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.

Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

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.

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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.

For further information about this report, contact the Office of the State Auditor
303.869.2800 - www.state.co.us/auditor

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.

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.

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.

- 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.

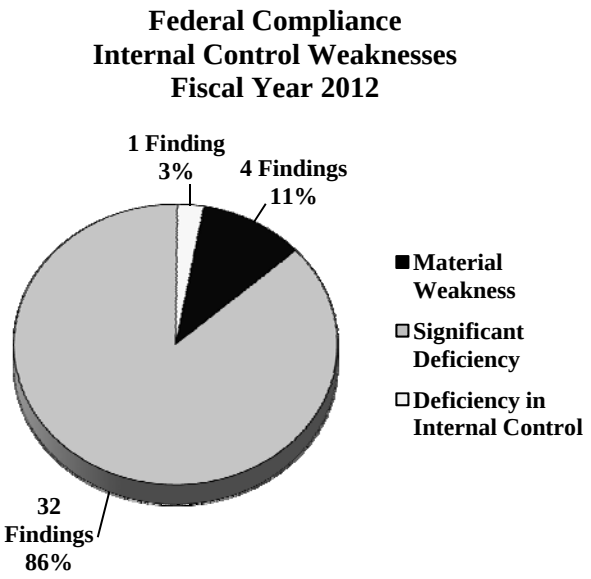
FEDERAL PROGRAM FINDINGS

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

	MATERIAL WEAKNESS *(Most Serious)*		SIGNIFICANT DEFICIENCY *(Moderately Serious)*		DEFICIENCY IN INTERNAL CONTROL *(Least Serious)*		
AGENCY NAME	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	GRAND TOTALS
AGRICULTURE	-	-	-	-	-	-	**0**
CORRECTIONS	-	-	-	-	-	-	**0**
EDUCATION	-	-	-	-	-	-	**0**
OFFICE OF THE GOVERNOR	-	-	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	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.	Agree	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	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.	Agree	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	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.	Agree	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	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.	a. Agree b. Partially Agree c. Agree	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 Sevices 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 *Circular A-133* 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) perrform 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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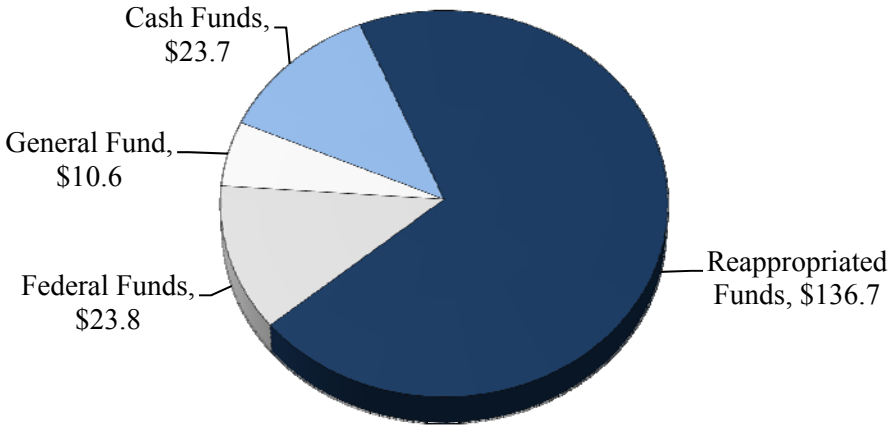
Office of the Governor

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

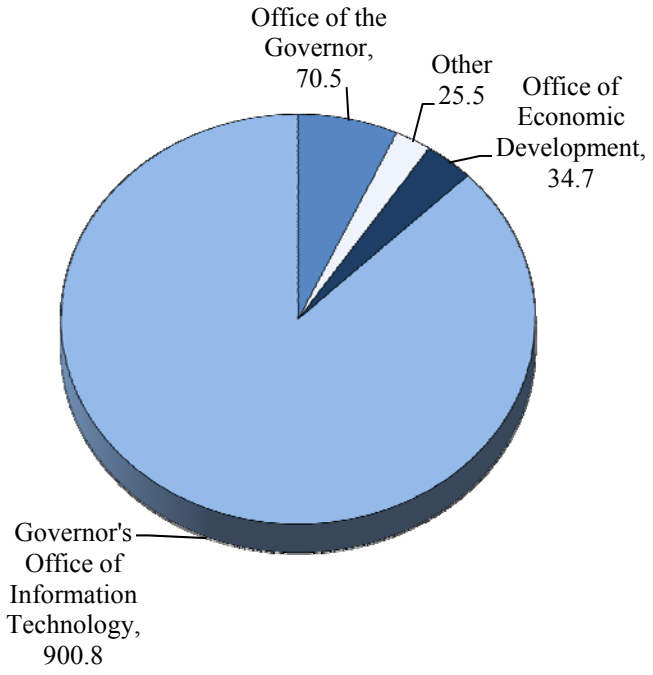
In Fiscal Year 2012, the Office was appropriated a total of approximately $194.8 million in federal and state funds and 1,031.5 full-time-equivalent (FTE) staff positions. The following charts show the Office's Fiscal Year 2012 appropriations by funding source and FTE.

Office of the Governor
Fiscal Year 2012 Appropriations by Funding Source
(In Millions)



Source: Joint Budget Committee Fiscal Year 2012-13 Appropriations Report.

Office of the Governor
Full-Time-Equivalent Staff Positions
Fiscal Year 2012



Source: Joint Budget Committee Fiscal Year 2011-12 Narrative for Long Bill.

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 measureable 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 processionals. 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 *Significant Deficiency*	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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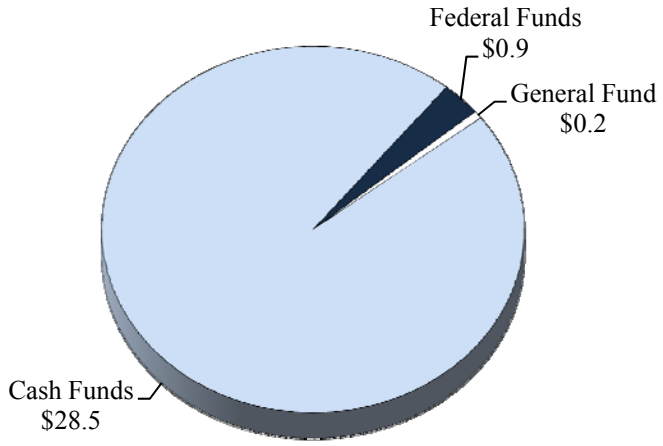
Colorado Historical Society

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.

Colorado Historical Society
Fiscal Year 2012 Appropriation by Funding Source
(In Millions)



Source: Joint Budget Committee Appropriations Report: Fiscal Year 2012-13.

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: July 2013.

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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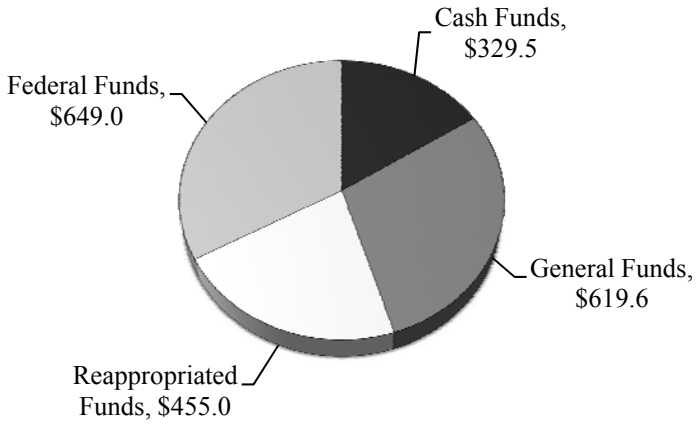
Department of Human Services

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.

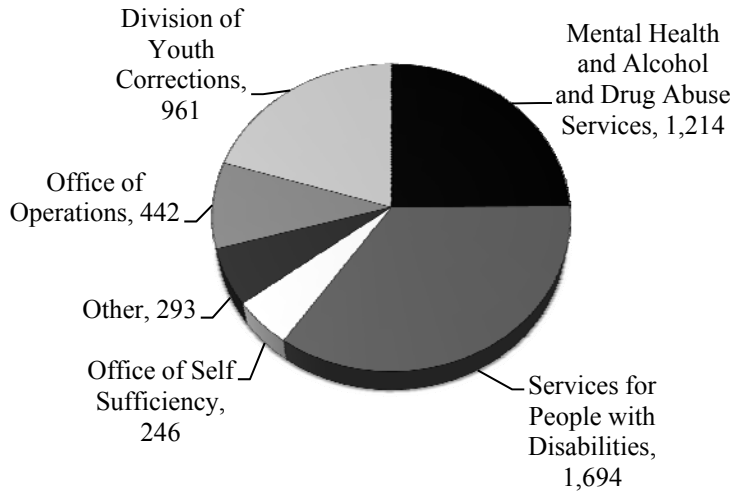
The following charts show the appropriations by funding source and FTE by major areas within the Department for Fiscal Year 2012.

Department of Human Services
Fiscal Year 2012 Appropriations by Funding Source
(In Millions)



Source: Joint Budget Committee Fiscal Year 2012-13 Appropriations Report:

Department of Human Services
Fiscal Year 2012 Full-Time-Equivalent Staff by Major Areas



Source: Joint Budget Committee Appropriations Report: Fiscal Year 2012-13.

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

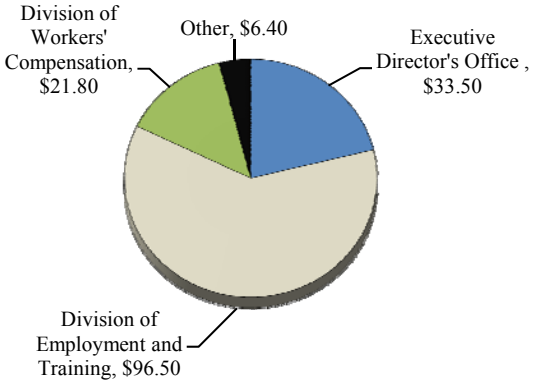
The Department of Labor and Employment (the Department) is responsible for providing services to employers and job seekers and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection.

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.

Department of Labor and Employment
Fiscal Year 2012 Appropriations by Organizational Unit
(In Millions)



Source: Joint Budget Committee Fiscal Year 2012-13 Appropriations Report.

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.

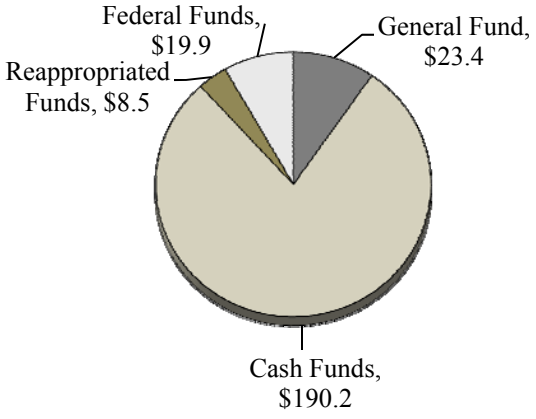
Department of Natural Resources

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.

Department of Natural Resources
Fiscal Year 2012 Appropriations by Funding Source
(In Millions)



Source: Joint Budget Committee, Fiscal Year 2012-13 Appropriations Report.

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.

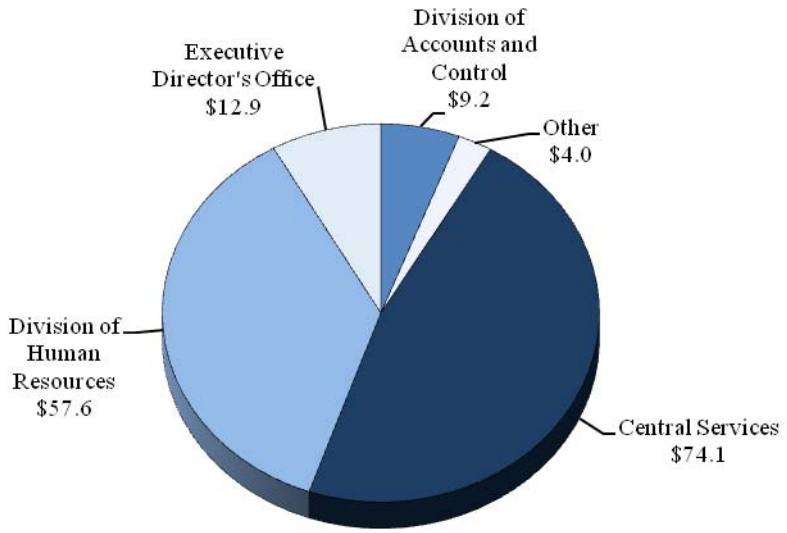
Department of Personnel & Administration

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.

Department of Personnel & Administration
Fiscal Year 2012 Appropriations by Division
(In Millions)



Source: Joint Budget Committee Fiscal Year 2012-13 Appropriations Report.

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 *Significant Deficiency*	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.

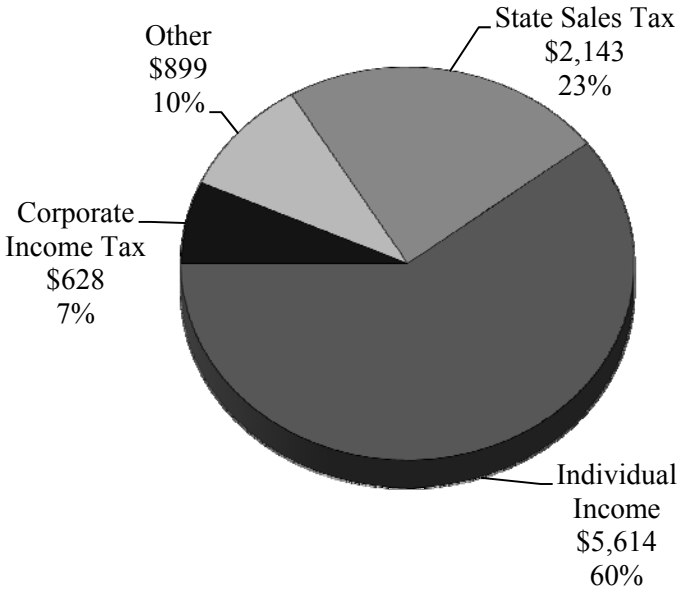
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross proceeds totaled about $760 million during Fiscal Year 2012, on which the Division of Gaming collected about $102 million in gaming taxes.

- 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.

Department of Revenue
General Fund Revenue Collections for Year Ended June 30, 2012
(In Millions)



Source: Department of Revenue, Fiscal Year 2012 Collections Report.

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 *Significant Deficiency*	December 2012

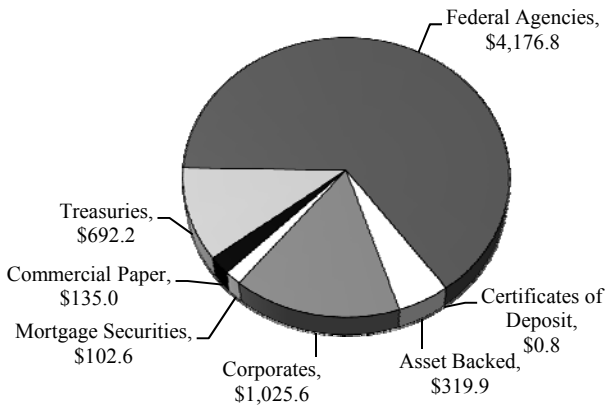
Department of the Treasury

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.

Colorado Treasury Pool Portfolio Mix
As of June 30, 2012
(In Millions)



Source: Department of the Treasury records.

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 $428[1] 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 that 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 $72,146[1] 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 $82,907[1] 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.

[1]Known 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 $3,244[1] 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.

[1]Known 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 $12,950[1] 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.

[1]Known 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

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	**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. **MMIS**—Colorado's Medicaid claims processing and information retrieval system.
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	**CICP Annual Report**—See description above. **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.
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 Patients[1]**	**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 *Material Weakness*	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 *Material Weakness*	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 *Significant Deficiency*	June 2013
2012 Single Audit Rec. No. 39	2011 Single Audit Rec. No. 33	Monitoring of Health and Safety Surveys and Certifications *Significant Deficiency*	July 2012
2012 Single Audit Rec. No. 40	2011 Single Audit Rec. No. 36	Child Enrollment in the Children's Basic Health Plan *Significant Deficiency*	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 $15,273[1] 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 $7,438[1].

- **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 $7,835[1].

- **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 $60,969[1] 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 $3,822[1].

- **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 $942[1] 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 Levels[1] of Internal Control Weakness and
Associated Internal Control Error Rates
Fiscal Years 2008 through 2012

Fiscal Year	Internal Control Weakness[2] 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.

[1]Known 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 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 $1,509[1] (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.

[1]Known 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 *Significant Deficiency*	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.

[1]Questioned 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 *Significant Deficiency*	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.	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. b. Implemented. c. Implemented in Fiscal Year 2011. d. Implemented in Fiscal Year 2010. e. Implemented in Fiscal Year 2011. f. Implemented in Fiscal Year 2011. g. Implemented in Fiscal Year 2011. h. Implemented. i. Implemented. (Classification of Finding: Deficiency in Internal Control.)

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.	a. Implemented. 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. 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. (Classification of Finding: Deficiency in Internal Control.)
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.	Deferred. The Department plans to implement this recommendation by the June 2013 implementation date. (Classification of Finding: Significant Deficiency.)
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	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.	a. Implemented. 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. c. Implemented. 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. (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.	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.	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.	a. Partially implemented. See current year Recommendation Nos. 24 and 25. b. Partially implemented. See current year Recommendation Nos. 24 and 25. 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. (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.	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. (Classification: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 65	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.	Implemented.
2009 Single Audit Rec. No. 73	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.	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. b. Implemented. 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. 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. e. Implemented. (Classification of Finding: Deficiency in Internal Control.)

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	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; (c) developing utilization and cost trend reports; and (d) considering implementing a prior authorization process for high-cost procedures.	Implemented.
2009 Single Audit Rec. No. 79	Strengthen contract provisions and its monitoring of contractors responsible for performing prior authorization reviews of durable medical equipment and supplies requested for Medicaid clients by (a) standardizing the requirements in its contracts related to prior authorization and medical necessity activities for durable medical equipment and supplies; (b) strengthening the contracts by defining the qualifications of staff performing prior authorization and medical necessity functions; (c) implementing a formal oversight program for each of its prior authorization contractors, including on-site visits; (d) requiring its prior authorization contractors to standardize how providers submit prior authorization requests, including the use of electronic processing and interfaces; and (e) assessing whether consolidating prior authorization functions under one contract would be cost-effective.	a. Implemented. b. Implemented. 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. d. Implemented. e. Implemented. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 81	Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by (a) improving written guidance to direct Single Entry Point (SEP) agencies on all aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System; (b) modifying State Medicaid Rules to more clearly define how to score functioning when the individual uses an assistive device, and making appropriate corresponding changes to the Department's functional assessment instrument; (c) strengthening its state-sponsored training by making standard core training courses available to all SEP agencies; and (d) setting minimum standards for SEP agencies' quality assurance and case file review practices. Standards should include steps for measuring inter-rater reliability of functional assessment scoring and for systematically compiling, reporting, and addressing systematically compiling, reporting, and addressing the results of the case file reviews.	a. 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. b. Deferred. The Department plans to implement this part of the recommendation by June 2013. c. Implemented in Fiscal Year 2011. d. Implemented. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 82	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.	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.

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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.

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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.

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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.

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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.)

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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.	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. (Classification of Finding: Deficiency in Internal Control.)
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.

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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.

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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.

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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.	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. (Classification of Finding: Deficiency in Internal Control.)

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2008 Single Audit Rec. No. 94	Improve the accuracy and completeness of eligibility determinations for the Colorado Child Care Assistance Program (CCCAP) made by county departments of human/social services by (a) clarifying to the counties that three months of income documentation are necessary to verify irregular income for CCCAP applicants, (b) ensuring that counties maintain complete documentation to support income and parental fee calculations, (c) developing a standard income and parent fee calculation form to be used by counties and providing training to implement the tool, (d) strengthening the Department's and counties' monitoring and supervisory review systems as outlined in Recommendation No. 97 in the 2008 report, and (e) implementing a rule requiring counties to verify county residency for CCCAP applicants.	Implemented.
2007 Single Audit Rec. No. 95	Improve its oversight of the foster parent certification process by (a) requiring county departments of human/social services and child placement agencies to conduct periodic (e.g., annual) desk audits of their certified foster parents to ensure that the parents meet all applicable requirements and that their qualifications are documented in their files, (b) developing and applying sanctions when the Department finds discrepancies between county and child placement agency (CPA) attestations and actual foster parent qualifications, (c) requiring that county departments of human/social services provide Family Service Plan information to child placement agencies with which they have placed children and ensuring that county-certified foster parents also receive Family Service Plan information, and (d) working with county departments of human/social services to develop a solution for providing relevant child information to foster parents without violating confidentiality requirements.	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. (Classification of Finding: Deficiency in Internal Control.)

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2007 Single Audit Rec. No. 101	Improve accountability for child welfare expenditures and foster care rates to ensure funds are used cost-effectively by (a) analyzing the foster care rates being paid to providers, including county-certified providers, against provider costs and benchmark information on a periodic (e.g., annual) basis to determine if the rates being paid by county departments of human/social services are reasonable; (b) revising the formula for setting base administrative maintenance, administrative services, and child maintenance rates for child placement agencies and group homes and ensuring costs allocated to each component are accurate; (c) improving supervision and oversight of the counties' rate-setting and negotiating process by ensuring that counties submit documentation on their rate-setting practices, setting and implementing standards for reviewing county rate negotiation methodologies and rate levels, and following up to make sure that counties do not use their new rate negotiation methodologies until the Department determines that the new 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.	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.
	Department of Labor and Employment	
2011 Single Audit Rec. No. 51	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.	Implemented.
2011 Single Audit Rec. No. 52	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.	Implemented.

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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.)

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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. (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.

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2011 Single Audit Rec. No. 14	Improve payroll controls by (a) working with the Department's Central Payroll division and the Governor's Office of Information Technology, to determine if changes can be made to the Colorado Personnel and Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part (a), calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.	a. - b. Deferred. The Department plans to implement these parts of the recommendation by the December 2012 implementation date. c. Implemented. (Classification of Finding: Significant Deficiency.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 31	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.	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. 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. 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. 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. e. Implemented in Fiscal Year 2011. 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. (Classification of Finding: Deficiency in Internal Control.)
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.

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.	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	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.	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. (Classification of Finding: Deficiency in Internal Control.)
	Department of State	
2010 Single Audit Rec. No. 44	Ensure that monthly payroll reconciliations are accurate and complete by (a) ensuring that payroll adjustments have adequate supporting documentation and are mathematically accurate and (b) strengthening its existing supervisory review process to ensure that calculation errors and instances in which supporting documentation is lacking are identified and corrected prior to payment.	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. (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 *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.	Implemented.

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Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

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.

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.

Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

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

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] 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		GFB	43.000 / .5029701A-100608-S-A	13,597	0
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		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
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					

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	43.000 / .5710002568	38,475	0
MICHIGAN TECHNOLOGICAL UNIVERSITY					
Unclassified Grants and Contracts		GFB	43.000 / .MTU 060456Z1	(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
UNIVERSITY OF MINNESOTA					
Unclassified Grants and Contracts		GFB	43.000 / .X5336545103	77,645	0
UNIVERSITY OF NEBRASKA AT LINCOLN					
Unclassified Grants and Contracts		GFB	43.000 / .26-1111-0089-003	50,000	0
UNIVERSITY OF NEW HAMPSHIRE					
Unclassified Grants and Contracts		GFB	43.000 / .PZ07064	2,342,230	1,737,506
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

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
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		GGB	10.001 / 10.61-4684I	8,145	0
North Carolina State University					
Agricultural Research Basic and Applied Research		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		PBA	10.025 / 10.1097081504CA	14,237	240
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.1097081853CA	12,920	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-8564-0013-CA	269,313	82,817
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9100-1342-CA	1,117	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9708-1780-CA	6,950	28,050
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9708-1794-CA	109,152	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9708-2023-CA	72,428	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9708-2083-CA	49,793	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11020000009	84,815	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11021500036	595	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.1197081504CA	103,529	9,760
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-8508-0013-CA	65,572	3,607
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9708-2115-CA	41,828	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9708-2116-CA	5,715	0
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
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
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.AG27640CO002	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:					

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
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
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Foreign Market Development Cooperator Program		BAA	10.600 / 10.NONE	4,665	0
Foreign Market Development Cooperator Program		BAA	10.600 / 10.none	13,731	0
SUBTOTAL DIRECT FROM:				18,396	0
PASS-THROUGH PROGRAMS FROM:					
California State University, Fresno Foundation					
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.SC350122-11-02 PO#369	115,737	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				115,737	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				134,133	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
Forest Planning Course USFS		GSA	10.06-CS-11021300-073 Mod #	4,709	0
Forest Service Avalance FY11		PIA	10.07CS1102X011	18,040	0
Cooperative Agreement		GWA	10.09CS11020407038	29,607	0
Supp-Bird Atlas Grant		GSA	10.10-CS-11020000-042	25,302	0
Cooperative Agreement		GWA	10.10JV11221633200	13,476	0
ANS Boat Inspections		PBA	10.11020000043	23,948	0
Taylor Park Reservoir Boat Inspection		PBA	10.11020400031	8,490	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
Challenge Cost Share Agreement		PBA	10.11020400046	9,478	0
Challenge Cost Share Agreement	*	PBA	10.11020400046	9,655	0
Cooperative Aquatic Nuisance Species Management		PBA	10.11021000024	100,000	0
McPHee ANS		PBA	10.11021300048	51,804	0
Forest Health Protection		BAA	10.680 / 10.10-DG-11020000-019	81,086	56,808
Forest Health Protection		BAA	10.680 / 10.10-JV-11221632-264	17,603	0
Forest Health Protection		BAA	10.680 / 10.11-DG-11020000-033	11,215	59,472
Watershed Restoration and Enhancement Agreement Authority	*	PKA	10.693 / 10. 11020900047	4,820	0
Watershed Restoration and Enhancement Agreement Authority	*	PKA	10.693 / 10. 11021000031	5,209	0
Watershed Restoration and Enhancement Agreement Authority	*	PKA	10.693 / 10. 11021503029	3,839	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.10110204047	1,491	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.10110204048	1,954	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020000076	5,002	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020900047	2,416	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11020900050	423	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021000031	3,133	27,180
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021000048	1,957	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021000049	17,524	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021200-079	9,220	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021300073	5,400	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021503029	12,195	0
Watershed Restoration and Enhancement Agreement Authority		PKA	10.693 / 10.11021507041	2,014	0
USDA-CAC Food Program-Colo Dept of Public Health		GSA	10.SMMRFOODSVCPGM05&06/11	(134)	0
SUBTOTAL DIRECT FROM:				480,876	143,460
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF MAINE					
Forestry Research		GFB	10.652 / 10.UM-S861	30,550	0
USDA/ WSARE					
Management Learning Center- Market Gardens		GSA	10.80827016	(2,892)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				27,658	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				508,534	143,460
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
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.NA10OAR4310149	28,685	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
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					
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

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
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
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.W8IXWH-09-2-0194	21,868	0
CARIDIANBCT					
Military Medical Research & Development		GFE	12.420 / 12.AWD-103048	50,732	0
FLASHBACK TECHNOLOGIES LLC					
Military Medical Research & Development		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

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
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.OCG4748BPO950008395	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
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
NORTHRUP 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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
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
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.					
Cultural Resources Management Support at		GGB	12.TRRCD-CSU-02	447,938	0
Technical Support for the Eglin Air Forc		GGB	12.TRRCD-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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF 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
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.					
Basic & Applied Scientific Research		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:					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
NEW MEXICO STATE UNIVERSITY					
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630 / 12.Q01499	26,111	0
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:					
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
ARRA Homeless Prevention & Rapid Rehousing		NAA	14.257	66,141	2,768,589
Community Challenge Planning Grants and the Department of Transportation's TIGER II Planning Grants		NAA	14.704	91,049	93,507

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				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 COMMISIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
OFFICE OF HOUSING-FEDERAL HOUSING COMMISIONER, 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 COMMISIONER, 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
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
Recreation Resource Management		GZA	15.225	45,087	0
ARRA McInnis Canyon Big Horn Sheep - ARRA		PBA	15.225 / 15.L10AC20035	17,422	0
Distribution of Receipts to State and Local Governments		WBA	15.227	164,666,637	130,239
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.CAA070004	39,119	0
Fish, Wildlife and Plant Conservation Resource Management		PJA	15.231 / 15.L10AC20324	16,322	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		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					
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 Rehabiliatation		PJA	15.B605FC402431	142,087	0
HYDROLOGIC DATA COLLECTION CLOSED BASIN PROJECT		PEA	15.R10PC40034	9,438	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				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.Z12-91895	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
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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.Z970189	73,157	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				94,555	0
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					

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
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
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					

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
Community-Based Violence Prevention Program		JAA	16.123	158,894	0
Front RangeTask Force					
Federal Drug Enforecement Programs		RAA	16.HIDTA & OCDETF	20,576	0
Metro Gang Task Force					
Federal Drug Enforecement 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					
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
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
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
SUBTOTAL DIRECT FROM:				898,724	9,607,693
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
Maryland Crime Victims Resource Center					
Crime Victim Assistance/Discretionary Grants		RAA	16.582	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
SUBTOTAL DIRECT FROM:				487,455	171,245
PASS-THROUGH PROGRAMS FROM:					
IDAHO STATE UNIVERSITY					
Edward Byrne Memorial Competitive Grant Program		GFB	16.751 / 16.10-358A	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
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					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					
Sexual Assault Services Formula Program		RAA	16.017	7,929	168,231
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		GJJ	16.525	12,251	0
ARRA-Violence Against Women		RAA	16.588	71,359	36,032
Violence Against Women Formula Grants		RAA	16.588	462,815	1,640,778
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		RAA	16.590	114,800	169,950
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		JAA	16.590 / 16.2009-WE-AX-0037	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		RAA	16.523	243,993	450,378
Juvenile Justice & Delinquency Prevention: Allocation to States		RAA	16.540	238,884	492,814
Part E -Developing, Testing and Demonstrating Promising New Programs		JAA	16.541 / 16.2009-DC-BX-0093	78,764	0
Title V: Delinquency Prevention Program		RAA	16.548	1,916	46,864
Juvenile Mentoring Program		JAA	16.726 / 16.2010-DC-BX-0002	48,444	0
Enforcing Underage Drinking Laws Program		TAA	16.727	336,722	0
Drug Prevention Program		SJS	16.728	17,203	0
Reduction and Prevention of Children's Exposure to Violence		JAA	16.730 / 16.2010-JW-FX-K012	207,851	0
Protecting Inmates and Safeguarding Communities Discretionary Grant Program		CAA	16.735 / 16.2011-RP-BX-0022	35,898	0
SUBTOTAL DIRECT FROM:				1,209,675	990,056
PASS-THROUGH PROGRAMS FROM:					
COLORADO SPRINGS POLICE DEPARTMENT					
Enforcing Underage Drinking Laws Program		GFC	16.727 / 16.PO#0000043980	9,444	0
National 4-H Council					
Juvenile Mentoring Program		GGB	16.726	27,440	0
Juvenile Mentoring Program		GGB	16.726 / 16.2011-MU-MU-026	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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DEPARTMENT OF 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		KAA	17.002	1,524,268	0
Compensation & Working Conditions		FAA	17.005 / 17.W9J78108 8Q	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:					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
UI ARRA		KAA	17.225	658,107,817	0
Unemployment Insurance		KAA	17.225	930,234,200	341,919
Senior Community Service Employment Program		IHA	17.235	1,076,901	0
Trade Adjustment Assistance		KAA	17.245	2,465,518	139,416
WIA Dislocated Workers		KAA	17.260	1,041,534	4,681,661
WIA NEG /DW ARRA		KAA	17.260	22,569	770,336
WIA Pilots, Demonstrations, and Research Projects		KAA	17.261	603	0
Work Incentive Grants		GFE	17.266	86,439	0
Incentive Grants-WIA Section 503		KAA	17.267	249,002	389,795
H-1B Job Training Grants		KAA	17.268	87,807	45,862
H-1B Job Training Grants		GJE	17.268 / 17. 0	7,223	0
Community Based Job Training Grants		GJJ	17.269	5,154	0
Community Based Job Training Grants		GJR	17.269	361,023	0
Work Opportunity Tax Credit Program (WOTC)		KAA	17.271	204,115	0
Temporary Labor Certification for Foreign Workers		KAA	17.273	216,360	7,803
ARRA NUR		GJH	17.275	1,193,607	0
PROGRAM OF COMPETITIVE GRANTS FOR WORKER TRAINING AND PLACEMENT IN HIGH GROWTH AND EMERGING INDUSTRY SECTOR		GJD	17.275	58,583	0
Worker Training Place ARRA		KAA	17.275	1,127,278	1,626,949
Workforce Investment Act (WIA) Dislocated Worker National Reserve Technical Assistance and Training		KAA	17.281	68,058	61,250
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants		GJD	17.282	1,295,222	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		PKA	17.600 / 17.MS213761155R	176,874	0
Mine Health & Safety Grants		PKA	17.600 / 17.MS231761255R	1,573	1,250
Brookwood-Sago Grant		PKA	17.603 / 17.BS210221055R	9,241	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		GFE	17.802	(62)	0
Veterans' Employment Program		KAA	17.802	120,080	357,950
Homeless Veterans Reintegration Project		KAA	17.805	8,502	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				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		GFB	19.400 / 19.OCG5477B	20,398	0
IREX					
Academic Exchange Programs - Teachers		GKA	19.408 / 19.FY010-TEA-UNC-COLORAD	155,496	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				175,894	0
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		TAA	20.000	570,794	0
Surface Transportation Infrastructure _ Discretionary Grants for Capital Investments II		NAA	20.933	0	19,204
SUBTOTAL DIRECT FROM:				570,794	19,204

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
ICF INTERNATIONAL					
Research Grants		GFB	20.762 / 20.11VV00014	70,668	0
Montz Land					
MLC Skyway Corridor Mgmt Plan Implementation 10		GSA	20.10-HTD02519	(2,899)	0
NATIONAL ACADEMY OF SCIENCE					
Unclassified Grants and Contracts		GFB	20.000 / 20.HR 20-07(278)	34,631	7,515
UNIVERSITY OF CONNECTICUT					
University Transportation Centers Program		GFE	20.701 / 20.525796	25,552	0
University Transportation Centers Program		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					
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					
ARRA		HAA	20.509	0	94,500
Formula Grants for Other Than Urbanized Areas		HAA	20.509	593,612	8,774,507
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				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
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)		TAA	21.Court Awards	1,185	0
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		GFE	27.011	1,064,801	0
SUBTOTAL DIRECT FROM:				1,064,801	0
PASS-THROUGH PROGRAMS FROM:					
DENVER RESEARCH INSTITUTE					
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011 / 27.AWD-112939	11,908	0
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		SDA	30.002	281,725	0
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
GENERAL SERVICES ADMINISTRATION					
Election Reform Payments		VAA	39.011	784,374	0
SUBTOTAL DIRECT FROM:				784,374	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				784,374	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				784,374	0
LIBRARY OF CONGRESS					
LIBRARY OF CONGRESS					
DIRECT FROM:					
LIBRARY OF CONGRESS					
Library of Congress - TPS Colorado		GTA	42.GA08C0012	319,905	0
Teaching with Primary Sources 1009		GKA	42.GA08C0013	211,155	0
Library of Congress - TPS Regional		GTA	42.GA08C0018	213,122	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		GJJ	43.001	0	4,687
Aeronautics		GFB	43.002	6,200	7,888
Aeronautics		GJC	43.002	9,429	0
NCAR Global Climate Change Research Experiences for Teachers Institute		GKA	43.NNX10AB50A	113,063	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

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 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
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL 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		GCA	45.301	14,714	0
Grants to States		DAA	45.310	2,487,651	318,440
Grants to States		GCA	45.310	3,250	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		GGJ	45.149 / 45.PG-51648-12	4,000	0
Promotion of the Humanities: Fellowships and Stipends		GFE	45.160	25,509	0
Promotion of the Humanities: Public Programs		GGJ	45.164 / 45.LT-50084-09	1,374	0
SUBTOTAL DIRECT FROM:				30,883	0
PASS-THROUGH PROGRAMS FROM:					
COLORADO ENDOWMENT FOR THE HUMANITIES					
Promotion of the Humanities_We the People		GFB	45.168 / 45.P173-0210-107S	66	0
Think 360					
Center for Integrated Arts Education Partnership		GKA	45.GKA11-0030A1	43,267	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		GFE	47.041	2,655	0
Engineering Grants		GJE	47.041 / 47. 924695	19,223	0
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

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
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
Acheivement 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
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

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.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					
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
TERAVISION					
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

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
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					
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.UTA11-001080	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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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
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

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
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:					
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		GFB	66.500 / 66.6064035004-3230	(3,250)	0
Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects		GFB	66.512 / 66.6064 11 0218 TASK 0	8,487	0
UNIVERSITY OF CINCINNATI					
Office of Research and Development Consolidated Research/Training/Fellowships		GFB	66.511 / 66.006867/PO L12-45000	6,945	0
UNIVERSITY OF IOWA					
Science to Achieve Results (STAR) Research Program		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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF 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
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 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
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-FE002058	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:					
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-AC36-08GO28308	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
CREARE,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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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					
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

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	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
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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					
Continuation of Helm Sabatical Research		GSA	81.150816	28,904	0
Student Field Assistant C02 Sequestration Study		GSA	81.DE-FE0008304	50	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		DAA	84.413	329,213	0
National Writing Project Model		GGJ	84.928	35,438	0
SUBTOTAL DIRECT FROM:				364,651	0
PASS-THROUGH PROGRAMS FROM:					
Adams 14					
Adams 14 MSP		GKA	84.8092011	54,384	0
District 6 US Department of Education					
Reaching All our Mathematical Potential (RAMP)		GKA	84.91511	27,531	0
NATIONAL WRITING PROJECT					
National Writing Project Model		GFE	84.928 / 84.00-CO02	16,733	0
National Writing Project Model		GFE	84.928 / 84.AWD-111024	28	0
National Writing Project					
National Writing Project Application		GGB	84.03-CO03	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 Program (Advanced placement Test Fee; Advanced Placement Incentive Program Grants)		DAA	84.330	341,315	79,854
SUBTOTAL DIRECT FROM:				341,315	79,854

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL OFFICE OF 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					
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				1,610,060	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Twenty-First Century Community Learning Centers		DAA	84.287	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		GTA	84.004	467,432	0
Migrant Education: State Grant Program		DAA	84.011	1,081,727	5,161,321
Title I State Agency Program for Neglected and Delinquent Children		DAA	84.013	0	574,890
Migrant Education_High School Equivalency Program		GFB	84.141	(1,094)	0
Migrant Education: Coordination Program		DAA	84.144	104,061	0
Migrant Education_College Assistance Migrant Program		GGJ	84.149	81,560	0
Migrant Education_College Assistance Migrant Program		GTA	84.149	414,298	0
Even Start_State Educational Agencies		DAA	84.213	29,864	233,543
Charter Schools		DAA	84.282	378,695	6,652,280
Indian Education -- Special Programs for Indian Children		GKA	84.299 / 84.S299B070040	49,222	0
Transition to Teaching		GFE	84.350	871,390	18,407
Transition to Teaching		GGJ	84.350	297,164	0
Rural Education		DAA	84.358	11,488	215,090
School Dropout Prevention Program		DAA	84.360	328,709	2,678,553
Mathematics and Science Partnerships		DAA	84.366	85,374	1,875,351
Improving Teacher Quality State Grants		DAA	84.367	1,195,865	25,718,265
Improving Teacher Quality State Grants		GAA	84.367	512,936	226,023
Grants for Enhanced Assessment Instruments		DAA	84.368	43,792	0
Grants for State Assessments and Related Activities		DAA	84.369	6,068,308	0
Striving Readers		DAA	84.371	57,240	0
ARRA		EAA	84.410	7,397,345	0
SUBTOTAL DIRECT FROM:				19,475,376	43,353,723
PASS-THROUGH PROGRAMS FROM:					
Clayton Foundation/CPCF					
Parental Information and Resource Centers		GTA	84.310	3,980	0
DENVER LANGUAGE SCHOOL					
Foreign Language Assistance		GFB	84.293 / 84.OCG5474B	8,980	0
DENVER PUBLIC SCHOOLS					
Foreign Language Assistance		GFE	84.293 / 84.AWD-112282	141,785	0
District 6 US Department of Education					
Mathematics and Science Partnerships		GKA	84.366 / 84.9/10/07, 8/31/2010	(126)	0
JEFFERSON COUNTY SCHOOL DISTRICT					
Mathematics and Science Partnerships		GFE	84.366 / 84.GRANT 2007-2008 YR3	2,889	0
NTL ASSN OF CHARTER SCHOOL AUTHORIZORS					
Charter Schools		GFE	84.282 / 84.AWD-120361	34,338	0
Ohio State University					
Transition to Teaching		GTA	84.350	20,100	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		DAA	84.365	648,568	9,313,998
English Language Acquisition Grants		GFE	84.365	191,841	0
English Language Acquisition Grants		GYA	84.365	1,902	0
English Language Acquisition Grants		GKA	84.365 / 84.T365Z110204	141,743	13,475
SUBTOTAL DIRECT FROM:				984,054	9,327,473
SUBTOTAL OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION				984,054	9,327,473
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Fund for the Improvement of Education		GKA	84.215 / 84.U215A050006-10	194,838	0
Fund for the Improvement of Education		GKA	84.215 / 84.U215K090253	27,805	0
SUBTOTAL DIRECT FROM:				222,643	0
PASS-THROUGH PROGRAMS FROM:					
DENVER PUBLIC SCHOOLS					
ARRA		GFB	84.396 / 84.OCG5443B	830,328	0
Ignacio School District					
Fund for the Improvement of Education		GKA	84.215 / 84.100109	175,509	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		DAA	84.000 / 84.ED-03-CO-0035	138,360	0
Unclassified Grants and Contracts		DAA	84.000 / 84.ED-08-CO-0023	40,881	0
SUBTOTAL DIRECT FROM:				179,241	0
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF ILLINOIS					
Unclassified Grants and Contracts		GFB	84.000 / 84.2007-05169-05-00	42,636	0
UNIVERSITY OF WISCONSIN					
ARRA-		GFE	84.000 / 84.317K645	27,962	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		EAA	84.334	6,450,236	0
Gaining Early Awareness and Readiness for Undergraduate Programs		GFC	84.334	21,147	0
BAB Subsidy		GWA	84.959623 AK5	1,176,490	0
QECB Subsidy		GWA	84.959623 AL3	61,345	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		GAA	84.378	1,256,133	125,937
College Access Challenge Grant Program		GJB	84.378	3,250	0
Strengthening Minority-Serving Institutions		GSA	84.382 / 84.P382C080003	239,373	0
Strengthening Minority-Serving Institutions		GSA	84.382 / 84.P382C110018	313,527	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		DAA	84.184	87,895	0
Safe and Drug-Free Schools and Communities_National Programs		GJJ	84.184	147,391	0
Safe and Drug-Free Schools and Communities_National Programs		GWA	84.184 / 84.O184H090083	53,423	0
Safe and Drug-Free Schools and Communities_State Grants		DAA	84.186	1,533	192,157
Safe and Drug-Free Schools and Communities_State Grants		EAA	84.186	484,943	0
SUBTOTAL DIRECT FROM:				775,185	192,157
SUBTOTAL OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION				775,185	192,157

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 SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Rehabilitation Long-Term Training		GKA	84.129 / 84.H129B100023	141,950	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		GKA	84.160 / 84.H160A100007	323,415	0
Supported Employment Services for Individuals with the Most Significant Disabilities		IHA	84.187	335,255	0
Assistive Technology		GFE	84.224	497,358	0
Rehabilitation Training_Continuing Education		GKA	84.264 / 84.H264A080005	423,494	347,222
Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training		IHA	84.265	39,338	0
Special Education - State Personnel Development		DAA	84.323	1,272,190	83,682
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFE	84.325	584,590	4,670
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.H325K060224A	35,814	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.H325K080228	202,779	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.H325K100234	176,569	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.H325T080051	49,898	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		DAA	84.326	152,464	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		GKA	84.326 / 84.4003341UNC	18,585	0
GEORGIA INSTITUTE OF TECHNOLOGY					
National Institute on Disability and Rehabilitation Research		GFE	84.133 / 84.R8686-GI	92,558	0
LOUISIANA STATE UNIVERSITY					
National Institute on Disability and Rehabilitation Research		GFE	84.133 / 84.SUB#51482	98,135	0
Salus University					
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.83401	120,481	0
UNIVERSITY OF SOUTH FLORIDA					
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.5830-1251-00-D-2	278,683	0
VANDERBILT UNIVERSITY MEDICAL CENTER					
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.VUMC38313-R	27,440	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		DAA	84.002	795,087	5,128,838
Adult Education-Basic Grant to States		GJM	84.002	183,441	0
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		CAA	84.331 / 84.Q331A100006	194,413	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					
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL 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		IHA	93.086	208,988	386,561
Guardianship Assistance		IHA	93.090	8,600	133,981
Personal Responsibility Education Program		IHA	93.092	225,444	240,450
Abstinence Education Program		DAA	93.235	47,827	725,063
Transitional Living for Homeless Youth		IHA	93.550	203,812	68,745
Promoting Safe and Stable Families		IHA	93.556	679,263	2,868,691
Child Support Enforcement		IHA	93.563	10,966,960	39,577,826
Child Support Enforcement Research		IHA	93.564	86,232	32,942
Refugee and Entrant Assistance_State Administered Programs		IHA	93.566	4,827,920	4,097,623
Low-Income Home Energy Assistance		IHA	93.568	44,385,233	4,449,835
Refugee and Entrant Assistance_Discretionary Grants		FAA	93.576	110,919	0
Refugee and Entrant Assistance_Discretionary Grants		IHA	93.576	515,021	0
Refugee and Entrant Assistance_Wilson/Fish Program		IHA	93.583	960,763	1,483,898
Refugee and Entrant Assistance_Targeted Assistance Grants		IHA	93.584	94,913	1,139,514
State Court Improvement Program		JAA	93.586 / 93.0701COSCIP	120,190	0
State Court Improvement Program		JAA	93.586 / 93.1001COSCID	107,226	0
State Court Improvement Program		JAA	93.586 / 93.1001COSCIP	149,011	0
State Court Improvement Program		JAA	93.586 / 93.1001COSCIT	108,543	0
State Court Improvement Program		JAA	93.586 / 93.1101COSCID	145,336	0
State Court Improvement Program		JAA	93.586 / 93.1101COSCIP	136,478	0
State Court Improvement Program		JAA	93.586 / 93.1101COSCIT	110,068	0
State Court Improvement Program		JAA	93.586 / 93.1201COSCIP	6,577	0
Community-Based Child Abuse Prevention Grants		FAA	93.590	183,255	490,377
Grants to States for Access and Visitation Programs		JAA	93.597 / 93.1001COSAVP	58,012	0
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
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
PASS-THROUGH PROGRAMS FROM:					
ARIZONA STATE UNIVERSITY					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.ASU 11-485	29,292	0
CHILDREN'S HOSPITAL PHILADELPHIA					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.951119RSUB	14,273	0
CHILDRENS HOSPITAL					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.AWD-113539	28,765	0
KAISER FOUNDATION HEALTH PLAN COLORADO					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.09DMAGI-05-UCD	41,691	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.1R21HS019760-01	10,528	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.8236	3,720	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.AWD100403	7,928	0
OREGON HEALTH SCIENCES UNIVERSITY					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.GEMME0086	91,926	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.GEMME0086_AMD01	4,065	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.AWD-112480	590	0
WESTAT, INC					
National Research Service Awards: Health Services Research Training		GFE	93.225 / 93.8846-04-S-001	34,436	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.8846.02-S02	16,128	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				283,342	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL 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					
ARRA-		GFE	93.715 / 93.E2922	1,136,426	42,927
KAISER FOUNDATION HEALTH PLAN COLORADO					
ARRA-		GFE	93.715 / 93.1R01HS019912-01	16,254	0
ARRA-		GFE	93.715 / 93.8036-101915	73,985	0
UNIVERSITY OF WASHINGTON					
ARRA-		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					
State Capacity Building		FAA	93.240	230,485	0
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation		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					
HIV Emergency Relief Project Grants		GFE	93.914 / 93.H89HA00027	201,019	0
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PN200709-024-1	(18,731)	0
PITON FOUNDATION					
HIV Emergency Relief Project Grants		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					
Public Health Emergency Preparedness		FAA	93.069	3,568,907	6,072,907
Environmental Public Health and Emergency Response		FAA	93.070	7,261	9,467
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		DAA	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

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
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					
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:					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CENTERS FOR 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					
Unclassified Grants and Contracts		GFE	93.000 / 93.9-526-3534	(7,997)	0
ASSOCIATION OF UNIVERSITY CNTRS ON DISAB					
Unclassified Grants and Contracts		GFB	93.000 / 93.470	145,644	15,000
BROWN UNIVERSITY					
Unclassified Grants and Contracts		GFB	93.000 / 93.270199	3,971	0
COLUMBIA UNIVERSITY					
Unclassified Grants and Contracts		GFE	93.000 / 93.AWD101587	176	0
GEORGETOWN UNIVERSITY					
Unclassified Grants and Contracts		GFE	93.000 / 93.RX 4285-890-UCD	11,657	0
JAEB CENTER FOR HEALTH RESEARCH					
Unclassified Grants and Contracts		GFE	93.000 / 93.U01 HD41890	186,903	0
MAYO CLINIC ROCHESTER					
ARRA		GFB	93.000 / 93.90TR0002/01	272,671	0
MEDICAL COLLEGE OF WISCONSIN INC					
Unclassified Grants and Contracts		GFE	93.000 / 93.AWD100933	10	0
SOLIGENIX					
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG5277B	140,107	0
SYNKERA TECHNOLOGIES, INC.					
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					
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG5426B	466,000	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C					
Unclassified Grants and Contracts		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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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
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		FAA	93.521	1,014,405	36,454
Health Careers Opportunity Program		GFE	93.822	403,014	174,363
Vision Research		GFE	93.867	15,713	0
Grants for Training in Primary Care Medicine and Dentistry		GFE	93.884	346,817	0
Health Care and Other Facilities		GJC	93.887	22,173	0
Specially Selected Health Projects		GFE	93.888	58,152	0
Specially Selected Health Projects		GYA	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.DIDHP16310-01-00	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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
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
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.ASONO0260-UC	1,871	0
PUEBLO COMMUNITY HEALTH CENTER					
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:					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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 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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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 / 93.103118	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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
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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 / 93.5-23315-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					
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
JAEB 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.PO#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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
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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
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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 / 93.23093605	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
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.PO# 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 UNIVERISTY					
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-TO02-005	(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.UM1 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
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

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
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.UM1 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.RL1AG32115/07004393	(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.PO# 10308646-003	86,791	0
Cancer Treatment Research		GFE	93.395 / 93.PO#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.PO# 10290491-001	386,373	0
Biomedical Research and Research Training		GFE	93.859 / 93.PO# 10290491-003	48,187	0
Biomedical Research and Research Training		GFE	93.859 / 93.PO# 10290578-004	15,302	0
Biomedical Research and Research Training		GFE	93.859 / 93.PO# 10290578-005	203,504	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.PO# 10320873-SUB	707	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC					
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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.PO#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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF 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 / 93.0000898/114586-2	(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					
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
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SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cancer 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/UDK072473	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.WFUHS-14732	1,163	0
Aging Research		GFE	93.866 / 93.WFUHS/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
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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
SUBTOTAL DIRECT FROM:				6,950,674	1,611,583
PASS-THROUGH PROGRAMS FROM:					
National Association of County & City Officals					
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		GYA	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 an		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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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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
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
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		GFB	94.000	18,263	0
Retired and Senior Volunteer Program		GKA	94.002 / 94.10SRWCO007	63,015	0
State Commissions		EBB	94.003	342,303	0
Learn and Serve America: School and Community Based Programs		DAA	94.004	49,253	0
AmeriCorps - ARRA		GYA	94.006	8,059	0
Americorps		EBB	94.006	0	3,075,965
Americorps		GZA	94.006	12,630	0
Planning and Program Development Grants		EBB	94.007	124,256	0
Training and Technical Assistance		EBB	94.009	106,626	0
SUBTOTAL DIRECT FROM:				724,405	3,075,965
PASS-THROUGH PROGRAMS FROM:					
Americorp/CCC					
Americorps		GTA	94.006	23,301	0
COLORADO CAMPUS COMPACT					
Learn and Serve America: Higher Education		GFC	94.005 / 94.2009-2010 MOU	6,501	0
Americorps		GFE	94.006 / 94.AWD093284	14,596	0
Americorps		GFE	94.006 / 94.AWD093284_YR03	6,058	0
Americorps		GFE	94.006 / 94.UCAN SERVE	(100)	0
Colrado Campus Conpact					
Americorps		GKA	94.006 / 94.None	14,116	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				64,472	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				788,877	3,075,965
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				788,877	3,075,965

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
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		RAA	97.008	2,274	33,492
Boating Safety Financial Assistance		PJA	97.012 / 97.110108	685,718	0
Boating Safety Financial Assistance		PJA	97.012 / 97.120108	223,125	0
National Fire Academy Training Assistance		RAA	97.018	25,321	0
Community Assistance Program: State Support Services Element (CAP-SSSE)		PDA	97.023 / 97.EMD211GR1101	76,235	0
Flood Mitigation Assistance		NAA	97.029	1,977	1,341,740
Hazard Mitigation Grant		NAA	97.039	3,548	179,093
Chemical Stockpile Emergency Preparedness Program		NAA	97.040	677,135	2,116,939
National Dam Safety Program		PEA	97.041 / 97.2009RC550041	0	66,175
National Dam Safety Program		PEA	97.041 / 97.2010RC500036	23,759	66,250
National Dam Safety Program		PEA	97.041 / 97.EMW2011GR040	30,954	17,000
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					

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
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.523-A-00-06-00009-0	37,945	0
American Council on Ed/HED					
USAID Development Partnerships for University Cooperation and Development		GJL	98.012	111,322	0
Georgetown University					
Scholarships for Education & Economic Development (SEED) Program		GKA	98.RX-2050-705-09-L-6	(77)	0
Scholarships for Education & Economic Development (SEED) Program		GKA	98.UNCO-RX2050-705-10-0-6	160,631	0
HED-Higher Education for Development					
USAID Development Partnerships for University Cooperation and Development		GGB	98.012 / 98.HED008-9730-MEX-11-02	155,711	52,275
USAID Development Partnerships for University Cooperation and Development		GGB	98.012 / 98.HED008-9744-KEN-11-01	239,583	173,923
INTERNATIONAL RESOURCES GROUP					
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.4006-002	80,120	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.200912248-04	58,241	163,553
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				843,476	389,751
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				843,476	389,751
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT				843,476	389,751
FEDERAL AGENCIES NOT USING CFDA NUMBERS					
OTHER FEDERAL AGENCIES					
PASS-THROUGH PROGRAMS FROM:					
SAIC-Science Applications International Corporation					
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

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
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		IHA	93.044	6,699,339	0
Special Programs for the Aging: Title III, Part C: Nutrition Services		IHA	93.045	6,385,161	0
Nutrition Services Incentive Program		IHA	93.053	1,056,198	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

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
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		IHA	93.575	10,642,033	16,172,115
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -		IHA	93.596	3,983,375	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	STATE[1] 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

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 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 (NLSP)		DAA	10.555	0	117,694,279
National School Lunch Program (NLSP)		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	STATE[1] 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

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
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	STATE[1] 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		IHA	84.181	7,308,448	283,568
ARRA - IDEA Infants & Toddlers W/D		IHA	84.393	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

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
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	STATE[1] 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

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
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)		IHA	10.568	5,877,266	0
Emergency Food Assistance Program (Administrative Costs)	*	IHA	10.568	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	STATE[1] 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		KAA	17.207	497,169	9,776,048
Employment Services ARRA		KAA	17.207	(129,931)	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)		KAA	17.801	1,404,459	169,566
Local Veterans' Employment Representative Program		KAA	17.804	1,166,195	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

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 TRANSIT-CLUSTER					
**********					
DEPARTMENT OF TRANSPORTATION					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Federal Transit: Capital Investment Grants		HAA	20.500	0	73,936
Federal Transit: Formula Grants		HAA	20.507	61,254	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	STATE[1] 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					
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
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

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.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

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
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

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
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
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF WASHINGTON					
Head Start		GFB	93.600 / 93.726451	40,077	0
VANDERBILT UNIVERSITY					
Head Start		GFE	93.600 / 93.SUB#19247-S2-AMD	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

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
HIGHWAY PLANNING & CONST-CLUSTER					
DEPARTMENT OF TRANSPORTATION					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
ARRA		HAA	20.205	20,201,403	3,044,886
Highway Planning & Construction		HAA	20.205	478,430,888	105,446,447
Highway Planning & Construction		HTB	20.205	15,497,790	0
Highway Planning & Construction		HTC	20.205	3,924,609	0
Highway Planning & Construction		GLA	20.205 / 20.DTFH68-10-E-00058	9,087	0
Highway Planning & Construction		GLA	20.205 / 20.DTGH68-10-E-00057	7,133	0
Recreational Trails Program		PJA	20.219 / 20.N4510.488	0	11,869
Recreational Trails Program		PJA	20.219 / 20.N4510.510	4,948	26,561
Recreational Trails Program		PJA	20.219 / 20.N4510.531	5,573	4,770
Recreational Trails Program		PJA	20.219 / 20.N4510.569	3,475	16,192
Recreational Trails Program		PJA	20.219 / 20.N4510.613	10,568	37,415
Recreational Trails Program		PJA	20.219 / 20.N4510.655	43,779	2,517
Recreational Trails Program		PJA	20.219 / 20.N4510.690	44,443	91,868
Recreational Trails Program		PJA	20.219 / 20.N4510.723	219,010	46,050
Recreational Trails Program		PJA	20.219 / 20.N4510.732	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	STATE[1] 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

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
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	STATE[1] 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		FAA	93.268	2,615,269	2,363,822
Immunization Grants	*	FAA	93.268	0	45,152,856
ARRA-ARRA-317 Immunization and Vaccines for Children Grant - Best Practices		FAA	93.712	102,756	23,439
ARRA-ARRA-317 Immunization and Vaccines for Children Grants		FAA	93.712	54,591	417,834
ARRA-ARRA-317 Immunization and Vaccines for Children Grants-IIS		FAA	93.712	16,610	0
ARRA-Colorado Emerging Infections Program-ARRA-317		FAA	93.712	15,245	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	STATE[1] 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	STATE[1] 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
SUBTOTAL DIRECT FROM:				2,376,202,828	18,766,893
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,376,202,828	18,766,893
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
SUBTOTAL DIRECT FROM:				1,453,431	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,453,431	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,377,656,259	18,766,893
SUBTOTAL MEDICAID-CLUSTER				2,377,656,259	18,766,893
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
SUBTOTAL DIRECT FROM:				78,528	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				78,528	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Unclassified Grants and Contracts		GFB	43.000	9,813,554	375,958
SUBTOTAL DIRECT FROM:				9,813,554	375,958
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				9,813,554	375,958
SUBTOTAL				9,892,082	375,958
DEPARTMENT OF AGRICULTURE					

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
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
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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		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
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

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 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_Competitive Research Grants		GFB	10.206	504,659	26,359
Grants for Agricultural Research_Competitive Research Grants		GFE	10.206	190,930	91,811
Grants for Agricultural Research_Competitive Research Grants		GLA	10.206 / 10.2006-35504-16618	309	0
Grants for Agricultural Research_Competitive 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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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
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

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
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
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

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	10.10-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-110210000-009	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
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		GFB	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

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
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					
Forestry Research		GGB	10.652 / 10.PG11-64786-01	25,438	0
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
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 68-	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

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
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
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.NA08OAR4320893 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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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
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		GGB	11.432 / 11.Z11-84725	7,509	0
University of Maryland Baltimore County					
Climate and Atmospheric Research		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 Techology					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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	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
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM:					
Advanced Technology Institute					
R&D		GLA	12.2006-343	4,945	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,945	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE				4,945	0
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE					
Basic Scientific Research- Combating Weapons of Mass Destruction		GFB	12.351	94,385	0
Basic Scientific Research- Combating Weapons of Mass Destruction		GGB	12.351 / 12.HDTRA1-09-1-0036 mod	13,479	186,382
Basic Scientific Research- Combating Weapons of Mass Destruction		GLA	12.351 / 12.HDTRA1-11-1-0025	287,892	0
SUBTOTAL DIRECT FROM:				395,756	186,382
SUBTOTAL DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE				395,756	186,382
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFB	12.420	1,006,447	36,146
Military Medical Research & Development		GFC	12.420	415,389	0
Military Medical Research & Development		GFE	12.420	4,611,678	100,112
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008 DO#0	331,071	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008 TO#0	1,865	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-09-1-0428	19,271	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-09-1-0457	63,715	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-10-1-0182	54,419	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-11-2-0113	356,857	0
SUBTOTAL DIRECT FROM:				6,860,712	136,258
PASS-THROUGH PROGRAMS FROM:					
Karolinska Institutet					
Military Medical Research & Development		GGB	12.420 / 12.CSU-001	66,322	0
University of Nebraska					
Military Medical Research & Development		GGB	12.420 / 12.35-5420-2002-001 Amen	13,272	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				79,594	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				6,940,306	136,258
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
Unclassified Grants and Contracts		GFB	12.000	1,688,024	162,695
R&D		GGB	12.DAMD17-02-2-0008 DO#0030	190,038	0
R&D		GGB	12.DAMD17-02-2-0008 DO#0040	44,746	0
R&D		GGB	12.M00318-10-P-0093	6,726	0
R&D		GGB	12.N41756-10-C-3346 P00003	139,787	0
R&D		GGB	12.N41756-12-C-4765	102,624	0
R&D		GGB	12.W911KB-10-2-0001 TO# 004	185,807	0
R&D		GGB	12.W911KB-10-2-0001 TO# 005	111,825	0
R&D		GGB	12.W911KB-10-2-0001 TO#0001	25,827	0
R&D		GGB	12.W911KB-10-2-0001 TO#0002	33,290	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	12.W911KB-10-2-0001 TO#0003	44,745	0
R&D		GGB	12.W911KB-10-2-0001 TO#0004	71,033	0
R&D		GGB	12.W911KB-10-2-0001 TO#0005	250	0
R&D		GGB	12.W911KB-10-2-0001 TO#0006	18,006	0
R&D		GGB	12.W911KB-10-2-0001 TO#0007	17,097	0
R&D		GGB	12.W911KB-10-2-0001 TO#0008	38,134	0
R&D		GGB	12.W911KB-10-2-0001 TO#0009	29,624	0
R&D		GGB	12.W911KB-10-2-0001 TO#0010	22,700	0
R&D		GGB	12.W911KB-10-2-0001 TO#0011	12,729	0
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION 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.W913E5-08-C-0020	31,438	0
SUBTOTAL DIRECT FROM:				9,467,407	446,871
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.PO#11I-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					
Language Grant Program		GFB	12.900	101,905	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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 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.N000014-12-1-0279	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:					
Creare, 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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF THE 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.					
R&D		GLA	12.S94-0079	10,241	0
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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.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) -		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
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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 / 15.2009-0037-005 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-FC-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
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		GGB	15.PO Number142316 mod 5	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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.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		GLA	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					
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.H237009400 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

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
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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,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
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					

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	15.09052704	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)		GFB	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					
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-CO01	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

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
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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
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		GLA	20.DTFH61-07-H-00036	25,069	0
R&D		GGB	20.DTFH61-11-P-00122	49,915	0
R&D		GLA	20.DTPH56-08-T-000014	(61)	0
SUBTOTAL DIRECT FROM:				74,923	0
PASS-THROUGH PROGRAMS FROM:					
National Academy of Sciences					
R&D		GLA	20.HR 21-09	(898)	0
R&D		GLA	20.NCHRP-145	39,414	0
R&D		GGB	20.SHRP C-21(A)	274,049	0
North Dakota State University					
University Transportation Centers Program		GGB	20.701 / 20.DTRT12-G-UTC08	9,667	0
University Transportation Centers Program		GGB	20.701 / 20.DTRT12-G-UTC08	1,675	0
Research Grants		GGB	20.762 / 20.DTRT07-G-0008 #3	8,914	0
Oklahoma State University					
Biobased Transportation Research		GGB	20.761 / 20.AB-5-61770.2.CSU1 Lar	2,774	11,098
Biobased Transportation Research		GGB	20.761 / 20.AB-5-66090.CSU3 Qian	20,348	0
Biobased Transportation Research		GGB	20.761 / 20.DTOS59-07-G-00053	26,421	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		GFB	20.108	195,317	69,624
Air Transportation Centers of Excellence		GFB	20.109	174,235	0
SUBTOTAL DIRECT FROM:				369,552	69,624

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				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
Highway Research and Development Program		GGB	20.200 / 20.DTFH61-09-H-00004 Ame	341,141	0
Highway Training and Education		GFE	20.215	268	0
SUBTOTAL DIRECT FROM:				488,174	0
PASS-THROUGH PROGRAMS FROM:					
North Dakota State University					
Highway Research and Development Program		GGB	20.200 / 20.MPC Year 23	77,634	0
Highway Research and Development Program		GGB	20.200 / 20.Year 23	48,681	0
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		GFE	27.001	73,081	0
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011	2,422,697	0
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	0
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		GFB	42.001	3,183	0
Government Publications Sales and Distribution		GFB	42.002	166,033	0
Distribution of Library of Congress Cataloging		GFB	42.003	(15,345)	123,651
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	STATE[1] 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					
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.NNX11AN3OH	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.NNK10OD07P	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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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.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.PO14G32352	48,068	0
Lockheed Martin Mission Services					
R&D		GLA	43.PO7100034985	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
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:

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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		GGB	45.024 / 45.10-5200-7073	1,572	0
Promotion of the Arts- Grants to Organizations and Individuals		GGB	45.024 / 45.11-5200-7052	4,522	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		GGB	45.149 / 45.PG-51044-10	1,220	0
Promotion of the Humanities: Division of Preservation and Access		GGB	45.149 / 45.PG-51177-11	2,946	0
Promotion of the Humanities_Professional Development		GFB	45.163	100,753	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		GFB	47.000	1,760,162	0
Engineering Grants		GFB	47.041	5,598,245	409,159
Engineering Grants		GFC	47.041	356,695	0
Engineering Grants		GFE	47.041	111,890	70,219
Engineering Grants		GLA	47.041 / 47.0729114	39,791	0
Engineering Grants		GGB	47.041 / 47.0827827 #5 GRS Sup	7,588	0
Engineering Grants		GGB	47.041 / 47.0827827 #7 RET Su	1,500	0
Engineering Grants		GGB	47.041 / 47.0827827 Amd 06 REU Su	13,620	0
Engineering Grants		GGB	47.041 / 47.0854134	66,997	0
Engineering Grants		GGB	47.041 / 47.0900253	54,019	0
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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		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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
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
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

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
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		GLA	47.050 / 47.EAR-0749035	96,077	0
Geosciences		GGB	47.050 / 47.EAR-0855362	1,469	0
Geosciences		GLA	47.050 / 47.EAR-1019054	22,493	0
Geosciences		GLA	47.050 / 47.EAR-1025077	119,589	0
Geosciences		GLA	47.050 / 47.EAR-1045282	84,031	0
Geosciences		GLA	47.050 / 47.EAR-1118056	6,776	0
Geosciences		GLA	47.050 / 47.EAR-1126761	11,484	0
Geosciences		GLA	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		GLA	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		GLA	47.070 / 47.CCF-0830320	68,699	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-0830783	22,909	0
Computer and Information Science and Engineering		GLA	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		GLA	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		GLA	47.070 / 47.CNS 0634278	(772)	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0435376	(20)	0
Computer and Information Science and Engineering		GLA	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		GLA	47.070 / 47.CNS-0739233	53,849	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0824670	(2,992)	0
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

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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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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
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
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

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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
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
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 / 47.080336Z2	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.					

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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
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 PO00	46,928	0
Engineering Grants		GGB	47.041 / 47.UM#04-002341 B11 PO00	21,480	0
Engineering Grants		GGB	47.041 / 47.UM#04-002341 B18 PO0	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
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.GN0002275	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		GFC	59.044	14,898	0
R&D		GGB	59.SBAHQ-10-I-0036	215,079	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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
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
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		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		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		GFB	66.000	20,056	0
Environmental Education Training Program		GFB	66.950	3,658	0
National Network for Environmental Management Studies Fellowship Program		GFB	66.952	13,661	0
R&D		GGB	66.X7-97884501-0	19,039	0
SUBTOTAL DIRECT FROM:				56,414	0
PASS-THROUGH PROGRAMS FROM:					
The Cadmus Group					
R&D		GLA	66.058-COLORADO-1	16,820	0
Water Environment Research Foundation					
R&D		GGB	66.06-CTS-1CO Amd #2	88,009	0
R&D		GGB	66.06-SW-1 TO# 5, amd. #2	(6,209)	916
R&D		GGB	66.SW1R06-TO2C	0	125,856
R&D		GGB	66.SWC1R06 TO 5B	51,342	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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GFB	66.034	26,837	71,542
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GGB	66.034 / 66.XA-83444801-1	7,955	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					
DIRECT FROM:					
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97876701-0	7,765	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97876901-0	24,740	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97885801-0	31,341	0
Source Reduction Assistance		GFE	66.717	30	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		GFB	66.509	383,428	49,783
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD 83374701 0 amend 0	44,741	19,466
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-083489901-0	60,633	31,388
Science to Achieve Results (STAR) Research Program		GLA	66.509 / 66.RD-83332401-0	(1,480)	0
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83383301-2	138,127	0
Science to Achieve Results (STAR) Research Program		GLA	66.509 / 66.RD-83438701-0	226,793	42,272
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83455101-0	105,864	46,281
Science to Achieve Results (STAR) Fellowship Program		GFB	66.514	46,530	0
Science to Achieve Results (STAR) Fellowship Program		GGB	66.514 / 66.FP-91730301-0 Zurlin	16,072	0
Science to Achieve Results (STAR) Fellowship Program		GLA	66.514 / 66.FP-91735401-0	13,648	0
P3 Award: National Student Design Competition for Sustainability		GGB	66.516 / 66.SU-83508701-0	13,764	0
Regional Applied Research efforts (RARE)		GLA	66.517 / 66.83514301	24,878	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		GGB	66.509 / 66.49229A amend 3	16,908	0
Water Environment Research Foundation					
Office of Research and Development Consolidated Research/Training/Fellowships		GGB	66.511 / 66.SWC1R06 Task Order #3	0	25
Water Research Foundation					
Office of Research and Development Consolidated Research/Training/Fellowships		GGB	66.511 / 66.04332 Amd #2	8,827	0
Office of Research and Development Consolidated Research/Training/Fellowships		GGB	66.511 / 66.04333	9,208	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		GGB	66.461 / 66.CD-96810901-0	49,048	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-96812101-0	8,211	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97847001	97,202	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97847301-1	52,728	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97868601-0	136,329	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
NUCLEAR REGULATORY COMMISSION					
NUCLEAR REGULATORY COMMISSION					
DIRECT FROM:					
NUCLEAR REGULATORY COMMISSION					
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program		GLA	77.006 / 77.NRC-HQ-11-G-38-0054	115,519	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-08-954	66,544	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-09-924	12,500	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GGB	77.008 / 77.NRC-38-10-951	78,701	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-10-952	83,388	0
SUBTOTAL DIRECT FROM:				356,652	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				356,652	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				356,652	0
DEPARTMENT OF ENERGY					
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
R&D		GGB	81. 11	771	0
Unclassified Grants and Contracts		GFB	81.000	1,237,181	153,450
R&D		GLA	81.00100307	29,123	0
State Energy Program		GFB	81.041	(86)	0
ARRA R&D		GFB	81.049	827,344	0
Office of Science Financial Assistance Program		GFB	81.049	7,462,339	176,106
Office of Science Financial Assistance Program		GFE	81.049	45,986	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DE-SC0001724	90,295	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DE-SC0002354 m	14,115	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DE-SC05294 Mod	495,947	19,821
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DE-SC05304 mod	32,774	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DE-SC05413 mod	148,285	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.0000000DE-SC07016 Mod	124,310	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.4000108022 Mod 1	234,735	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.6A502022 FINAL INVOI	20,769	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-0000000SC01904 M 2	176,646	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FC02-07ER54909 AMD	95,250	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-03ER15453 A00	87,792	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-03ER41255 Mo	89,620	0
ARRA R&D		GGB	81.049 / 81.DE-FG02-03ER41255 010	14,858	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-03ER41255 Mod	24,778	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-04ER15592 Amd	161,868	9,462
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-04ER63890	6,058	41,503
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-05ER46242	213,356	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-06ER64233	(426)	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-07ER46397	111,637	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-07ER64350 005	166,869	151,285
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-07ER64423	(1,804)	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64572 Mo	6,030	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64622	27,447	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64622 Mo	296,032	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64629	298,062	5,170
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64647	7,097	9,160
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-08ER64659	61,761	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-93ER14363	(45)	0
ARRA R&D		GGB	81.049 / 81.DE-FG02-93ER40788 AME	4,143	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-93ER40788 AME	897,995	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-93ER40789	296,313	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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		GGB	81.049 / 81.DE-FG03-96ER14647 A01	140,751	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0000676/10SC0032	8,648	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-SC0003956	193,257	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-SC0004030 mod 1	16,479	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0004303	48,755	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0004934	55,861	0
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		GFB	81.057	73,108	0
Office of Scientific and Technical Information		GFB	81.064	257,536	0
Conservation Research and Development		GGB	81.086 / 81.DE-FC36-06GO16078 #14	80,689	0
ARRA R&D		GFB	81.087	86,232	0
Renewable Energy Research and Development		GFB	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		GGB	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-FG36-06GO16032	11,619	0
Renewable Energy Research and Development		GGB	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-FG36-08GO18195	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		GGB	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		GFB	81.117	126,623	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGB	81.117 / 81.DE-EE0005542	50,049	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGB	81.117 / 81.UGA-0-41027-06	5,506	0
Nuclear Energy Research, Development and Demonstration		GGB	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		GFB	81.122	446,962	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGB	81.122 / 81.DE-OE0000070	86,071	5,821
ARRA R&D		GGB	81.133 / 81.DE-FE0001830, Mod 001	81,888	0
ARRA R&D		GFB	81.135	487,811	487,308
Advanced Research and Projects Agency - Energy Financial Assistance Program		GFB	81.135	80,411	0
R&D		GGB	81.151139 mod 1	50,000	0
R&D		GGB	81.B595091 Mod 1	72,564	0
R&D		GGB	81.DE-FG02-04ER15591 Amd A	188,431	0
R&D		GGB	81.DE-FG02-07ER46448 Mod 5	69,769	0
R&D		GGB	81.DE-FG02-08ER64622	14,538	0
R&D		GGB	81.DE-FG02-08ER64622 Mod 2	7,954	0
R&D		GLA	81.DE-NT0005202	(2,772)	0
R&D		GGB	81.DE-SC0007050 Mod 1	148,394	0
R&D		GLA	81.PO# MIEI38374/IPA CAROL	(115)	0
R&D		GGB	81.PO1126394 Rev 1	13,406	0
SUBTOTAL DIRECT FROM:				20,976,861	1,696,411
PASS-THROUGH PROGRAMS FROM:					
3M Company					
R&D		GLA	81.USMMM258U9	(1,469)	0
Advanced Technology Institute					
R&D		GLA	81.2005-302	57,610	0
Alliance for Sustainable Energy-NREL					
R&D		GGB	81. 11	5,442	0
Renewable Energy Research and Development		GGB	81.087 / 81.ZFT-9-99323-01 Mod 2	19,482	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGB	81.117 / 81.APUP-41027-05	89,807	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGB	81.122 / 81.XCO-0-40592-01 Mod 2	74,576	0
R&D		GGB	81.XEE-8-77562-01 Mod 8	25,685	0
R&D		GGB	81.XXL-5-44205-02	(4,883)	0
Alliance for Sustainable Energy-NREL-CRSP					
R&D		GGB	81.09004814	2,799	0
R&D		GGB	81.KXFE-9-99005-02	3	0
Arizona State University					
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGB	81.122 / 81.11-452 Amend 2	147,658	0
Assoc. Universities, Inc.-Brookhaven Lab					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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	81.168100 amend 5	57,603	0
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 - PO001872	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. 10	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.PO6013555	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. 400381	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
Los Gatos Research, Inc.					
R&D		GGB	81. 11	334	0
MTU - Michigan Technological University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.050516Z17 PO# P00722	49,529	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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-O-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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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.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.PO865963/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					
R&D		GGB	81.275K144 Mod 04	34,023	0
University of Wyoming					
Office of Science Financial Assistance Program		GGB	81.049 / 81.1000749-CSU	28,718	0
Y-12 National Security Complex					
R&D		GLA	81.43000069794	44,325	0
R&D		GLA	81.4300079147	165,330	0
Yale University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.C10E10972 amend 2	24,518	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,471,398	483,118
SUBTOTAL DEPARTMENT OF ENERGY				29,448,259	2,179,529
SUBTOTAL DEPARTMENT OF ENERGY				29,448,259	2,179,529

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
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.					
R&D		GGB	84.06876S02359	234,768	0
National Writing Project					
R&D		GGB	84.03-CO03	17,081	0
State of Utah					
R&D Description -Enhanced Assessment for Students with Visual & Print Disab		GKA	84.116255	202,839	0
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
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF 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
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 INSTITUTE					
DIRECT FROM:					
SMITHSONIAN INSTITUTE					
Smithsonian Institution Fellowship Program		GFB	85.601	15,032	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				15,032	0
SUBTOTAL SMITHSONIAN INSTITUTE				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
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		GGB	93.051 / 93.90AI0030/01	96,717	151,087
Medicare Enrollment Assistance Program		GFE	93.071	156,504	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		GFE	93.061	207,092	0
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064	276,731	0
Birth Defects and Developmental Disabilities - Prevention and Surveillance		GFE	93.073	706,841	147,743
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135	1,865,454	468,107
Injury Prevention and Control Research and State and Community Based Programs		GFB	93.136	655,685	35,025
Injury Prevention and Control Research and State and Community Based Programs		GGB	93.136 / 93.1R49CE001168-05	308,045	286,830
Disabilities Prevention		GFE	93.184	30,232	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185	784,130	45,747
Occupational Safety and Health Program		GFB	93.262	32,361	0
Occupational Safety and Health Program		GFE	93.262	28,218	0
Occupational Safety and Health Program		GGB	93.262 / 93.1 R21OH010050-02	115,918	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
Occupational Safety and Health Program		GGB	93.262 / 93.1K01OH009886-02	80,598	0
Occupational Safety and Health Program		GLA	93.262 / 93.1R01OH009612-01	(8,575)	0
Occupational Safety and Health Program		GLA	93.262 / 93.1U60OH010017-01	71,604	0
Occupational Safety and Health Program		GGB	93.262 / 93.2 U54 OH008085-08	700,256	127,770
Occupational Safety and Health Program		GGB	93.262 / 93.5 R03 OH009381-02 Rev	1,186	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-06	3,496	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-06S1	48,365	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-07	483,303	54,578
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-07Revi	116,978	25,225
Occupational Safety and Health Program		GLA	93.262 / 93.5R01OH009764-03	205,514	0
Occupational Safety and Health Program		GLA	93.262 / 93.5U60OH010017-02	477,768	5,779
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283	290,758	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GGB	93.283 / 93.5 U19 CI000419-03 Rev	(9,665)	189,885
R&D		GGB	93.5 U50 OH008085-07	3,154	0
HIV Prevention Activities_Non-Governmental Organization Based		GGB	93.939 / 93.5U65PS001660-03	312,694	0
HIV Prevention Activities_Non-Governmental Organization Based		GGB	93.939 / 93.5U65PS001660-04	100,572	0
Assistance Programs for Chronic Disease Prevention and Control		GFE	93.945	861,046	0
SUBTOTAL DIRECT FROM:				8,749,759	1,386,689
PASS-THROUGH PROGRAMS FROM:					
Missouri University of Science and Technology					
Occupational Safety and Health Program		GLA	93.262 / 93.00027821-02	45,092	0
The Center to Protect Workers Rights					
Occupational Safety and Health Program		GGB	93.262 / 93.3002-008-01	26,131	6,631
Occupational Safety and Health Program		GGB	93.262 / 93.3003-008-01	65,880	7,735
University of Denver					
Occupational Safety and Health Program		GGB	93.262 / 93.FY11.347.002CSU_Pilot	3,615	0
University of Iowa					
Occupational Safety and Health Program		GGB	93.262 / 93.1 18205 00 01, PO#100	11,641	0
University of Texas					
Occupational Safety and Health Program		GGB	93.262 / 93.SC11-15	1,040	0
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					
R&D		GGB	93.APULM0142-CSU	122,341	0
The Scripps Research Institute					
R&D		GGB	93.PO #5-23365	4,964	0
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
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
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

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
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
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		GFB	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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ARRA-R&D		GFE	93.701	9,261,085	4,746,479
ARRA R&D		GGB	93.701 / 93.1 DP2OD 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 RC1 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
Cell Biology and Biophysics Research		GFE	93.821	980	0
Cardiovascular Disease 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 R01AI094349-01A1	173,072	7,450
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R13AI096739-01A1	497	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R21AI100228-01	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 / 93.5R01A1079347-04	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-Revis	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 Revis	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 REVIS	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 / 93.1R01GM0088371-03	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 / 93.5R01GM0088371-03	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 / 93.1K01HD068170-01A1	55,109	0
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Aging Research		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.NO1 AI-40091 Mod 11	624,005	69,540
R&D		GGB	93.NO1 AI-40091 Mod11	47,038	0
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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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University Of California					
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.Z032601 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
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

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
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
DIRECT FROM:					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
R&D		GGB	94.09LHWCO001	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
DEPARTMENT OF HOMELAND SECURITY					
DEPARTMENT OF HOMELAND SECURITY					
DIRECT FROM:					
DEPARTMENT OF HOMELAND SECURITY					
Assistance to Firefighters Grant		GGB	97.044 / 97.EMW-2008-FP-02216-002	21,744	232,739
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detect		GFB	97.077	167,622	0
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		GGB	97.108 / 97.2010-ST-108-000017 am	121,827	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		GGB	97.H1200090004 P12AC10607	711	0
R&D		GGB	97.H12009004 CSURM-238	14,618	0
R&D		GGB	97.P12AC10183 CS-244URM	240	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		GGB	98.001 / 98.688-A-00-10-00131-03	67,963	768,711
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001 / 98.AID-OAA-L-10-00001	774,457	803,331
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001 / 98.EEM-A-00-10-00001	56,669	36,000
USAID Development Partnerships for University Cooperation and Development		GFB	98.012	267,079	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

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
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				1,169,095	1,608,042
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT				1,182,779	1,608,042
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.COTC 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

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
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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				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					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Special Education: Grants to States		DAA	84.027	11,359,958	141,914,987
ARRA Stimulus Funds IDEA Part B		DAA	84.391	0	22,584,097
ARRA Stimulus Funds IDEA Preschool		DAA	84.392	0	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		EAA	84.394	10,860,971	0
ARRA		EAA	84.397	7,868,663	0
SUBTOTAL DIRECT FROM:				18,729,634	0
SUBTOTAL DEPARTMENT OF EDUCATION				18,729,634	0
SUBTOTAL DEPARTMENT OF EDUCATION				18,729,634	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL 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
SUBTOTAL STATEWIDE DATA SYSTEMS				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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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		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
Federal Supplemental Educational Opportunity Grants		GJE	84.007 / 84. 0	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		GFB	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. 0	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		GFB	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	*	GFB	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		GFB	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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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		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
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. 0	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. 0	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:

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 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
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

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
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		GJD	93.558	858,849	0
Temporary Assistance for Needy Families		IHA	93.558	3,708,662	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		GFE	93.558 / 93.AWD-112954	122,096	0
Temporary Assistance for Needy Families		GFE	93.558 / 93.AWD103772	46,376	0
Temporary Assistance for Needy Families		GFE	93.558 / 93.CE52114	130,310	0
Temporary Assistance for Needy Families		GFE	93.558 / 93.PN:200701-184	(156)	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
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					

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF 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
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

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION 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
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.PO42A060794	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.PO44A070783	4,246	0
TRIO: Talent Search		GGB	84.044 / 84.PO44A070783-10	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					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
TRIO_Educational Opportunity Centers		GJD	84.066	738,012	0
TRIO_Educational Opportunity Centers		GGJ	84.066 / 84.P066A060099	85,754	0
TRIO_Educational Opportunity Centers		GGB	84.066 / 84.P066A080301-11	520,671	0
TRIO_Educational Opportunity Centers		GGJ	84.066 / 84.P066A110146	338,347	0
TRIO_McNair Post-Baccalaureate Achievement		GFB	84.217	283,615	0
TRIO_McNair Post-Baccalaureate Achievement		GKA	84.217 / 84.P217A080039	202,563	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
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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	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
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		KAA	17.258	2,759,715	10,867,946
WIA Adult Programs ARRA		KAA	17.258	1,533	0
WIA Youth Activities		KAA	17.259	1,501,064	6,183,038
WIA Dislocated Worker Formula Grants		KAA	17.278	2,627,055	5,123,048
SUBTOTAL DIRECT FROM:				6,889,367	22,174,032
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

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.

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 COMMMUNITY 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		

Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

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*.

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.

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 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.	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

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

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	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.	N/A	Agree	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

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 *Circular A-133* 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

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

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

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
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

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
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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
		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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
		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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
		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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
		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.				
11	II – 51	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	N/A	Agree	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	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
		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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
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	a. Agree b. Agree c. Partially Agree d. Partially Agree e. Agree	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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
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	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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
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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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
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

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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
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 Properly 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 a	$ 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 Employm	$ 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 Admin	$ 1,055,707	$ 303,104	$ 572,938	$ 486,333	$ (23,299,374)
Public Health and En	$ 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(Decreas	$ 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

The electronic version of this report is available on the website of the
Office of the State Auditor
www.state.co.us/auditor

A bound report may be obtained by calling the
Office of the State Auditor
303.869.2800

Please refer to the Report Control Number below when requesting this report.

Report Control Number 1201F

Report Control Number 1201F

Comprehensive Annual Financial Report

John Hickenlooper
Governor

For the Fiscal Year Ended June 30, 2012

Department of Personnel & Administration
Kathy Nesbitt, Executive Director
David J. McDermott, State Controller

REPORT LAYOUT

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes the controller's transmittal letter and the state's organization chart. The Financial Section includes the auditor's opinion, management's discussion and analysis, the basic financial statements, and the combining statements and schedules. The Statistical Section includes fiscal, economic, and demographic information about the state.

INTERNET ACCESS

The Comprehensive Annual Financial Report and other financial reports are available on the State Controller's home page at:

http://www.colorado.gov/dpa/dfp/sco/

STATE OF COLORADO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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Introductory Section

Comprehensive Annual Financial Report

For the Fiscal Year Ended
June 30, 2012

STATE OF COLORADO
UNION AND CONSTITUTION
NIL SINE NUMINE
1876

State of Colorado

John W. Hickenlooper
Governor

Kathy Nesbitt
Executive Director

Jennifer Okes
Deputy Executive Director

David J. McDermott
State Controller

DPA

Department of Personnel & Administration

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December 14, 2012

To the Citizens, Governor, and Legislators of the State of Colorado:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the operations of the State of Colorado for the fiscal year ended June 30, 2012. This report is prepared by the Office of the State Controller and is submitted as required by Section 24-30-204 of the Colorado Revised Statutes. Except for certain institutions of higher education, the State Controller is responsible for managing the finances and financial affairs of the State and is committed to sound financial management and governmental accountability.

We believe the financial statements are fairly presented in all material aspects. They are presented in a manner designed to set forth the financial position, results of operations, and changes in net position or fund balances of the major funds and nonmajor funds in the aggregate. All required disclosures have been presented to assist readers in understanding the State's financial affairs.

Except as noted below, the basic financial statements contained in the CAFR are prepared in conformity with generally accepted accounting principles (GAAP) applicable to governments as prescribed by the Governmental Accounting Standards Board (GASB), and except for the discretely presented component units, they are audited by the State Auditor of Colorado. The basic financial statements comprise the Management Discussion and Analysis (MD&A), financial statements, notes to the financial statements, and Required Supplementary Information. The MD&A, which begins on page 19, contains additional financial analysis and supplementary information that is required by GASB and should be read in conjunction with this transmittal letter. The schedules comparing budgeted to actual activity, included in the section titled Required Supplementary Information, are not presented in accordance with GAAP; rather, they reflect the budgetary basis of accounting which defers certain payroll, Medicaid, and other statutorily defined expenditures to the following fiscal year. (See additional information on "Cash Basis Accounting" on page 37 of the Management's Discussion and Analysis.) In addition to the basic financial statements, the CAFR includes: combining financial statements that present information by fund category, certain narrative information that describes the individual fund categories, supporting schedules, and statistical tables that present financial, economic, and demographic data about the State.

The funds and entities included in the CAFR are those for which the State is financially accountable based on criteria for defining the financial reporting entity as prescribed by GASB. The primary government is the legal entity that comprises the major and nonmajor funds of the State, its departments, agencies, and State institutions of higher education. It also includes certain university activities that are legally separate but have been blended with the accounts of the institution that is financially accountable for the activity.

The State's elected officials are financially accountable for other legally separate entities that qualify as discretely presented component units. The following entities qualify as discretely presented component units of the State:

University of Colorado Hospital Authority
Colorado Water Resources and Power Development Authority
University of Colorado Foundation
Colorado State University Foundation
Colorado School of Mines Foundation
University of Northern Colorado Foundation
Other Component Units (nonmajor):
- Denver Metropolitan Major League Baseball Stadium District
- CoverColorado
- Venture Capital Authority
- HLC @ Metro, Inc.

Additional information about these component units and other related entities is presented in Note 2 of the financial statements (see page 69). Audited financial reports are available from each of these entities.

PROFILE OF THE STATE OF COLORADO

Colorado became the thirty-eighth state of the United States of America when it was admitted to the union in 1876. Its borders encompass 103,718 square miles of the high plains and the Rocky Mountains with elevations ranging from 3,315 to 14,433 feet above sea level. The State's major economic sectors include agriculture, manufacturing, technology, tourism, energy production, and mining. Considerable economic activity is generated in support of these sectors by government, wholesale and retail trade, transportation, communications, public utilities, finance, insurance, real estate, and other services. Given the State's semi-arid climate, water resource development, allocation, and conservation are ongoing challenges for State management.

The State maintains a separation of powers utilizing three branches of government – executive, legislative, and judicial. The executive branch comprises four major elected officials – Governor, State Treasurer, Attorney General, and Secretary of State. Most departments of the State report directly to the Governor; however, the Departments of Treasury, Law, and State report to their respective elected officials, and the Department of Education reports to the elected State Board of Education. The elected officials serve four-year terms with a limit on the number of terms allowed.

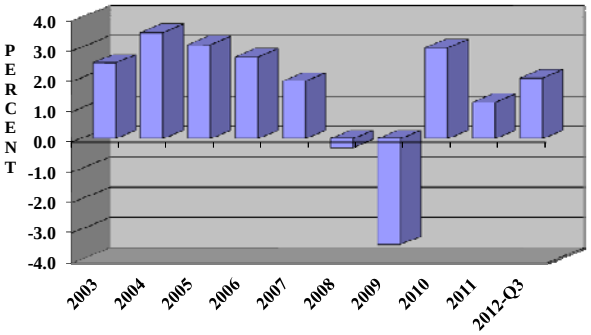
The Legislature is bicameral and comprises thirty-five senators and sixty-five representatives who are also term limited. It is a citizen legislature whose general session lasts 120 days beginning in January of each year. Special sessions may be called by the Governor at his discretion and are limited to the topics identified by the Governor. The Legislature's otherwise plenary power is checked by the requirement for the Governor to sign its legislation and by specific limitations placed in the State Constitution by voters. The most significant fiscal limitation is the restriction related to issuing debt, raising taxes, and changing existing spending limits. From a fiscal perspective, the Joint Budget Committee of the Legislature, because of its preparation of the annual budget and supplemental appropriations bills, holds the most important power vested in the Legislature. The Committee is bipartisan with members drawn from each of the houses of the Legislature. The Governor's Office of State Planning and Budgeting develops and submits an executive branch budget proposal, but there is no requirement for the Joint Budget Committee or the General Assembly to adopt that proposal.

The Judicial Branch is responsible for resolving disputes within the State, including those between the executive and legislative branches of government, and for supervising offenders on probation. The branch includes the Supreme Court, Court of Appeals, and district and county courts, served by more than 300 justices and judges in 22 judicial districts across the State (excluding 23 Denver county court judges). Municipal courts are not part of the State system. There are also seven water courts, one in each of the State's major river basins. The Judicial Branch budget is appropriated by the Legislature, and it is funded primarily from general-purpose revenues of the General Fund.

ECONOMIC CONDITION AND OUTLOOK

The State's General Fund revenues reflect the overall condition of the State economy, which showed improved growth in Fiscal Year 2011-12; General Fund revenues increased by $648.0 million (9.1 percent) from the prior year. For the first time since the recession, General Purpose Revenue Fund revenue is above the Fiscal Year 2007-08 pre-recession level; it exceeded that level by $229.0 million (3.1 percent). In absolute dollars, the Office of State Planning and Budgeting (OSPB) reports personal income in the State increased by approximately 5.7 percent for 2011 and is forecast to increase by 4.3 percent for 2012. State nonagricultural employment levels rose by 35,800 in 2011, and are forecasted to increase by another 38,500 in 2012.

PERCENT CHANGE IN REAL GROSS DOMESTIC PRODUCT



The Bureau of Economic Analysis reports that inflation adjusted national gross domestic product (GDP) grew at an annualized rate of 1.2 percent in the third quarter of calendar year 2011 and 2.0 percent in the third quarter of 2012. Inflation adjusted GDP increased 2.5 percent from the third quarter of 2011 to the third quarter of 2012 (all percentage changes in the balance of this paragraph are measured on the third quarter to third quarter basis). National personal consumption expenditures account for over two-thirds of GDP and increased 1.8 percent. Personal consumption was lead by an 8.3 percent increase in durable goods (including recreational goods and vehicles increasing at 10.8 percent and motor vehicles and parts at 9.6 percent) and was offset by anemic growth in nondurable goods and household services consumption. In addition to a 6.2 percent increase in fixed investment (including significant increases in residential – 13.7 percent, transportation – 11.1 percent, and nonresidential structures – 5.8 percent), private domestic investment was up by 11.1 percent in aggregate as nonfarm inventories grew substantially while farm inventories declined. Government spending declined quarter-over-quarter by 0.6 percent related to decreases in federal, state and local government spending. Quarter-over-quarter exports increased by 3.0 percent and imports grew by 2.7 percent; net imports continued to be a reduction of GDP at a slightly higher amount than in the third quarter of 2011.

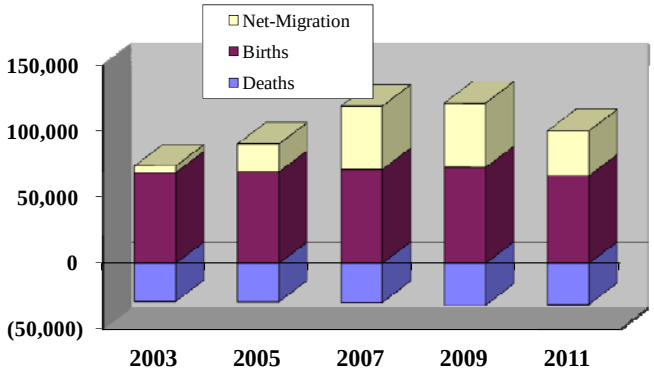
The national economy is continuing through a prolonged, anemic recovery resulting from the credit and housing boom and bust of the past two decades. This has been compounded by uncertainties in the European market and debates in the U.S. Congress over increases to federal debt ceiling, automatic tax increases and spending cuts. The September, 2012 Economic and Revenue Forecast of the Colorado Legislative Council observed that:

"Three years into a lackluster recovery, the U.S. economy is again losing momentum. Many indicators that were growing moderately toward the end of 2011 have decelerated through the spring and summer. Employment, consumer spending, and household and business income continue to see some growth, but at a slow rate. Meanwhile, after making significant contributions to growth in 2010 and 2011, manufacturing activity has begun to stall. Many fundamentals in the economy have improved. The housing market has begun to recover and will drive growth somewhat over the coming year. Banks have rebuilt their balance sheets, businesses have become more efficient and productive, and households have shed debt. However, uncertainty is particularly high, and businesses and households continue to hold back on spending, hiring, and investment decisions as a result."

The recovery of the Colorado economy from the recession continues at a slow pace, although economic indicators show that Colorado is outperforming many other states. According to the Office of State Planning and Budgeting (OSPB), uncertainties remain as to the strength of the recovery at the national level and Colorado has yet to experience significant job growth. Although there has been jobs added in economically important industries, the high unemployment rate persists which leaves households in a weaker financial state and the consumer reluctant to spend. Businesses remain uncertain as to the path of the recovery, with more investments in equipment and software than labor. Mixed signals exist regarding the pace of economic recovery in Colorado, and employment has yet to develop a discernible trend.

Historically, Colorado economic activity and in-migration have been interdependent. However, unlike the recession in 2001-2002, the recession in 2008-2009 has not resulted in decreasing in-migration, which has averaged approximately 43,500 from 2007 to 2011. It remains off its ten-year peak amount of about 66,400 which occurred in 2001, but is significantly in excess of its low of about 4,900 in 2003. International in-migration decreased from approximately 13,078 to 8,797 for 2009 and 2011, respectively, while in-migration from other states decreased from about 35,600 to 24,940 for 2009 and 2011, respectively. The information in the adjacent chart is based on current Census Bureau estimates. The Colorado State Demographer forecasts net population growth of 71,000 for 2012 and 77,500 for 2013, and OSPB forecasts net migration of 36,500 and 40,200, for those years respectively, which indicates persistent in-migration in spite of high unemployment and the State's economic challenges.

COMPONENTS OF COLORADO'S POPULATION CHANGE



The OSPB September 20, 2012 quarterly estimate predicts a slowdown in Colorado's economy in 2013; however, the housing market is starting to recover and Colorado is seeing new business formation. The outcome of the European market crisis and pending federal spending cuts may suppress or boost the economy. OSPB has made the following calendar year forecast for Colorado's major economic variables:

- Unemployment will average 8.0 percent for 2012 compared with 8.3 and 8.9 percent in 2011 and 2010, respectively, and it is expected to slightly decrease in 2013 to 7.8 percent.
- Wages and salary income will increase by 3.9 percent in 2012, and by 3.5 percent in 2013 before increasing to 4.8 percent growth in 2014.
- Total personal income will increase by 4.3 percent in 2012, and reach 5.1 percent by 2014.
- Net in-migration is expected to be 36,500 in 2012 and 40,200 in 2013 with total population growth of about 1.5 and 1.4 percent, respectively.
- Retail trade sales will increase by 6.1 percent in 2012 followed by an increase of 3.9 percent in 2013.
- Colorado inflation will be 2.2 percent in 2012, and increase to 3.1 percent in 2013.

MAJOR GOVERNMENT FISCAL INITIATIVES

The General Assembly enacted and the Governor signed a large number of bills during the 2012 session. There were several areas of focus including education, State Personnel System reform, public safety, unemployment, and energy. The 2012 session marks the first session without a requirement to cut spending and/or identify significant additional alternative funding streams since the recession that first required budget cuts in Fiscal Year 2008-09.

The General Assembly enacted the following measures which had significant financial impacts:

- An amendment to the "Public School Finance Act of 1994" provided approximately $58.6 million in additional funding for Fiscal Year 2011-12 and $9.2 million in Fiscal Year 2012-13. The amendment increased per pupil funding to account for inflation, adjusted for increasing enrollment, provided additional funding for charter school capital construction, and provided at-risk supplemental aid. The "Colorado READ Act" was also established to ensure minimum reading competency in each of the early grades, repealing the "Colorado Basic Literacy Act". The READ Act provides professional development support, early literacy grants, and per pupil distributions, primarily funded from up to $8.0 million from tobacco settlement monies, and starting in Fiscal Year 2013-14 up to $16 million in interest on the Permanent School Fund. Additionally, $59.0 of the General Fund Surplus was directed to the State Education Fund to fund Fiscal Year 2012-13 activities.

- The General Assembly adopted measures to reform the State Personnel System, known as the Talent Agenda. The Agenda included statutory changes that replaced the State's "pay for performance" initiative with a new merit pay system based upon employees' performance, years of service and placement within the salary range, as well limiting retention rights in layoffs to those employees who are close to retirement. The General Assembly also approved the referral of several constitutional changes for voter approval, which subsequently passed in the November 2012 election. The constitutional changes included expanding veterans' preference, changes to the hiring and selection process, changes to residency requirements, extension of the length of temporary employment, exemption of select positions from the classified system, and term limits for the State Personnel Board. In addition to the Talent Agenda, the General Assembly authorized $2.1 million in Fiscal Year 2012-13 for the reversal of the paydate shift that previously delayed State employee biweekly salaries normally paid in June to July.

- Homeland security, emergency management, and fire functions were consolidated into the Department of Public Safety effective July 1, 2012, from the Governor's Office, Local Affairs, Public Health and Environment and Colorado State University for better coordination in public safety services. The Colorado Governmental Immunity Act was also amended to waive the State's sovereign immunity in connection to claims against the state for injuries sustained in specific prescribed burns started or maintained by the State, effective January 1, 2011. Claims in excess of the maximum liability amounts contained in the Act are subject to payment upon the recommendation for approval by the State Claims Board, and subsequent appropriation action taken by the General Assembly.

- Unemployment insurance rate reform continued with the authorization of the issuance of revenue bonds to stabilize employer insurance premiums. The bill provides for a bond assessment on employers for the repayment of the debt, and allows for these payments to count toward improved experience ratings.

- The General Assembly enacted several tax credits that overall reduced revenue $1.4 million in Fiscal Year 2012-13 and $3.4 million in Fiscal Year 2013-14. Certain agricultural sales were reclassified from wholesale to retail, income tax credits were established for persons inheriting agricultural land subject to certain conditions, and additional types of child care facilities became eligible for the child care contribution income tax credit.

- The General Assembly addressed the State's capital needs with the appropriation of $60.4 million of general-purpose revenues to fund 4 capital projects, 43 maintenance projects, and 3 lease payments for Fiscal Year 2012-13. The closure of south campus of the Centennial Correctional Facility effective February 1, 2013 was authorized. If necessary, the facility may be used to provide support services; however, the department is encouraged to pursue options to sell or lease the campus with proceeds used to repay the outstanding certificates of participation issued to construct the facility. The closure is estimated to save up to $1.9 million in Fiscal Year 2012-13, and $7.8 million in Fiscal Year 2013-14.
- Several measures were enacted impacting social services including a reduction in nursing facility per diem rates of 1.5 percent for Fiscal Year 2012-13, approval for the modernization of information technology systems for benefits (Colorado Benefits Management System), recommended increases in old age pension payments, additional funding for the Area Agencies on Aging (AAA), and reinstatement of the dental assistance program for seniors. Except for the addition formula-based funding for the AAAs that cannot be estimated, these measures have a net impact of increased funding of $12.0 million in Fiscal Year 2011-12, and $7.3 million in Fiscal Year 2012-13.
- The General Assembly expanded certain incentives to filmmakers by approximately $3 million based on qualified expenditures for filming in Colorado to improve Colorado's position in this market. To further support economic development, an additional $4 million was transferred from the Fiscal Year 2011-12 General Fund Surplus to the Economic Development Cash Fund.
- The General Assembly changed the name of the Governor's Energy Office to the Colorado Energy Office and changed its mission to promote efforts to sustain Colorado's energy economy, to create jobs through energy-market advances, encourage clean energy, and promote energy efficiency.
- The General Assembly authorized the use of $4.0 million from the Species Conservation Trust Fund for six projects, the largest of which was for native fish conservation.
- The General Assembly transferred $9.4 million from the State Rail Bank Fund to the General Purpose Revenue Fund. The revenues in the State Rail Bank Fund were from the sale of the Towner Rail Line in 2011 that was previously purchased by the General Purpose Revenue Fund as authorized in the 1998 legislative session.

BUDGETARY AND OTHER CONTROL SYSTEMS

The General Assembly appropriates the annual State budget for ongoing programs, except for federal and custodial funds. New programs are funded for the first time in enabling legislation and are continued through the Long Appropriations Act in future periods. For the most part, appropriations lapse at the end of the fiscal year unless the State Controller approves an appropriation rollforward based on extenuating circumstances. Capital construction appropriations are normally effective for three years and do not require State Controller rollforward approval.

The State records the budget and certain nonappropriated spending authority (including most institutions of higher education activity) in its accounting system along with estimates of federal awards and custodial funds of the various departments. The accounting system will not disburse monies without spending authority. Revenues and expenses/expenditures are accounted for on the basis used for the fund in which the budget is recorded except for certain budgetary basis exceptions (see Note RSI-1A). Encumbrances are also recorded throughout the year and result in a reduction of the available spending authority. Encumbrances represent the estimated amount of expenditures that will be incurred when outstanding purchase orders, contracts, or other commitments are fulfilled. At fiscal year end, encumbrances represent appropriations that are approved for rollforward into the subsequent fiscal year, unspent revenue related to specific non-legislatively directed purposes, and legal or contractual obligations in the Capital Projects Fund and the Department of Transportation's portion of the Highway Users Tax Fund (see Note 40).

In developing the State's accounting system, consideration has been given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition. Those controls also assure the reliability of financial records for preparing financial statements and maintaining the accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from that control. The evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. We believe that the State's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

INDEPENDENT AUDIT

The State Auditor performs an audit of the Basic Financial Statements. The opinion of the auditor is on page 16 of this report. Besides annually auditing the statewide financial statements, the auditor has the authority to audit the financial statements and operations of the departments and institutions within State government.

In 1996, the United States Congress amended the Single Audit Act of 1984. The amended act clarifies the State's and the auditor's responsibility for ensuring that federal moneys are used and accounted for properly. Under the requirements of this act, transactions of major federal programs are tested. The State prepares a Schedule of Expenditures of Federal Awards for inclusion in the State Auditor's Statewide Single Audit Report. The State Auditor issues reports on the schedule, the financial statements, internal controls, and compliance with the requirements of federal assistance programs.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Colorado for its comprehensive annual financial report for the fiscal year ended June 30, 2011. This was the fifteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS

In conclusion, I thank my staff and the controllers, accountants, auditors, and program managers in the State departments and branches whose time and dedication have made this report possible. I reaffirm our commitment to maintaining the highest standards of accountability in financial reporting.

Sincerely,

David J. McDermott, CPA
Colorado State Controller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

State of Colorado

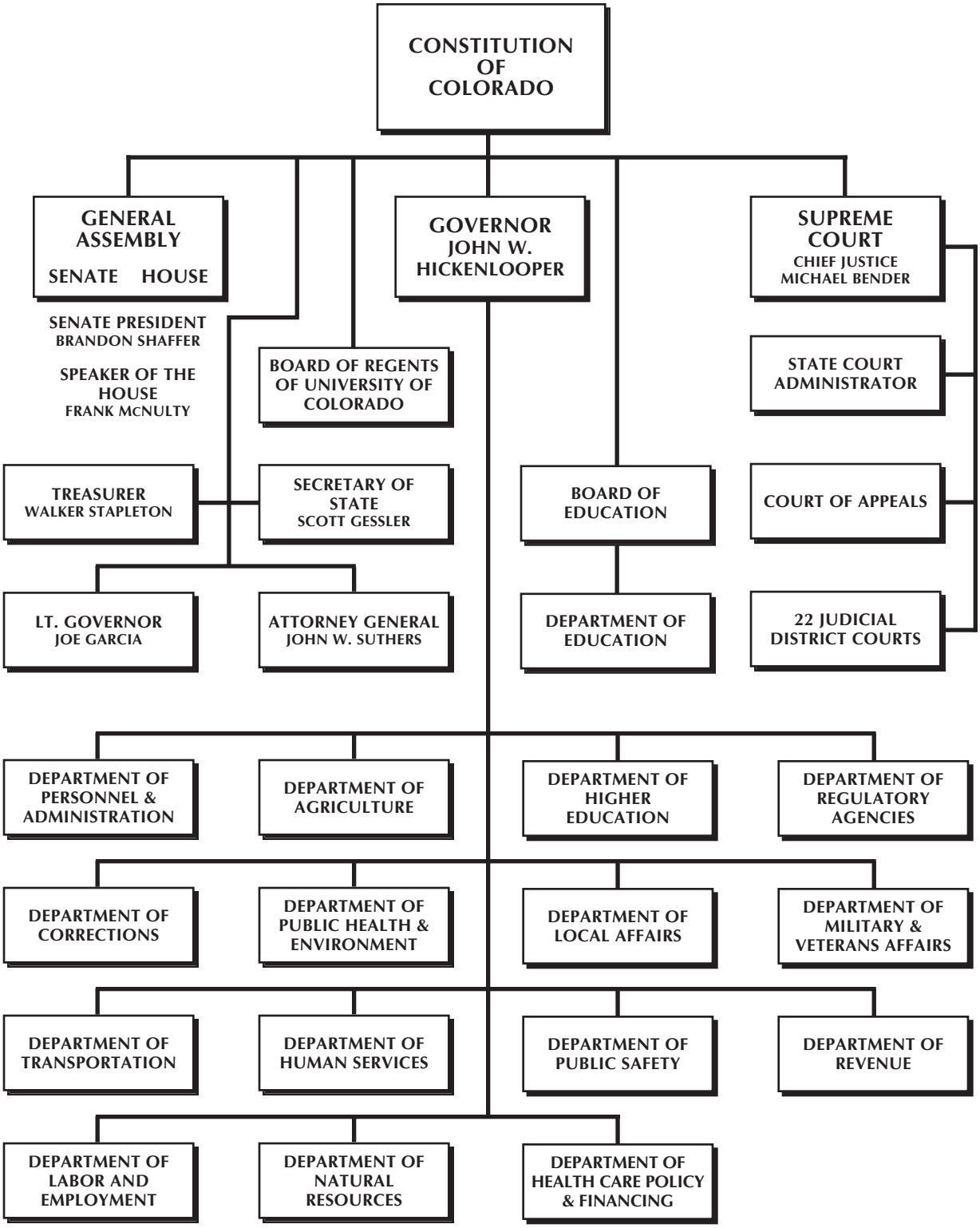
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

PRINCIPAL ORGANIZATIONS AND KEY OFFICIALS



Financial Section

Comprehensive Annual Financial Report

For the Fiscal Year Ended
June 30, 2012

Office of the State Auditor

Dianne E. Ray, CPA
State Auditor

December 14, 2012

Independent Auditor's Report

Members of the Legislative Audit Committee:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (the State) as of and for the fiscal year ended June 30, 2012, which collectively comprise the State's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the State's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units identified in Note 2, which represent 100 percent of the total assets, 100 percent of the net position, and 100 percent of the total revenues of the discretely presented component units. In addition, we did not audit the financial statements of University Physicians, Inc., a blended component unit which represents approximately 3 percent of the assets, 5 percent of the net position, and 9 percent of the total revenues of Higher Education Institutions, a major enterprise fund, and approximately 2 percent of the total assets, 4 percent of the net position, and 6 percent of the total revenues of business-type activities. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts and disclosures included for those discretely presented component units and for University Physicians, Inc., is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, and the University of Northern Colorado Foundation, discretely presented major 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*. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

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In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in the preface to the Notes to the financial statements , the State of Colorado adopted the provisions of 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 of Resources, Deferred Inflows of Resources, and Net Position*; and Statement No. 64 – *Derivative Instruments: Application of Hedge Accounting Termination Provisions - an amendment to GASB Statement No. 53.*

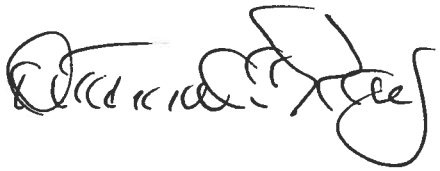
In accordance with *Government Auditing Standards*, we will issue a separate report on our consideration of the State of Colorado's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report, upon its issuance, is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents beginning on page 1, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Management has omitted tuition and fees within the *Schedule of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Net Position – Budgetary Basis, Budget and Actual - Cash Funded* and the *Reconciling Schedule All Budget Fund Types to All GAAP Fund Types* on pages 155 and 158, respectively, for higher education institutions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial

reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The introductory section, supplementary information, and statistical section as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.



MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis is supplementary information required by the Governmental Accounting Standards Board (GASB), and it is intended to provide an easily readable explanation of the information provided in the attached basic financial statements. It is by necessity highly summarized, and in order to gain a thorough understanding of the State's financial condition, the attached financial statements and notes should be reviewed in their entirety.

FINANCIAL HIGHLIGHTS

Government-wide:

Assets of the State's governmental activities exceeded liabilities by $14,179.1 million, an increase of $786.0 million as compared to the prior year amount of $13,393.1 million. Causes of the increase in net position include an increase in cash and restricted cash balances of $564.8 million, the most significant in the General Fund related to increased general-purpose revenue from tax collections. Taxes Receivable, net of refunds payable, also increased by $144.7 million. Investments and restricted investments decreased by $186.2 million from liquidations of financing proceeds for construction activities, offset by additional investment proceeds for public school construction. Capital assets increased by $393.9 million, primarily related to new transportation and public school construction along with construction of the Ralph L. Carr Judicial Complex. The increase also includes infrastructure additions related to prior year errors, offset by $615.9 million in depreciation charges. Assets of the State's business-type activities exceeded liabilities by $6,140.0 million, an increase of $875.3 million as compared to the prior year amount of $5,264.7 million. The overall increase was primarily the result of the following net position changes: an increase of $306.0 million in Higher Education Institutions and an increase of $388.1 million in Other Enterprises (primarily related to the Transportation Enterprise and the merger of the Division of Parks into the Division of Wildlife). In total, net position of the State increased by $1,661.3 million to $20,319.1 million.

Fund Level:

Governmental fund assets exceeded liabilities resulting in total fund balance of $5,292.9 million (prior year $4,842.0 million). In total, governmental fund balances increased by $450.9 million from the prior year due to increases in the General Fund, the Highway Users Tax Fund (HUTF), and Other Governmental Funds, which were partially offset by reductions in the Resource Extraction Fund, the Capital Projects Fund and in the State Education Fund. The General Fund increase of $622.6 million was due to improved general-purpose tax collections in the General Purpose Revenue Fund that allowed for the transfer of $59.0 million to the State Education Fund. The General Purpose Revenue Fund portion of the General Fund is required to maintain a reserve of four percent of General Purpose Revenue Fund appropriations, $281.1 million for Fiscal Year 2011-12. The reserve is required to increase by 0.5 percent each fiscal year after the personal income growth trigger is met, currently projected to occur in 2014 effective for Fiscal Year 2015-16. Thereafter, the reserve is to be maintained at 6.5 percent. The Resource Extraction Fund increased by $36.1 million due to increased cash and receivables related to severance taxes, mineral leasing, and fees. The HUTF increased by $20.0 million with declines in expenditures outpacing declines in revenue. The Capital Projects Fund decreased by $170.6 million due to the spending of proceeds of Certificates of Participation primarily for the Ralph L. Carr Justice Complex. The State Education Fund decreased by $171.0 million due to expending fund balance associated with the $221.4 million prior year General Fund Surplus transfer. The Other Governmental Funds increased by $114.0 million, largely due to activity in the State Lands Permanent Fund.

Enterprise Fund assets exceeded liabilities resulting in total net position of $6,140.0 million (prior year $5,264.7 million), of which, $4,143.7 million (prior year $3,746.4 million) was restricted or invested in capital assets, and the balance of $1,996.3 million (prior year $1,518.3 million) was unrestricted. The total increase of $875.3 million in Enterprise Fund net position was primarily due to an increase of $306.0 million in Higher Education Institutions, and $388.1 million in Other Enterprises primarily from the Transportation Enterprises and the merger of the Division of Parks with the Division of Wildlife.

Debt Issued and Outstanding:

The outstanding governmental activities' notes, bonds, and Certificates of Participation at June 30, 2012, were $1,777.0 million (prior year $1,766.9 million), which is 27.6 percent (prior year 29.3 percent) of financial assets (cash, receivables, and investments) and 9.5 percent (prior year 9.8 percent) of total assets of governmental activities. The governmental activities debt is primarily related to infrastructure, State buildings, and public school buildings. The infrastructure debt is secured by future federal revenues and State highway revenues, State building debt by gaming distributions and judicial fees, and public school buildings debt by School Trust Land revenues. The State's Enterprise Funds have revenue bonds outstanding that total $4,181.9 million (prior year $3,196.2 million). The $985.7 million increase in revenue bonds from the prior year is primarily related to the issuance of $624.8 million in bonds by the Division of Unemployment Insurance, secured by future employer insurance premiums. The majority of the remaining outstanding revenue bonds is related to Higher Education Institutions and is invested in capital assets that generate a future revenue stream to service the related debt.

Revenue and Spending Limits:

The State Constitution indirectly limits the rate of spending increases and directly limits the State's ability to retain excess of the limit must be refunded to the taxpayers unless otherwise approved by the voters. In the November 2005 election, voters passed Referendum C, which allowed the State to retain revenues in excess of the TABOR limit for Fiscal Years 2005-06 through 2009-10. The State did not have revenues in excess of the Referendum C Excess State Revenue Cap for Fiscal Year 2011-12, and although it did exceed the TABOR limit by $1,474.5 million, no refund was required because Referendum C replaced the TABOR limit with the Excess State Revenues Cap as the threshold for refunds. The $0.7 million TABOR Refund Liability shown on the financial statements is the residual amount of a Fiscal Year 2004-05 TABOR refund that was not distributed as of June 30, 2012. (See page 27 for more information on the TABOR requirements and Referendum C.)

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

There are three major parts to the basic financial statements – government-wide statements, fund-level statements, and notes to the financial statements. Certain required supplementary information (in addition to this MD&A), including budget-to-actual comparisons and funding progress for other post-employment benefits is presented following the basic financial statements. Supplementary information, including combining fund statements and schedules, follows the required supplementary information in the Comprehensive Annual Financial Report.

Government-wide Statements

The government-wide statements focus on the government as a whole. These statements are similar to those reported by businesses in the private sector, but they are not consolidated financial statements because certain intra-entity transactions have not been eliminated. Using the economic resources perspective and the accrual basis of accounting, these statements include all assets, liabilities, deferred inflows, and deferred outflows on the *Statement of Net Position* and all expenses and revenues on the *Statement of Activities*. These statements can be viewed as an aggregation of the governmental and proprietary fund-level statements along with certain perspective and accounting-basis adjustments discussed below. Fiduciary activities are excluded from the government-wide statements because those resources are not available to support the State's programs.

The *Statement of Net Position* shows the financial position of the State at the end of the fiscal year. Net position measures the difference between assets and deferred outflows and liabilities and deferred inflows. Restrictions reported in net position indicate that certain assets, net of the related liabilities, can only be used for specified purposes. Increases in total net position from year to year indicate the State is better off financially, while decreases in total net position indicate the State is worse off.

The *Statement of Activities* shows how the financial position has changed since the beginning of the fiscal year. The most significant financial measure of the government's current activities is presented in the line item titled "Change in Net Position" at the bottom of the *Statement of Activities.* The statement is presented in a net program cost format, which shows the cost of programs to the government by offsetting revenues earned by the programs

against expenses of the programs. Due to the large number of programs operated by the State, individual programs are aggregated into functional areas of government.

On the *Statement of Net Position*, columns are used to segregate the primary government, including governmental activities and business-type activities, from the discretely presented component units. On the *Statement of Activities*, both columns and rows are used for this segregation. The following bullets describe the segregation.

- Governmental activities are the normal operations of the primary government that are not presented as business-type activities. Governmental activities include Internal Service Funds and are primarily funded through taxes, intergovernmental revenues, and other nonexchange revenues.
- Business-type activities are primarily funded by charges to external parties for goods and services. These activities are generally reported in Enterprise Funds in the fund-level statements because the activity has revenue-backed debt or because legal requirements or management decisions mandate full cost recovery.
- Discretely presented component units are legally separate entities for which the State is financially accountable. More information on the discretely presented component units can be found in Note 2 on page 69.

Fund-Level Statements

The fund-level statements present additional detail about the State's financial position and activities. However, some fund-level statements present information that is different from the government-wide statements due to the perspective and the basis of accounting used. Funds are balanced sets of accounts tracking activities that are legally defined or are prescribed by generally accepted accounting principles. Funds are presented on the fund-level statements as major or nonmajor based on criteria set by the Governmental Accounting Standards Board (GASB). There are three types of funds operated by the State – governmental, proprietary, and fiduciary. In the fund-level statements, each fund type has a pair of statements that show financial position and activities of the fund; a statement showing cash flows is also presented for the proprietary fund type.

- Governmental Funds – A large number of the State's individual funds and activities fall in this fund type; however, only some are reported as major – the remaining funds are aggregated into the nonmajor column with additional fund detail presented in the Supplementary section of this report. Governmental Funds are presented using the current financial resources perspective, which is essentially a short-term view that excludes capital assets, debt, and other long-term liabilities. The modified accrual basis of accounting is used. Under modified accrual, certain revenues are deferred because they will not be collected within the next year, and certain expenditures are not recognized, even though they apply to the current period, because they will not be paid until later fiscal periods. This presentation focuses on when cash will be received or disbursed, and it is best suited to showing amounts available for appropriation. The governmental fund type includes the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, and Permanent Funds.
- Proprietary Funds – Proprietary fund type accounting is similar to that used by businesses in the private sector. It is used for the State's Enterprise Funds and Internal Service Funds. Enterprise Funds generally sell to external customers while Internal Service Funds generally charge other State agencies for goods or services. These funds are presented under the economic resources measurement focus, which reports all assets and liabilities. Accrual accounting is used, which results in revenues recognized when they are earned and expenses reported when the related liability is incurred. Because this is the same perspective and basis of accounting used on the government-wide statements, Enterprise Fund information flows directly to the business-type activities column on the government-wide statements without adjustment. Internal Service Fund assets and liabilities are reported in the governmental activities on the government-wide *Statement of Net Position* because Internal Service Funds primarily serve governmental funds. The net revenue or net expense of Internal Service Funds is reported as an increase or reduction to program expenses on the government-wide *Statement of Activities.* On the fund-level statements, nonmajor Enterprise Funds are aggregated in a single column, as are all Internal Service Funds.
- Fiduciary Funds – These funds report resources held under trust agreements for other individuals, organizations, or governments. The assets reported are not available to finance the State's programs, and

therefore, these funds are not included in the government-wide statements. The State's fiduciary funds include Pension and Other Employee Benefits Trust Funds, several Private-Purpose Trust Funds, and several Agency Funds. Agency Funds track only assets and liabilities and do not report revenues and expenses on a statement of operations. All Fiduciary Funds are reported using the accrual basis of accounting.

The State has elected to present combining financial statements for its component units. In the report, the component unit financial statements follow the fund-level financial statements discussed above.

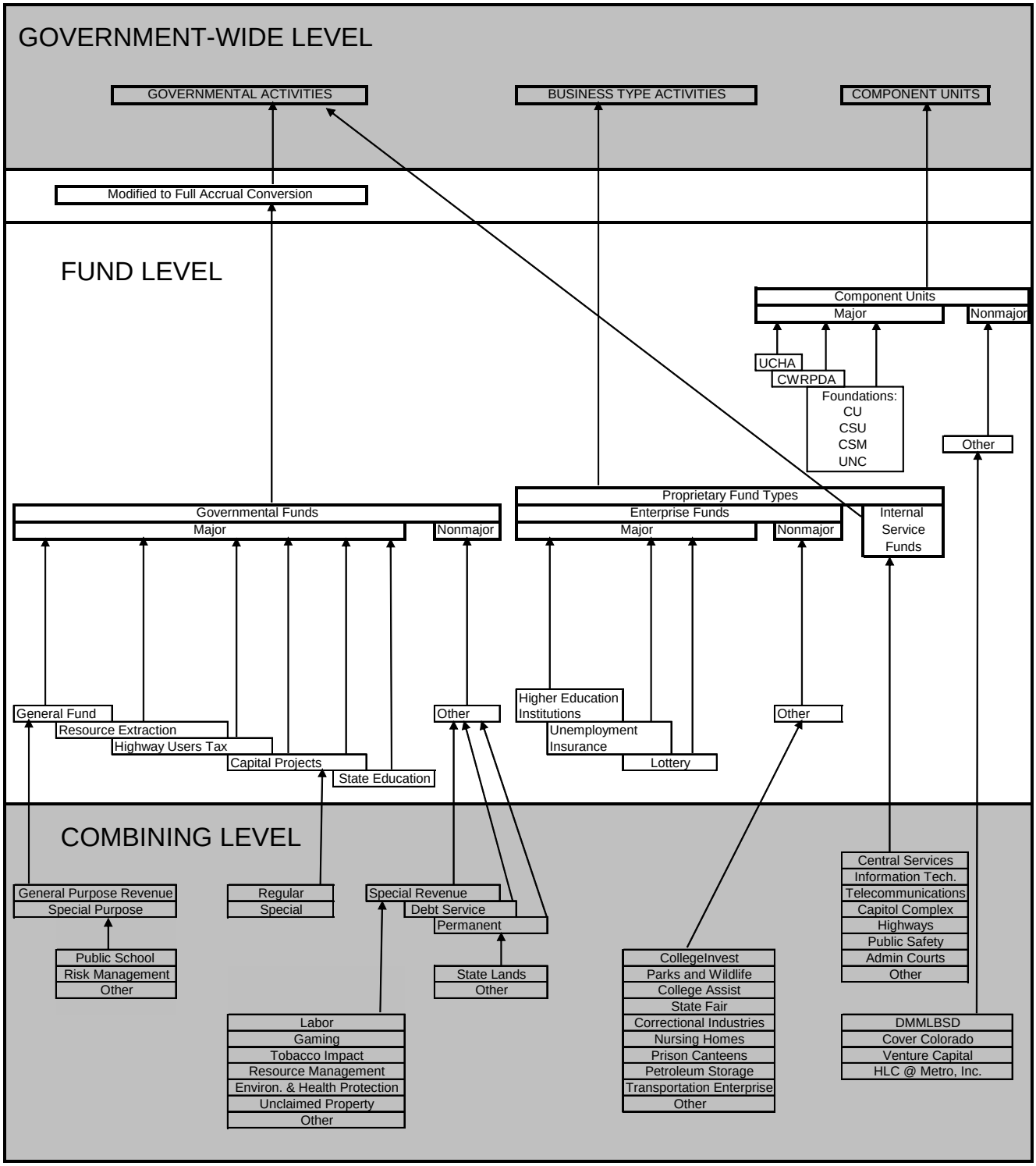
Notes to Basic Financial Statements

The notes to the financial statements are an integral part of the basic financial statements. They explain amounts shown in the financial statements and provide additional information that is essential to fair presentation.

Required Supplementary Information (RSI)

Generally accepted accounting principles require certain supplementary information to be presented in this Management's Discussion and Analysis and following the notes to the financial statements. Required supplementary information differs from the basic financial statements in that the auditor applies certain limited procedures in reviewing the information. In this report, RSI includes budgetary comparison schedules and a schedule of funding progress for other post-employment benefits.

The chart on the following page is a graphic representation of how the State's funds are organized in this report. Fiduciary Funds are not shown in the chart; they occur only in fund-level statements.


GOVERNMENT-WIDE LEVEL
GOVERNMENTAL ACTIVITIES
BUSINESS TYPE ACTIVITIES
COMPONENT UNITS
Modified to Full Accrual Conversion
FUND LEVEL
Component Units
Major
Nonmajor
UCHA
CWRPDA
Foundations:
CU
CSU
CSM
UNC
Other
Proprietary Fund Types
Governmental Funds
Major
Nonmajor
Enterprise Funds
Major
Nonmajor
Internal Service Funds
General Fund
Resource Extraction
Highway Users Tax
Capital Projects
State Education
Other
Higher Education Institutions
Unemployment Insurance
Lottery
Other
COMBINING LEVEL
General Purpose Revenue
Special Purpose
Public School
Risk Management
Other
Regular
Special
Special Revenue
Debt Service
Permanent
State Lands
Other
Labor
Gaming
Tobacco Impact
Resource Management
Environ. & Health Protection
Unclaimed Property
Other
CollegeInvest
Parks and Wildlife
College Assist
State Fair
Correctional Industries
Nursing Homes
Prison Canteens
Petroleum Storage
Transportation Enterprise
Other
Central Services
Information Tech.
Telecommunications
Capitol Complex
Highways
Public Safety
Admin Courts
Other
DMMLBSD
Cover Colorado
Venture Capital
HLC @ Metro, Inc.

OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The following table was derived from the current and prior year government-wide *Statement of Net Position*.

(Amounts in Thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Noncapital Assets	$ 7,226,747	$ 6,874,659	$ 5,591,121	$ 4,588,450	$ 12,817,868	$11,463,109
Capital Assets	11,506,120	11,112,240	6,269,812	5,600,890	17,775,932	16,713,130
Total Assets	18,732,867	17,986,899	11,860,933	10,189,340	30,593,800	28,176,239
Deferred Outflow of Resources	-	-	5,005	-	5,005	-
Current Liabilities	1,941,714	1,965,976	1,305,517	1,362,845	3,247,231	3,328,821
Noncurrent Liabilities	2,612,089	2,627,815	4,420,423	3,559,806	7,032,512	6,187,621
Total Liabilities	4,553,803	4,593,791	5,725,940	4,922,651	10,279,743	9,516,442
Deferred Inflow of Resources	-	-	-	2,006	-	2,006
Net Investment in Capital Assets	10,107,432	9,836,378	3,386,411	2,990,094	13,493,843	12,826,472
Restricted	2,582,636	2,706,388	757,330	756,305	3,339,966	3,462,693
Unrestricted	1,488,996	850,342	1,996,257	1,518,284	3,485,253	2,368,626
Total Net Position	$14,179,064	$13,393,108	$ 6,139,998	$ 5,264,683	$ 20,319,062	$18,657,791

The amount of total net position is one measure of the health of the State's finances, and the State reports significant positive balances in all categories of net position. However, this measure must be used with care because large portions of the balances related to capital assets or restricted assets may be unavailable to meet the day-to-day payments of the State.

Capital assets, net of related debt, account for $13,493.8 million or 66.4 percent of the State's total net position, which represents an increase of $667.4 million from the prior year; capital assets increased in both governmental activities and in the business-type activities. The increase of $271.1 million in governmental capital assets is attributable to transportation projects, public school construction, and the Ralph L. Carr Justice Complex. In addition, prior period adjustments were recorded to correct errors in the Department of Transportation accounts which further increased capital assets, while the capital assets of the Division of Parks were moved to business-type activities with the merger of the Division of Parks and the Division of Wildlife in Fiscal Year 2011-12. Depreciation charges of $615.9 million for bridge and roadway infrastructure would have more than offset increases related to new construction activity had there not been the addition of infrastructure assets of $564.3 million related to the Department of Transportation's error correction. The current year increase in Net Investment in Capital Assets of $396.3 million in business-type activities, primarily in Higher Education Institutions, indicates that capital asset purchases from current resources and borrowing combined with paying down capital related debt exceeded the reduction in carrying value of capital assets caused by recognizing depreciation of those capital assets. It should be noted that the value of the capital assets is not available to meet related debt service requirements, which must be paid from current receipts or available liquid assets.

Assets restricted by the State Constitution or external parties account for another $3,340.0 million or 16.4 percent of net position, which represents an decrease of $122.7 million over the prior year. In general, these restrictions dictate how the related assets must be used by the State, and therefore, the amount may not be available for the general use of the State's programs. The constitutionally mandated State Education Fund fund balance, the Highway Users Tax Fund fund balance, and resources pledged to debt service are examples of restrictions on the State's net position. Governmental activities Restricted Net Position decreased by $123.8 million while business-type activities increased by $1.0 million.

The Unrestricted Net Position of $3,485.3 million represents 17.2 percent of total net position and is the amount by which total assets and deferred outflows exceed total liabilities and deferred inflows after all restrictions and capital asset exclusions are considered. This represents an increase of $1,116.6 million from the prior fiscal year. The governmental activities unrestricted net position increased by $638.6 million and business-type activities increased by $478.0 million. The largest portion of unrestricted net position is reported in Special Revenue Funds; however, legislative action is generally required to make the Special Revenue Fund resources available for State programs other than the program for which the revenue was collected.

Another important measure of the State's financial health is the change in net position from the prior year. The following condensed statement of activities shows, without regard to prior period adjustments, that the governmental activities, expenses and transfers-out were less than revenues and transfers-in resulting in net position increasing by $451.0 million. Program revenue of the governmental activities decreased by $240.6 million (2.8 percent) related to decreasing grants offset somewhat by increasing charges for services, along with increases in general-purpose revenues of $659.8 million (7.7 percent) primarily due to increased tax collections and accruals of taxes receivable of $130.4 million. Expenses decreased by $134.0 million (0.8 percent) from the prior year primarily due to the decline in American Recovery and Reinvestment Act (ARRA) monies along with the restoration of the General Fund Statutory Reserve from 2.3 to 4.0 percent. The following table was derived from the current and prior year government-wide *Statement of Activities*.

(Amounts in Thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
Programs/Functions	2012	2011	2012	2011	2012	2011
Program Revenues:						
Charges for Services	$ 1,785,794	$ 1,632,567	$ 5,083,700	$ 4,808,159	$ 6,869,494	$ 6,440,726
Operating Grants and Contributions	5,884,031	6,218,836	3,165,718	3,689,492	9,049,749	9,908,328
Capital Grants and Contributions	600,300	659,288	132,067	25,432	732,367	684,720
General Revenues:						
Taxes	8,186,128	7,576,943	-	-	8,186,128	7,576,943
Restricted Taxes	965,784	928,260	-	-	965,784	928,260
Unrestricted Investment Earnings	15,015	6,523	-	-	15,015	6,523
Other General Revenues	96,213	91,608	-	-	96,213	91,608
Total Revenues	17,533,265	17,114,025	8,381,485	8,523,083	25,914,750	25,637,108
Expenses:						
General Government	224,382	192,579	-	-	224,382	192,579
Business, Community, and Consumer Affairs	600,068	667,929	-	-	600,068	667,929
Education	5,205,123	5,432,143	-	-	5,205,123	5,432,143
Health and Rehabilitation	703,684	696,539	-	-	703,684	696,539
Justice	1,555,294	1,538,363	-	-	1,555,294	1,538,363
Natural Resources	93,900	149,878	-	-	93,900	149,878
Social Assistance	6,746,574	6,397,426	-	-	6,746,574	6,397,426
Transportation	1,777,488	1,974,009	-	-	1,777,488	1,974,009
Interest on Debt	40,935	32,487	-	-	40,935	32,487
Higher Education Institutions	-	-	5,068,481	4,755,385	5,068,481	4,755,385
Unemployment Insurance	-	-	1,571,321	2,141,728	1,571,321	2,141,728
Lottery	-	-	495,847	470,480	495,847	470,480
Parks and Wildlife	-	-	160,933	108,425	160,933	108,425
College Assist	-	-	403,023	402,648	403,023	402,648
Other Business-Type Activities	-	-	196,542	191,123	196,542	191,123
Total Expenses	16,947,448	17,081,353	7,896,147	8,069,789	24,843,595	25,151,142
Excess (Deficiency) Before Contributions, Transfers, and Other Items	585,817	32,672	485,338	453,294	1,071,155	485,966
Contributions, Transfers, and Other Items:						
Transfers (Out) In	(135,407)	(110,266)	135,407	110,266	-	-
Permanent Fund Additions	595	460	-	-	595	460
Special Item	-	-	-	1,493	-	1,493
Total Contributions, Transfers, and Other Items	(134,812)	(109,806)	135,407	111,759	595	1,953
Total Changes in Net Position	451,005	(77,134)	620,745	565,053	1,071,750	487,919
Net Position - Beginning	13,393,108	13,455,272	5,264,683	4,746,480	18,657,791	18,201,752
Prior Period Adjustment	334,951	14,970	254,570	(46,850)	589,521	(31,880)
Net Position - Ending	$14,179,064	$ 13,393,108	$ 6,139,998	$ 5,264,683	$20,319,062	$18,657,791

Business-type activities' revenues and net transfers-in in the preceding table exceeded expenses by $620.7 million resulting in an increase in net position. From the prior year to the current year, program revenue of the business-type activities decreased by $141.6 million (1.7 percent) and expenses decreased by $173.6 million. Operating Grants and Contributions declined by $523.8 million primarily in Higher Education Institutions and Unemployment Insurance with about half of the reduction related to reduced ARRA funding. The decrease in Operating grants and Contributions was partially offset by $275.5 million in increased Charges for Services, primarily in Higher Education Institutions. The decrease in expenses is primarily attributable to a 26.8 percent decrease in Unemployment Insurance benefits paid, that more than offset increases in all of the other business-type activities, including the largest increase in the Higher Education Institutions.

TABOR Revenue, Debt, and Tax-Increase Limits

Background and Current Condition

Fiscal Year 2011-12 is the nineteenth year of State operations under Article X, Section 20 of the State Constitution revenue limitations, which is also known as TABOR. With certain exceptions, the rate of growth of State revenues is limited to the combination of the percentage change in the State's population and inflation based on the Denver-Boulder CPI-Urban index. The exceptions include revenues from federal funds, gifts, property sales, refunds, damage recoveries, transfers, voter-approved revenue changes, and qualified enterprise fund revenues.

Revenues collected in excess of the limitation must be returned to the citizens unless a vote at the annual election in November allows the State to retain the surplus. In November 2005 voters approved a measure, commonly known as Referendum C, which was referred to the ballot by the Legislature. Referendum C authorized the State to retain all revenues in excess of the TABOR limit for the five-year period from Fiscal Year 2005-06 through Fiscal Year 2009-10. Referendum C had additional provisions and effects that are discussed below.

TABOR also limits the General Assembly's ability to raise taxes, to borrow money, and to increase spending limits. With the exception of a declared emergency, taxes can only be raised by a vote of the people at the annual election. Multiple year borrowings can only be undertaken after approval by a similar vote.

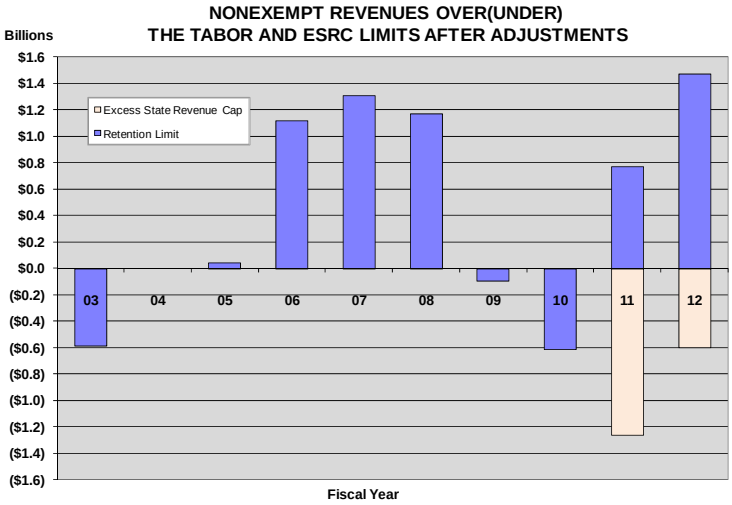
The TABOR limits are calculated and applied at the statewide level without regard to fund type; however, the TABOR refunds have historically been paid from the General Fund. Therefore, the TABOR revenue, expenditure, debt, and tax-increase limitations have historically been significant factors in the changing fiscal status of the State's General Fund. The original decision to pay TABOR refunds out of the General Fund continues to be important under Referendum C because revenues in excess of the TABOR limit that are recorded by cash funds remain in those funds (barring Legislative action) but are required to be budgeted and expended from the General Fund Exempt Account created in the General Fund by Referendum C.

In years when Referendum C was not in effect, the State's ability to retain revenues was also affected by a requirement in TABOR commonly referred to as the ratchet down effect. The ratchet down occurs because each year's revenue retention limit is calculated based on the lesser of the prior year's revenues or the prior year's limit. When revenues are below the limit, it results in a permanent loss of the State's ability to retain current and future revenues collected. Referendum C effectively suspended the ratchet down effect during the five-year refund hiatus by authorizing the State to retain and spend any amount in excess of the TABOR limit.

In the first three years of operations under TABOR, the State did not exceed the revenue limitation. In Fiscal Years 1996-97 through 2000-01, State revenues exceeded the TABOR limitation by $139.0 million, $563.2 million, $679.6 million, $941.1 million, and $927.2 million, respectively. The economic downturn in Fiscal Years 2001-02 and 2002-03 and adjustments for inaccurate population estimates applied in Fiscal Year 2003-04 precluded TABOR refunds in those years. The State was required to refund $41.1 million in Fiscal Year 2004-05. At the end of Fiscal Year 2011-12, these amounts totaled to required refunds of $3,291.2 million since TABOR's inception. At June 30 of each applicable fiscal year, the State recorded a liability on the General Fund Balance Sheet, and the amounts were refunded in subsequent years except for the $0.7 million amount currently shown in the financial statements.

After the Referendum C five-year excess revenue retention period that encompassed Fiscal Year 2005-06 through Fiscal Year 2009-10, the State is subject to an Excess State Revenue Cap (ESRC) starting in Fiscal Year 2010-11. Calculation of the TABOR retention limit continues to apply, but the new ESRC replaces it as the limit that triggers taxpayer refunds. The basis for the ESRC is the highest adjusted TABOR revenue during the five-year excess revenue retention period; the highest adjusted TABOR revenue occurred in Fiscal Year 2007-08, and the ratchet down provision does not apply to the ESRC. For Fiscal Year 2010-12, unaudited State revenues subject to TABOR were $10,273.2 million, which was $597.8 million under the ESRC, and $1,474.5 million over the retention limit. Absent Referendum C, the State would have been required to refund the amount exceeding the retention limit.

During Fiscal Year 2011-12, the Division of Parks and the Division of Wildlife merged into a new Division of Parks and Wildlife. The former Division of Wildlife was a qualified TABOR enterprise, but the former Division of Parks was a nonexempt TABOR activity. As required by TABOR, the State Controller makes the qualification of new enterprises neutral in the excess revenue calculation by removing the newly qualified enterprise's prior year nonexempt revenues from the TABOR base before adjusting for allowable growth. In Fiscal Year 2011-12, the TABOR limit was decreased by $30.8 million related to the enterprise qualification.



Referendum C

Referendum C, approved by the voters in the November 2005 election, contained the following provisions:

- The State shall be authorized to retain and spend all revenues in excess of the limit on fiscal year spending after July 1, 2005, and before July 1, 2010 (five fiscal years). The authorization constitutes a voter approved revenue change.
- After July 1, 2010, the limit on fiscal year spending is effectively raised to the highest population and inflation adjusted nonexempt revenue amount in the period from July 1, 2005, and before July 1, 2010. This provision disables the ratchet down provision during the five-year period.
- A General Fund Exempt Account is created within the General Fund to consist of the retained revenues for each fiscal year. The Legislature shall appropriate the moneys in the account for health care, education (including related capital projects), firefighter and police pension funding, and strategic transportation projects. Spending from the General Fund Exempt Account is limited to five percent of personal income, with certain adjustments.
- The Director of Research of the Legislative Council shall report the amount of revenues retained with a description of how the retained revenues were expended.
- The State retained $3,593.6 million during the five-year refund time-out authorized by Referendum C, and $2,244.5 million from Fiscal Year 2010-11 through 2011-12 due to the increasing ESRC as compared to TABOR limit, for a total of $5,838.1 million of retained Referendum C revenue.

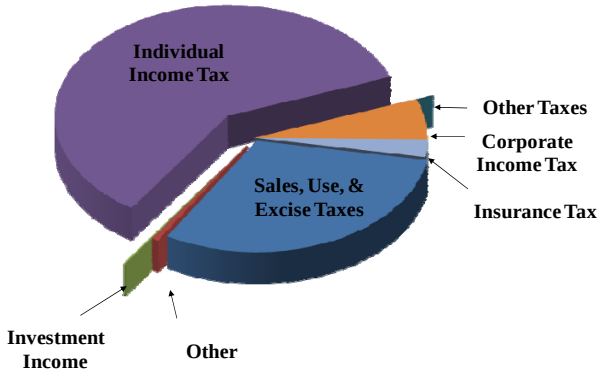
The amount of revenues in excess of the limit cannot be known for certain until the completion of the TABOR audit, which is generally not available until up to six months after fiscal year-end. Currently, due to the sluggish economic recovery, the State's revenues are not expected to exceed the ESRC cap during Fiscal Year 2011-12. Neither the Legislative Council nor the Governor's economic forecast projects nonexempt revenue in excess of the ESRC through Fiscal Year 2014-15.

INDIVIDUAL FUND ANALYSIS

General Fund

The General Fund is the focal point in determining the State's ability to maintain or improve its financial position. The General Fund includes all funds that do not have sufficient original source revenue streams to qualify as special revenue funds. As a result, the Public School Fund, Risk Management, and Other Special Purpose Funds reside in the General Fund. These funds are referred to as Special Purpose General Funds, while the General Purpose Revenue Fund comprises general activities of the State. Revenues of the General Purpose Revenue Fund consist of two broad categories - general-purpose revenues and augmenting revenues. General-purpose revenues are taxes, fines, and other similar sources that are collected without regard to how they will be spent. Augmenting revenues include federal funds, transfers-in, fees and charges, or specific user taxes. Augmenting revenues are usually limited as to how they can be spent. Even though significant federal grant revenues are accounted for in the General Purpose Revenue Fund, they have little impact on fund balance because most federal revenues are earned on a reimbursement basis and are closely matched with federal expenditures.

GENERAL-PURPOSE REVENUES BY SOURCE



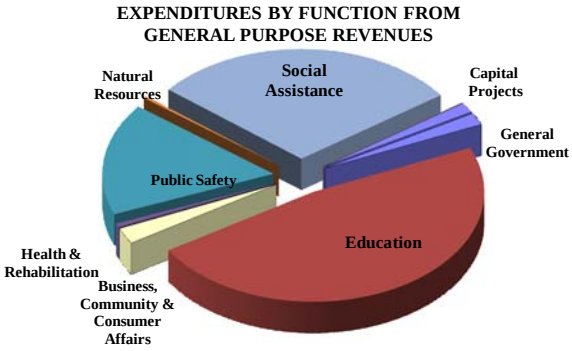
The ending total fund balance of the General Fund, as measured by generally accepted accounting principles (GAAP), was $1,225.4 million, $681.1 million of which was attributable to the General Purpose Revenue Fund, including nonspendable, restricted, committed, assigned, and unassigned amounts. The General Purpose Revenue Fund increased by $648.7 million from the prior year. In Fiscal Year 2011-12, the State was able to fund the General Fund Statutory Reserve of $281.1 million on both a budget basis and on a GAAP basis. After the required reserve, the General Purpose Revenue Fund Unassigned Fund Balance was $359.4 million, an increase of $380.9 million as compared to the prior year. On both the budget basis and the GAAP basis, the General Purpose Revenue Fund received augmenting transfers of $142.1 million in Fiscal Year 2011-12 ($158.1 million Fiscal Year 2010-11) to address the State's budget needs. In Fiscal Year 2011-12 the augmenting transfers were at the General Assembly's discretion rather than to prevent a constitutionally prohibited General Purpose Revenue Fund deficit as was required in recent years. In an improving fiscal environment these transfers have provided additional resources to support current and subsequent years' General Purpose Revenue Fund appropriations. The General Purpose Revenue Fund's $557.6 million year-end unrestricted cash balance increased by $384.0 million from the prior year primarily due to improving tax collections.

General-purpose revenues for Fiscal Years 2011-12 and 2010-11 were $7,736.0 million (see page 161) and $7,085.8 million, respectively – an increase of $650.2 million or 9.2 percent. Individual income tax revenue increased by $479.4 million or 11.5 percent. The major categories of individual income tax, that contributed to the increase, were estimated payments (up 18.9 percent), withholding payments (up 8.2 percent), and refunds (down 9.8 percent). An 8.0 percent decrease in cash with income tax returns offset the increases. The significant percentage increase in estimated tax payments is normally associated with improving self-employment income and taxpayers' investment earnings. The increase in withholding reflects modest job growth and some wage inflation. Corporate income tax receipts increased by $91.7 million or 25.1 percent reflecting strong corporate profits in recent years. Sales, use, and excise taxes increased by $64.7 million or 2.8 percent, which is slightly below the projected 4.3 projected increase in personal income in 2012.

On the budgetary basis, total expenditures and transfers-out (excluding transfers not appropriated by department) funded from general-purpose revenues during Fiscal Years 2011-12 and 2010-11 were $7,139.2 million (see page 161) and $6,921.6 million, respectively. For Fiscal Year 2011-12, the total annual increase in general-funded appropriations was limited to five percent of personal income with certain adjustments. The primary adjustments

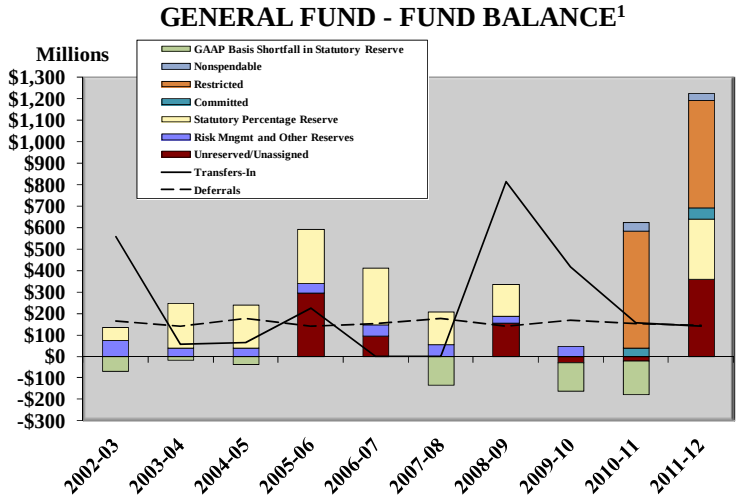
are for changes in federal mandates, lawsuits against the State, and most transfers not appropriated by department. The limit is controlled through the legislative budget process.

The Special Purpose portion of the General Fund fund balance totaled $544.3 million in Fiscal Year 2011-12. This comprises Risk Management activities, the Public School Fund and Other Special Purpose Funds.



With expenditures measured using generally accepted accounting principles, the Departments of Education, Health Care Policy and Financing, Higher Education, and Human Services accounted for approximately 80.6 percent of all Fiscal Year 2011-12 general-funded expenditures, which is a decrease of 2.5 percent from the prior year. The Department of Health Care Policy and Financing's general-funded expenditures increased $417.8 million (33.0 percent). The percentage use of general-funded resources by the Department of Health Care Policy and Financing is the result of the phase-out of the enhanced federal matching funds under the American Recovery and Reinvestment Act of 2009 moneys. The Departments of Education, Higher Education, and Corrections general-funded expenditures decreased by $129.5 million (4.4 percent), $81.1 million (11.5 percent), and $10.2 million (1.6 percent), respectively. The percentage reductions of general-funded resources by the Departments of Education and Higher Education were offset by increases in cash sources, including the use of State Education Fund reserves from the prior year general fund surplus transfer, along with tuition increases. The decrease in the Department of Corrections was primarily related to reductions in the use of private prisons to house inmates.

As required by Senate Bills 03-196 and 03-197, the State converted to cash basis accounting for certain expenditures in Fiscal Year 2002-03 and subsequent years. House Bill 09-1367 also deferred certain Office of Information Technology (OIT) expenditures into the subsequent year. These changes result in an ongoing difference between the GAAP fund balance and budgetary basis fund balance of the General Fund. During Fiscal Year 2011-12, the State met the statutory required reserve on both a budgetary and GAAP basis. The statutorily required process of deferring expenditures moved $85.5 million of payroll, $138.1 million of Medicaid, and $1.2 million of OIT expenditures into Fiscal Year 2012-13. Revenues related to the deferral of the Medicaid expenditures were also deferred in the amount of $80.6 million. In total, the effect was to increase General Fund budgetary fund balance by $144.2 million, which was $8.9 million less than the effect of deferring Fiscal Year 2010-11 expenditures into Fiscal Year 2011-12. Although Medicaid expenditures and caseloads continue to increase, the Medicaid related deferral declined due to increased drug rebate credits that offset Medicaid expenditures.



The chart shows the changes in the major classifications of fund balance in the General Fund on the basis of generally accepted accounting principles (GAAP). Statutes in effect for Fiscal Year 2011-12 require a four percent fund balance reserve of $281.1 million. Statutory compliance was achieved on both a budgetary basis and GAAP basis. On a budgetary basis there were deferrals of $144.2 million of payroll, Medicaid, and other costs into Fiscal Year 2012-13. The deferral of payroll and Medicaid costs has been in place since Fiscal Year 2002-03. Additionally, Fiscal Year 2011-12 fund balance includes augmenting transfers-in from cash funds of $142.1 million. The deferrals and transfers-in

[1] Beginning in Fiscal year 2010-11, the implementation of GASB Statement No. 54 modified the required fund balance classifications. As a result, Risk Management and other Special Purpose Funds became part of General Fund fund balance. The General Purpose Revenue portion of the General Fund primarily comprises the Statutory Reserve and Unassigned balances, and the Special Purpose Revenue portion of the General Fund the remaining balances.

have prevented shortfalls in the budget basis statutory reserve in each year except Fiscal Years 2005-06, 2006-07, 2008-09, and 2011-12 when adequate resources were available for a positive budgetary reserve without the deferral. In Fiscal Year 2011-12 the statutorily required reserve was restored to four percent from the previously reduced level of two and three-tenths percent of appropriations.

Resource Extraction Fund

The Resource Extraction Fund fund balance increased by $36.1 million from the prior year. Unrestricted cash and net tax receivables from severance taxes, mineral leasing, and fees associated with regulation of mining activities increased by $38.8 million and $24.2 million, respectively. Expenditures include distributions to local governments, regulatory costs, and construction loans made to local governments and special districts to enhance the use of water resources of the State. A significant portion, $397.6 million, of the fund's fund balance of $904.6 million comprises long-term loans receivables related to the financing of local government water projects by the Water Projects Fund. The balance of the loans receivable decreased by $29.6 million as compared to the prior year.

Highway Users Tax Fund

The Highway Users Tax Fund (HUTF) fund balance increased by $20.0 million (77.8 percent) from the prior year largely due to decreased federal revenue, along with greater reductions in expenditures. Legislation in response to the economic downturn has permanently eliminated General Purpose Revenue Fund Surplus diversions to HUTF and also terminated the diversion of sales and use tax from the General Fund to the Highway Fund until at least Fiscal Year 2018-19.

The HUTF shows a fund balance of $1,223.0 million. This amount includes $1,050.3 million in encumbrances for multi-year construction projects. The majority of the fund balance, $1,176.3 million, is constitutionally restricted for highway construction and maintenance.

Capital Projects Fund

The Capital Projects Fund fund balance decreased by $170.6 million (77.7 percent) from the prior fiscal year primarily due to significant spending of Certificates of Participation proceeds to construct the Ralph L. Carr Justice Complex and the Colorado History Center. Fund expenditures of $213.1 million were primarily related to projects appropriated in previous years. Capital outlay expenditures were consistent with prior year levels with the continued construction of the Ralph L. Carr Justice Complex and the Colorado History Center, as compared to construction activity in Fiscal Year 2010-11. The Capital Projects Fund reported fund balance restrictions of $23.8 million, or 48.9 percent of total fund balance, related to certificates of participation and HUTF funding.

State Education Fund

The State Education Fund fund balance decreased by $171.0 million (46.7 percent) during Fiscal Year 2011-12 primarily related to increased distributions to school districts. Except for investment income, revenues of the fund are fixed as a percentage of taxpayer tax liability, and the fund's portion of those receipts increased in Fiscal Year 2011-12 by $37.0 million from the prior year. Expenditures of the fund are limited by a constitutional amendment to certain education programs and to meeting growth requirements in other education programs. Along with tax receipts, transfers-in from the General Purpose Revenue Fund of $221.4 million in the prior year supported Fiscal Year 2011-12 expenditures. Expenditures of the fund were $645.8 million and $416.0 million in Fiscal Year 2011-12 and 2010-11, respectively. Additionally, transfers-in of $59.0 million from the General Purpose Revenue Fund in Fiscal Year 2011-12 will support Fiscal Year 2012-13 expenditures.

Higher Education Institutions

The net position of the Higher Education Institutions increased by $306.0 million (6.5 percent). The fund has a wide variety of funding sources to which expenses are not specifically identifiable; therefore, it is not possible to cite the source of the net asset increase. However, it can be noted that tuition and fees of the institutions increased by $141.7 million, sales of goods and services increased by $15.4 million, federal revenues decreased by $12.4 million, and Other Operating revenues increased by $10.5 million. In addition, investment income (including an increase in

fair value of investments) was $60.3 million. Overall, revenues increased by 1.5 percent and expenses increased by 6.2 percent The State made capital contributions of $134.3 million and $86.8 million in Fiscal Years 2011-12 and 2010-11, respectively, that were funded by the Capital Projects Fund and transferred $192.8 million ($185.6 million in Fiscal Year 2010-11) to Higher Education Institutions primarily from the General Fund for student financial aid and vocational training

Unemployment Insurance

The net position of the Unemployment Insurance Fund (UI) was $64.4 million. This represents an increase in net position of $182.3 million and a return to positive net position. Unemployment benefits paid decreased by $572.0 million, or 26.8 percent, after decreasing $364.9 million in the prior year. The reduced benefits paid were caused by a reduction of $423.0 million in federal grants – including ARRA funds that were originally provided to extend the duration of unemployment benefits. Unemployment insurance premiums collected increased by $46.1 million over the prior year. Colorado statutes require management to adjust unemployment insurance premium tax rates when the fund's cash balance exceeds or is below established thresholds. Statutes were amended in the 2012 special legislative session allowing UI to issue bonds, through the Colorado Housing and Finance Authority, to stabilize insurance premium taxes, which will be funded by special assessments on employers. Bonds were issued as represented by the $634.0 million of the fund's liabilities. The prior year liability to the federal government for borrowing of $302.5 million to support the State's share of unemployment benefit payments was liquidated in Fiscal Year 2011-12. The fund's cash balance was $523.0 million, as compared to prior year borrowing from the General Purpose Revenue Fund to cover $1.7 million of expenses and to avoid a cash deficit.

State Lottery

The Lottery produced operating income of $122.2 million ($113.3 million in Fiscal Year 2010-11) on sales of $559.3 million ($526.3 million in Fiscal Year 2010-11). The change represents a 7.9 percent increase in operating income. The Lottery distributed $57.1 million ($56.0 million in Fiscal Year 2010-11) to the Great Outdoors Colorado program, a related organization, and transferred $66.7 million ($57.9 million in Fiscal Year 2010-11) to other State funds, of which, $12.3 million was used to fund operations of the State's Division of Parks and Recreation and $53.9 million was expended to local governments through the Conservation Trust Fund. Because of the requirement to distribute most of its income, the Lottery's net position is minimal and changes nominally from year to year.

ANALYSIS OF BUDGET VARIANCES

The following analysis is based on the General Fund Surplus Schedule included in Required Supplementary Information on page 161. That schedule isolates general-purpose revenues and expenditures funded from those revenues, and it is therefore the best source for identifying general-funded budget variances.

Differences Between Original and Final Budgets

The following list shows departments that had net changes in general-funded budgets greater than $10.0 million.

Department of Health Care Policy and Financing – The department's original budget exceeded the final budget by $80.1 million. The primary reasons for the decrease include:

- $101.0 million decrease due to additional transfers in from cash sources including transfers from the Health Care Expansion Fund, the Hospital Provider Fee Cash fund, the Supplemental Old Age Pension Fund, and the Tobacco Tax Fund,
- $42.1 million increase related to added caseloads and per-capita charges,
- $18.3 million decrease due to annual supplemental appropriates related to budget reduction items.

Differences Between Final Budget and Actual Expenditures

Overexpenditures for all funds totaled $2.6 million for Fiscal Year 2011-12 including deficit fund balances that are considered overexpenditures. General-funded overexpenditures are discussed in detail in Note 8A on page 82 at the individual line item appropriation level. In total, State departments reported general-funded appropriations

reversions of $11.3 million; the reversion would have been $17.4 million if not for a $6.1 million negative reversion related to the Old Age Pension program at the Department of Revenue. The Department of Revenue negative reversion is not considered an overexpenditure because the Old Age Pension program is continuously appropriated in statute and the negative reversion is shown primarily to inform the General Assembly of the amount of Old Age Pension expenditures in excess of the estimate. In addition, departments reverted $10.4 million of revenue earned in excess of the amount that was needed to support specific cash-funded appropriations in the General Fund. The final budget is presented without reduction for restrictions in order to show the total reversion of appropriated budget. The following list shows those departments that had reversions of at least $1.0 million.

- Department of Health Care Policy and Financing – The department had reversions of $4.0 million (0.2 percent) primarily caused by lower than expected personal services costs because of difficulties hiring qualified applicants in the drug and alcohol treatment and sex offender treatment programs. The number of Medicaid clients served fell short of projections which reduced the program expenses, reduced the staffing requirements, and resulted in lower than expected indirect costs.
- Department of Human Services – The department reverted $8.4 million (1.4 percent) comprising:
  - $6.4 million resulted from the counties implementing practices which resulted in fewer out-of-home child care placements, needing lower Temporary Aid to Needy Families reserves to transfer for other child welfare expenditures, and due to counties spending less overall on human services due to improvements in the general economy.
  - $0.7 million related to the Social Security Administration (SSA) passing on a 3.6 percent Cost of Living Adjustment (COLA) to the State in Fiscal Year 2011-12. The State did not pass the COLA on to the recipients until Fiscal Year 2012-13, reducing the amount of the State General Fund needed in Fiscal Year 2011-12.
  - $0.6 million from reduced pricing negotiated in the latest contract with the Electronic Benefits Transfer vendor. The number of cases has stabilized which decreased the number of new accounts and transactions and allowed the pricing reduction.
  - $0.3 million from the receipt of audit fees from the Community Centered Boards (CCBs) for their share of external audit costs. In Fiscal Year 2011-12, the CCBs were allowed to contract directly with the auditor of their choice which resulted in the elimination of the related departmental audit expenditures. The change provided one-time cash earnings that offset other General Purpose Revenue Fund expenditures in the program.
- Judicial Branch – The Judicial Branch reverted $1.8 million (0.5 percent) including:
  - $0.7 million in the Office of the Child's Representative for court appointed counsel, and
  - $0.6 in the Public Defender's Office for leased space and mandated costs.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

The State's investment in capital assets at June 30, 2012, was $17.8 billion ($16.7 billion in Fiscal Year 2010-11, $17.3 billion after restatement primarily related to infrastructure at the Department of Transportation). Included in this amount were $14.9 billion of depreciable capital assets after reduction for $7.2 billion of accumulated depreciation. Also included was $2.9 billion of land, construction in progress, and nondepreciable infrastructure and other assets. The State added $1,593.9 million and $1,440.4 million of capital assets in Fiscal Year 2011-12 and 2010-11, respectively. Of the Fiscal Year 2011-12 additions, $786.2 million was recorded by governmental funds and $807.7 million was recorded by business-type activities. General-purpose revenues funded $53.8 million of capital and controlled maintenance expenditures during Fiscal Year 2011-12 and the balance of capital asset additions was funded by federal funds, cash funds, or borrowing. The table below provides information on the State's capital assets by asset type for both governmental and business-type activities.

The State's capital assets at June 30, 2012 and 2011, were (see Note 17 for additional detail):

(Amounts in Millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	Restated 2011	2012	Restated 2011	2012	Restated 2011
Capital Assets Not Being Depreciated						
Land and Land Improvements	$ 85	$ 61	$ 500	$ 477	$ 585	$ 538
Collections	9	9	20	19	29	28
Construction in Progress	911	798	497	550	1,408	1,348
Infrastructure	898	881	3	1	901	882
Total Capital Assets Not Being Depreciated	1,903	1,749	1,020	1,047	2,923	2,796
Capital Assets Being Depreciated						
Buildings and Related Improvements	2,070	1,797	7,117	6,493	9,187	8,290
Software	236	210	156	109	392	319
Vehicles and Equipment	679	636	921	863	1,600	1,499
Library Books, Collections, and Other Capital Assets	53	37	512	496	565	533
Infrastructure	10,165	9,913	99	71	10,264	9,984
Total Capital Assets Being Depreciated	13,203	12,593	8,805	8,032	22,008	20,625
Accumulated Depreciation	(3,600)	(2,874)	(3,555)	(3,264)	(7,155)	(6,138)
Total	$ 11,506	$ 11,468	$ 6,270	$ 5,815	$ 17,776	$ 17,283

The State's major commitments for capital expenditures are reported in the attached financial statements as restricted or committed fund balances. At June 30, 2012, the State had commitments of $24.4 million in the Capital Projects Fund ($62.1 million in Fiscal Year 2010-11) and $1,050.3 million in the Highway Users Tax Fund ($854.3 million in Fiscal Year 2010-11). Certain construction projects of the Higher Education Institutions are not reported in the Capital Projects Fund because they are generally not subject to appropriation.

The State is constitutionally prohibited from issuing general obligation debt except to fund buildings for State use, to defend the State or the U.S. in time of war, or to provide for unforeseen revenue shortfalls. Except for exempt enterprises, the TABOR amendment requires a vote of the people for the creation of any debt unless existing cash reserves are irrevocably pledged to service the debt. TABOR does allow debt issuance to refinance a borrowing at a lower interest rate. These requirements limit management's ability to address revenue shortfalls by borrowing for capital expenditures. However, the State has issued Certificates of Participation (COPs) secured by buildings and vehicles and has issued revenue bonds that are secured by pledges of future revenues. In some instances the debt-financed asset generates the pledged revenue stream; in other instances, such as the Transportation Revenue Anticipation Notes (TRANs), the pledged revenue stream is future federal revenues and State highway users taxes. Through the Colorado Housing and Finance Authority, the Division of Unemployment Insurance, as a TABOR designated enterprise, issued bonds in Fiscal Year 2011-12 to cover the costs of substantial increases in claims that occurred with the recession as an alternative to an immediate substantial increase in employer insurance premiums. The bonds will be repaid through employer insurance premiums collected over the life of the bonds. The State has other forms of borrowing that are small in relation to the revenue bonds and COPs. The schedule on the following page shows the principal and interest that will be paid over the following thirty-five year period to retire the current borrowing for capital leases, bonds and COPS (see Note 24). Revenue bonds in this schedule include net payments on interest rate swap derivatives.

Fiscal Year 2011-12
(Amounts in Millions)

	Capital Leases		Revenue Bonds		Certificates of Participation		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Governmental Activities	$ 121.4	$ 33.0	$ 739.1	$ 98.7	$ 1,018.5	$ 697.0	$ 1,879.0	$ 828.7
Business-Type Activities	39.0	10.1	3,753.7	2,482.2	421.0	197.1	4,213.7	2,689.4
Total	$ 160.4	$ 43.1	$ 4,492.8	$ 2,580.9	$ 1,439.5	$ 894.1	$ 6,092.7	$ 3,518.1

Fiscal Year 2010-11
(Amounts in Millions)

	Capital Leases		Revenue Bonds		Certificates of Participation		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Governmental Activities	$ 107.6	$ 33.8	$ 869.3	$ 142.1	$ 897.6	$ 660.7	$ 1,874.5	$ 836.6
Business-Type Activities	48.4	17.2	2,762.2	2,278.8	430.5	219.9	3,241.1	2,515.9
Total	$ 156.0	$ 51.0	$ 3,631.5	$ 2,420.9	$ 1,328.1	$ 880.6	$ 5,115.6	$ 3,352.5

In Fiscal Year 2010-11, the total principal amount of capital leases, revenue bonds, and COPs was 44.6 percent of assets other than capital assets. In Fiscal Year 2011-12, that measure increased to 47.5 percent because noncapital assets increased 11.8 percent while the principal amount of capital leases, revenue bonds, and COPs increased by 19.1 percent. Governmental activities in total did not change significantly; however the increase related to several financed construction projects for local schools under the Build Excellent Schools Today (BEST) program ($146.6 million) was offset by principal payments on the Department of Transportation's Transportation Revenue Anticipation Notes ($119.4 million). The majority of the increase for business-type activities is related to Higher Education Institutions along with the issuance of bonds by the Unemployment Insurance Program in the Department of Labor and Employment ($624.8 million). Total per capita borrowing including bonds, Certificates of Participation, mortgages, notes, and capital leases was $1,180, $1,000 (restated), $1,022, $1,201, and $1,134 per person in Fiscal Years 2011-12, 2010-11, 2009-10, 2008-09, and 2007-08, respectively.

INFRASTRUCTURE ASSETS PREVIOUSLY REPORTED UNDER THE MODIFIED APPROACH

Each year the Colorado Department of Transportation (CDOT) provides the Colorado Transportation Commission with estimates of the funding needed to either maintain or improve existing infrastructure condition over the next 20 years. Based on the estimates, the State previously reported bridge and roadway infrastructure owned and maintained by the State's Department of Transportation under the modified approach. The main feature of the modified approach is that annual maintenance and preservation costs were reported rather than depreciation. However, the State was unable to provide adequate resources to meet acceptable condition assessment targets and bridges were taken off the modified approach in Fiscal Year 2007-08; roadways were taken off the modified approach in Fiscal Year 2009-10.

Beginning in Fiscal Year 2007-08, the Department of Transportation reported that available resources were no longer adequate to maintain the State's bridges at the Commission established condition levels as required by the modified approach. Therefore, the department began reporting depreciation of its bridges in Fiscal Year 2007-08. CDOT monitors and rates the condition of approximately 3,800 bridges under its jurisdiction. Bridges that are unsafe are closed to traffic without regard to their condition rating. Although the modified approach is no longer used for bridges, the following information is included to show historical condition levels through the current fiscal year.

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Percent Rated Poor	3.60	5.53	5.48	5.62	6.21	5.81	5.61	3.39	3.84	4.37

Beginning in Fiscal Year 2009-10, the Department of Transportation reported that due to several years of decreases in General Fund diversions and transfers, available resources were no longer adequate to maintain the State's roadways at the Commission established condition levels as required by the modified approach. Therefore, the department began reporting depreciation of its roadways in Fiscal Year 2009-10.

Although the modified approach is no longer used, the following information is included to show historical condition levels through the current fiscal year.

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Percent Rated Good/Fair	47	48	48	50	53	59	63	65	61	58
Percent Rated Poor	53	52	52	50	47	41	37	35	39	42

CONDITIONS EXPECTED TO AFFECT FUTURE OPERATIONS

Many of the conditions affecting future operations of the State that were included in the Fiscal Year 2010-11 Management Discussion and Analysis continue to affect the State at the end of Fiscal Year 2011-12, as follows:

- Referendum C Sunsets – Referendum C was passed by the voters in November 2005 and allowed the State to retain all revenues in excess of the TABOR limit for a five-year period from Fiscal Year 2005-06 through 2009-10. During that period, the State retained $3,593.6 million that it would otherwise have been required to refund to State taxpayers. No amounts were retained in Fiscal Years 2008-09 or 2009-10. Referendum C created an Excess State Revenue Cap (ESRC) that increases each year for inflation and population growth and allows the State to retain and spend amounts above the TABOR limit and below the ESRC. This provision removes the effect of the TABOR ratchet down provision (discussed earlier in this MDA). However, economic recovery and State revenue growth rates in excess of the population and inflation adjustment could result in future refunds of TABOR revenues in excess of the new ESRC. In Fiscal Year 2011-12, the State was $597.8 million under the ESRC, but absent Referendum C, would have been required to refund $1,474.5 million per the TABOR limit due to its ratchet down provision. Both the Legislative Council economist and the Governor's Office of State Planning and Budgeting economist project there will be no TABOR refunds in their three-year forecast period.
- Pension Plan Contributions
  - Like most institutions that rely heavily on investments, the Public Employees Retirement Association (PERA) was severely affected by the global economic downturn beginning in 2008. A negative 26.0 percent return on investments in 2008 was partially offset by positive returns of 14.0 percent and 1.9 percent in 2010 and 2011, respectively. These investment returns caused the funded ratio (actuarial value of assets, using a four-year smoothed-market value, divided by the actuarial accrued liability) of the State Division of PERA to decline from 73.3 percent at December 31, 2007 to 57.7 percent at December 31, 2011. Because of the four-year smoothing, the full effect of the 2009 negative return and subsequent partial recovery is not reflected in the funding ratio. In 2000, when the State Division and the School Division were reported as a single division, the combined division had a funding ratio of 104.7 percent. At December 31, 2011, the amortization period for the plan was 56 years, which means that at the existing contribution level and using the currently applicable actuarial assumptions the liability associated with existing benefits will be fully funded by December 31, 2067. The employer contribution rate of 13.15 percent for most State employees as of June 30, 2012, was 1.7 percentage points (or 14.8 percent) above the average during the 1990s. If not for Senate Bill 10-146 (discussed below) requiring State employees to pay an additional 2.5 percent of salary in Fiscal Year 2011-12, the State's contribution would have been 15.65 percent – 4.2 percentage points or 36.68 percent above the 1990s' average. However, based on the 2009, 2010, and 2011 valuations, PERA's actuary estimated that the State's prospective employer contribution rate would need to be 16.09, 17.77, and 20.01 percent, respectively, to achieve the 30-year amortization period required by the Governmental Accounting Standards Board.
  - In the 2006 legislative session, the General Assembly authorized a Supplemental Amortization Equalization Disbursement (SAED) that adds three percentage points to the annual contribution (from amounts otherwise available for employee salary increases) in addition to the three percentage points required by the Amortization Equalization Disbursement (AED), which was approved in the 2004 session. In the 2010 legislative session, the General Assembly extended the increases required by the AED and SAED. The AED will continue to increase 0.4 percentage points from calendar years 2013

through 2017. The SAED will continue to increase one-half percentage point from calendar years 2014 through 2017. These legislative changes increase the employer's annual contribution for most employees from 15.65 percent in 2012 to 20.15 percent in 2017 and beyond. If the funding ratio of the plan reaches 103 percent, both the AED and SAED will be reduced by one-half percentage point. Neither the AED nor the SAED may exceed 5 percent of salary.

- To provide budgetary relief for the State, Senate Bill 10-146 requires that beginning July 1, 2010, members contribute an additional 2.5 percent of salary to their member accounts and the employer contribution rate be reduced to 11.35 percent. In the 2011 legislative session, Senate Bill 11-076 continued the 2.5 percent swap an additional year through June 30, 2012. This legislation sunsets as of June 30, 2012, after which employee contribution rates will return to the 8.0 percent level in effect prior to July 1, 2010, and State employer contributions will increase to 15.65 percent including the AED and SAED.
- Senate Bill 10-001 made significant changes to the plan provisions that will affect the State over the long-term by improving the funded status of the plan. The most significant changes affecting the State Division of the plan include reducing the former 3.5 percent annual increase for retiree benefits to the lesser of the consumer price index or 2.0 percent, changing the timing of the annual increase, and making the annual increase contingent on the plan's funded status; extending the AED and SAED as discussed above; requiring future early retirement adjustments to be actuarially neutral; limiting annual increases in the highest average salary calculation for future retirees to 8.0 percent; removing the indexing of benefits for future retirees who become inactive with more than 25 years of service; changing the vesting period required for employer matching contributions; increasing the combined age and years of service requirement for current nonvested employees to 85, to 88 for new hires on or after January 1, 2011, to 90 for new hires on or after January 1, 2017, and increasing the related minimum retirement age; and requiring retirees returning to work for a PERA employer to pay member contributions that are not refundable and that do not increase service credits. Some of the changes authorized by Senate Bill 10-001 were the subject of a class action lawsuit naming the Governor and certain PERA Board members in claiming the changes are unconstitutional and seeking a mandatory injunction requiring payment of the annual increase in effect before the passage of Senate Bill 10-001. In June 2011 the lawsuit was dismissed. In July 2011 the case was appealed to the Colorado Court of Appeals. In October 2012 the Court of Appeals remanded the case to the District Court; in November 2012 both the Plaintiff and Defendant filed appeals to the Supreme Court regarding the Court of Appeals' decision.

- Election 2000 Amendment 23 – This constitutional requirement was originally designed to exempt a portion of State revenues from the TABOR refund and dedicate those revenues to education programs. With the passage of Referendum C in 2000 and the deterioration of general-funded revenues during Fiscal Years 2008-09 and 2009-10, and the implementation of the Excess State Revenue Cap in Fiscal Year 2010-11, revenues in excess of the TABOR limit are not currently being refunded. However, resources that were once general-purpose revenues continue to be diverted to the State Education Fund. For Fiscal Year 2011-12, $658.9 million was budgeted from the State Education Fund, which included $221.4 million from direct transfers in from the General Purpose Revenue Fund in addition to the exempted portion of revenues collected under Amendment 23. Under current law, direct transfers from the General Purpose Revenue Fund are scheduled to fund appropriations through Fiscal Year 2013-14. The amendment requires the General Assembly to increase funding of education by one percent over inflation through Fiscal Year 2010-11 and by inflation thereafter. This requirement will have increasing impact if the inflation rate increases. The revenue diversion and mandated expenditure growth infringes on general funding for other programs when State revenues decline with the business cycle. Notwithstanding these expenditure increases, the State continues to face legal challenges that assert the current school funding system fails to provide a thorough and uniform system of free public education as required by the Colorado Constitution.
- Cash Basis Accounting – For Fiscal Year 2002-03 and following years, the Legislature changed the budgetary accounting for June payroll and certain Medicaid expenditures to the cash basis and deferred June paydates until July (after fiscal year-end). During Fiscal Year 2007-08 similar treatment was extended to certain Old

Age Pension, Medicare, and Children's' Basic Health Plan expenditures. In Fiscal Year 2008-09 this treatment was applied to an additional month of Medicare payments, and legislation was passed to extend the pay date shift beginning in Fiscal Year 2010-11 to all information technology staff formerly paid by the General Purpose Revenue Fund. Each of these items causes the outflow of resources to be deferred into the following year for General Fund budget purposes. As a result, the State does not use full or modified accrual accounting to calculate budgetary compliance. Instead, potentially significant liabilities ($144.2 million net of related deferred revenue in Fiscal Year 2011-12) are delayed until the following year assuming that subsequent revenues will be adequate to pay those liabilities. In Fiscal Year 2011-12, legislation was passed to eliminate the deferral of June paydates until July for employees paid on a biweekly basis beginning in Fiscal Year 2012-13. The reversal of the paydate deferrals for biweekly employees is estimated to bring $1.7 million of budgetary expenditures back to a GAAP basis. Departures from generally accepted accounting principles (GAAP) such as this could adversely affect the State's credit rating. It will be difficult for the State to return to the GAAP basis of accounting for budgetary expenditures because of the significant one-time budgetary impact of recording payroll, Medicaid, and other expenditures that were previously deferred.

- General Fund Liquidity – The General Purpose Revenue Fund shows a cash balance of $557.6 million at June 30, 2012, providing apparent liquidity. However, as noted previously, this amount was augmented by $142.1 million of cash transfers from other funds. Although there were increased tax collections in Fiscal Year 2011-12 and improved liquidity over the prior year, the General Purpose Revenue Fund increasingly comprises tax receivables ($1,195.9 million) net of tax refunds payable ($656.1 million) and deferred revenue ($278.3 million) related to the tax receivables that are not expected to be collected within the next year. The tax receivable and related refunds are based on the best economic data available at year-end; however, economic projections rarely identify inflection points in the economy. If the State's economy turns down again, tax receivables will likely decline (due to declining personal income) and tax refunds will likely increase (due to higher than required estimated tax and withholding payments) putting additional pressure on General Purpose Revenue Fund fund balance. The General Fund legally has access to short-term borrowing from the cash balances of other funds. Additional cash transfers occurred in Fiscal Year 2011-12 and more are scheduled for Fiscal Year 2012-13 and beyond; however, those transfers become increasingly difficult as accessible cash fund balances are depleted.

- Debt Service
  - Principal and interest payments on the remaining $739.1 million of Transportation Revenue Anticipation Notes issued by the Department of Transportation average $160.0 million per year over the next five years. While a portion of the debt service will be funded by federal funds, a significant amount will be funded by State sources. The Department of Transportation reports significant projected shortfalls in the funding needed to meet transportation infrastructure demand, and legislation increasing fees to provide other sources of transportation funding was enacted for Fiscal Year 2009-10.
  - In Fiscal Year 2010-11, the Bridge Enterprise in the Department of Transportation issued $300.0 million of enterprise fund revenue bonds to be paid from the revenue stream mentioned above. A pending lawsuit claims that bridge safety surcharge portion of the fees and the bond issuance is unconstitutional. The department has additional large borrowings planned.
  - In previous years, the State entered into lease purchase agreements for all or a portion of various construction projects including the Ralph L. Carr Justice Complex, the Colorado History Center, a prison, a hospital building, and a number of school buildings in local school districts. The average debt service over next five years totals $74.1 million. The majority of the revenue streams to cover the debt service payments comprise cash sources, as there is no general obligation associated with these lease purchases and the investors' sole recourse is the leased asset. However, if the revenue streams intended to fund this debt service do not materialize, the State will need to find other ways to pay for the service-potential represented by these capital assets.

- Intergovernmental Fiscal Dependency – The State expended $9,085.3 million (unaudited and including amounts in nonappropriated funds) in federal awards during Fiscal Year 2011-12 which represents 36.6 percent of the $24,843.6 million shown as expended by the State on the Government-Wide *Statement of*

Activities, which is down slightly from the 38.0 percent reported in Fiscal Year 2010-11. These amounts included grants for social, educational, and environmental purposes and fund both direct State expenditures and pass-through assistance to local governments. Current federal revenue projections show a one-year budget deficit of approximately $1.1 trillion for the 2012 federal Fiscal Year, and a $1.5 trillion deficit for federal Fiscal Years 2013-2017. The increasing expenditures in both the Social Security and Medicare Part A programs, residual stimulus spending, employee tax cuts under consideration and the potential costs of health care reform along with the interest costs to finance U.S. government borrowing will take up an increasingly large amount of the federal revenue streams. Without significant federal revenue increases or potentially unsustainable federal borrowing, there may be large cuts in federal spending. In the absence of all or a significant portion of this funding, the State's operations and ability to provide services to its citizens would be adversely impacted as would local government services.

- American Reinvestment and Recovery Act – In response to the global economic downturn that occurred during 2008, the United States Congress passed the American Recovery and Reinvestment Act (ARRA) in February of 2009. ARRA is intended to stimulate the U. S. economy by providing $787 billion of funding to states for job creation and retention and to spur economic activity and long-term growth, as well as providing transparency and accountability in government spending. In 2011 the amount was revised to $840 billion. The Act as initially passed provided $288 billion in tax cuts, $224 billion for education, health care and entitlement programs, and $275 billion for various federal grants, contracts and loans. The State has overseen or distributed $6,214.1 million in ARRA funds through Fiscal Year 2011-12. These amounts differ from the amounts reported under Section 1512 of the Act because entitlement based amounts such as Unemployment Benefits and Medicaid services were not subject to 1512 reporting. There were significantly fewer ARRA expenditures in Fiscal Year 2011-12 as compared to previous years; $922.0 million in Fiscal Year 2011-12, $2,046.7 million in Fiscal Year 2010-11, $2,708.9 million in Fiscal Year 2009-10, and $536.4 million in Fiscal Year 2008-09. The most significant inception-to-date expenditures under the Act were:

  - $2,955.5 million for unemployment benefits administered by the Department of Labor and Employment ($662.6 million of the total in Fiscal Year 2011-12),
  - $1,078.3 million for increased Medicaid funding in the Department of Health Care Policy and Financing ($17.9 million of the total in Fiscal Year 2011-12),
  - $785.1 million in stabilization and direct grants to Higher Education Institutions ($69.0 million of the total in Fiscal Year 2011-12),
  - $535.2 million distributed to local school districts by the Department of Education ($89.8 million of the total in Fiscal Year 2011-12),
  - $399.2 million to support infrastructure maintenance and improvements in the Department of Transportation ($27.9 million of the total in Fiscal Year 2011-12),
  - $136.7 million in the Governor's Office, primarily for weatherization programs ($30.2 million of the total in Fiscal Year 2011-12),
  - $125.1 million for Social Assistance programs in the Department of Human Services ($5.9 million of the total in Fiscal Year 2011-12),
  - $112.5 million to support daily operations in the Department of Corrections ($0.2 million of the total in Fiscal Year 2011-12).

  With a substantial portion of ARRA funding expended, the State will have to reduce State services unless it identifies other revenue streams to replace ARRA funding. Current revenue forecasts do not project adequate revenues to compensate for the reduction in ARRA funding.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
ASSETS:				
Current Assets:				
Cash and Pooled Cash	$ 1,969,331	$ 2,011,437	$ 3,980,768	$ 220,656
Investments	1,726	160,099	161,825	81,495
Restricted Securities Not Held for Investment	-	-	-	27,492
Taxes Receivable, net	1,012,147	159,303	1,171,450	-
Contributions Receivable, net	-	-	-	42,846
Other Receivables, net	156,126	330,216	486,342	207,226
Due From Other Governments	318,460	218,667	537,127	2,031
Internal Balances	15,964	(15,964)	-	-
Due From Component Units	137	18,715	18,852	-
Inventories	17,057	53,318	70,375	18,697
Prepaids, Advances, and Deferred Charges	53,961	24,160	78,121	13,846
Total Current Assets	3,544,909	2,959,951	6,504,860	614,289
Noncurrent Assets:				
Restricted Cash and Pooled Cash	1,779,413	372,457	2,151,870	131,458
Restricted Investments	591,083	293,711	884,794	414,858
Restricted Receivables	181,932	80,975	262,907	33,771
Restricted Securities Not Held for Investment	-	-	-	18,996
Investments	416,674	1,769,909	2,186,583	2,515,314
Contributions Receivable, net	-	-	-	58,529
Net Pension Asset	-	-	-	6,459
Other Long-Term Assets	712,736	114,118	826,854	1,250,027
Depreciable Capital Assets and Infrastructure, net	9,602,516	5,250,256	14,852,772	655,660
Land and Nondepreciable Infrastructure	1,903,604	1,019,556	2,923,160	289,525
Total Noncurrent Assets	15,187,958	8,900,982	24,088,940	5,374,597
TOTAL ASSETS	18,732,867	11,860,933	30,593,800	5,988,886
DEFERRED OUTFLOW OF RESOURCES:	-	5,005	5,005	-
LIABILITIES:				
Current Liabilities:				
Tax Refunds Payable	661,829	-	661,829	-
Accounts Payable and Accrued Liabilities	677,471	623,458	1,300,929	174,112
TABOR Refund Liability (Note 8B)	706	-	706	-
Due To Other Governments	228,229	53,622	281,851	1,335
Due To Component Units	-	123	123	-
Deferred Revenue	125,174	237,530	362,704	11,270
Accrued Compensated Absences	9,859	14,942	24,801	20,568
Claims and Judgments Payable	44,858	-	44,858	23,309
Leases Payable	14,387	5,853	20,240	821
Notes, Bonds, and COPs Payable	162,670	243,601	406,271	74,174
Other Postemployment Benefits	-	15,721	15,721	-
Other Current Liabilities	16,531	110,667	127,198	196,274
Total Current Liabilities	1,941,714	1,305,517	3,247,231	501,863
Noncurrent Liabilities:				
Deposits Held In Custody For Others	16	-	16	271,243
Accrued Compensated Absences	132,394	219,026	351,420	-
Claims and Judgments Payable	330,516	36,472	366,988	-
Capital Lease Payable	107,042	33,185	140,227	1,214
Derivative Instrument Liability	-	12,994	12,994	-
Notes, Bonds, and COPs Payable	1,614,293	3,938,320	5,552,613	1,787,053
Due to Component Units	-	1,758	1,758	-
Other Postemployment Benefits	-	139,653	139,653	-
Other Long-Term Liabilities	427,828	39,015	466,843	122,071
Total Noncurrent Liabilities	2,612,089	4,420,423	7,032,512	2,181,581
TOTAL LIABILITIES	4,553,803	5,725,940	10,279,743	2,683,444
NET POSITION:				
Net investment in Capital Assets:	10,107,432	3,386,411	13,493,843	261,531
Restricted for:				
Construction and Highway Maintenance	1,176,269	-	1,176,269	-
Education	280,269	-	280,269	-
Unemployment Insurance	-	64,433	64,433	-
Debt Service	21,453	7,464	28,917	-
Emergencies	72,850	10,005	82,855	29
Permanent Funds and Endowments:				
Expendable	6,024	6,975	12,999	733,792
Nonexpendable	684,953	38,798	723,751	679,738
Other Purposes	340,818	629,655	970,473	619,079
Unrestricted	1,488,996	1,996,257	3,485,253	1,011,273
TOTAL NET POSITION	$ 14,179,064	$ 6,139,998	$ 20,319,062	$ 3,305,442

The notes to the financial statements are an integral part of this statement.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	Expenses		Program Revenues		
Functions/Programs	Expenses	Indirect Cost Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:					
Governmental Activities:					
General Government	$ 245,431	$ (21,049)	$ 120,790	$ 283,770	$ 272
Business, Community, and Consumer Affairs	598,056	2,012	127,748	271,671	3
Education	5,203,431	1,692	22,352	805,040	13
Health and Rehabilitation	702,525	1,159	79,516	411,012	-
Justice	1,549,578	5,716	191,439	76,163	366
Natural Resources	92,739	1,161	155,445	55,204	-
Social Assistance	6,743,540	3,034	683,229	3,868,069	-
Transportation	1,775,153	2,335	405,275	113,102	599,646
Interest on Debt	40,935	-	-	-	-
Total Governmental Activities	16,951,388	(3,940)	1,785,794	5,884,031	600,300
Business-Type Activities:					
Higher Education	5,066,169	2,312	3,262,932	1,791,024	128,777
Unemployment Insurance	1,571,321	-	831,765	924,039	-
Lottery	495,240	607	560,375	368	-
Wildlife	160,494	439	133,564	29,374	3,290
College Assist	402,867	156	5,431	402,582	-
Other Business-Type Activities	196,116	426	289,633	18,331	-
Total Business-Type Activities	7,892,207	3,940	5,083,700	3,165,718	132,067
Total Primary Government	24,843,595	-	6,869,494	9,049,749	732,367
Component Units:					
University of Colorado Hospital Authority	821,120	-	941,429	1,431	370
Colorado Water Resources and Power Development Authority	73,467	-	50,956	31,070	-
University of Colorado Foundation	133,249	-	5,100	90,337	-
Colorado State University Foundation	33,235	-	-	26,201	-
Colorado School of Mines Foundation	21,437	-	-	28,232	-
University of Northern Colorado Foundation	11,928	-	-	6,121	-
Other Component Units	136,944	-	102,693	2,931	1,645
Total Component Units	$ 1,231,380	$ -	$ 1,100,178	$ 186,323	$ 2,015

General Revenues:
- Taxes:
  - Sales and Use Taxes
  - Excise Taxes
  - Individual Income Tax
  - Corporate Income Tax
  - Other Taxes
  - Restricted for Education:
    - Individual Income Tax
    - Corporate and Fiduciary Income Tax
  - Restricted for Transportation:
    - Fuel Taxes
    - Other Taxes
- Unrestricted Investment Earnings (Losses)
- Other General Revenues

Payment from State of Colorado
(Transfers-Out) / Transfers-In
Permanent Fund Additions

Total General Revenues, Special Items, and Transfers

Change in Net Position

Net Position - Fiscal Year Beginning
- Prior Period Adjustment (See Note 29)
- Accounting Changes (Note 29)

Net Position - Fiscal Year Ending

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
$ 180,450	$ -	$ 180,450	
(200,646)	-	(200,646)	
(4,377,718)	-	(4,377,718)	
(213,156)	-	(213,156)	
(1,287,326)	-	(1,287,326)	
116,749	-	116,749	
(2,195,276)	-	(2,195,276)	
(659,465)	-	(659,465)	
(40,935)	-	(40,935)	
(8,677,323)	-	(8,677,323)	
-	114,252	114,252	
-	184,483	184,483	
-	64,896	64,896	
-	5,295	5,295	
-	4,990	4,990	
-	111,422	111,422	
-	485,338	485,338	
(8,677,323)	485,338	(8,191,985)	
-	-	-	122,110
-	-	-	8,559
-	-	-	(37,812)
-	-	-	(7,034)
-	-	-	6,795
-	-	-	(5,807)
-	-	-	(29,675)
-	-	-	57,136
2,333,644	-	2,333,644	23
244,624	-	244,624	-
4,653,105	-	4,653,105	-
434,885	-	434,885	-
519,870	-	519,870	-
376,856	-	376,856	-
30,644	-	30,644	-
557,755	-	557,755	-
529	-	529	-
15,015	-	15,015	22,858
96,213	-	96,213	-
-	-	-	43,844
(135,407)	135,407	-	-
595	-	595	-
9,128,328	135,407	9,263,735	66,725
451,005	620,745	1,071,750	123,861
13,393,108	5,264,683	18,657,791	3,201,702
334,951	254,570	589,521	
-	-	-	(20,121)
$ 14,179,064	$ 6,139,998	$ 20,319,062	$ 3,305,442

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	GENERAL	RESOURCE EXTRACTION	HIGHWAY USERS TAX
ASSETS:			
Cash and Pooled Cash	$ 596,411	$ 512,884	$ 35,731
Taxes Receivable, net	1,195,898	41,113	-
Other Receivables, net	57,391	21,679	3,069
Due From Other Governments	297,027	614	14
Due From Other Funds	64,126	1,375	1,409
Due From Component Units	137	-	-
Inventories	6,942	270	8,406
Prepaids, Advances, and Deferred Charges	24,175	21,003	64
Restricted Cash and Pooled Cash	242,543	-	1,161,468
Restricted Investments	-	-	-
Restricted Receivables	216	-	181,592
Investments	290,203	-	-
Other Long-Term Assets	8,880	397,624	13,162
Capital Assets Held as Investments	-	-	-
TOTAL ASSETS	$ 2,783,949	$ 996,562	$ 1,404,915
LIABILITIES:			
Tax Refunds Payable	$ 656,124	5,438	$ 131
Accounts Payable and Accrued Liabilities	431,223	6,383	99,993
TABOR Refund Liability (Note 8B)	706	-	-
Due To Other Governments	81,213	63,766	61,213
Due To Other Funds	99,137	285	721
Deferred Revenue	280,739	16,094	19,839
Compensated Absences Payable	112	-	-
Claims and Judgments Payable	317	-	-
Other Current Liabilities	8,943	-	25
Deposits Held In Custody For Others	9	-	-
TOTAL LIABILITIES	1,558,523	91,966	181,922
FUND BALANCES:			
Nonspendable:			
Inventories	6,942	270	8,406
Permanent Fund Principal	-	-	-
Prepaids	24,175	21,003	64
Restricted	503,449	13,675	1,176,269
Committed	331,419	869,648	38,254
Assigned	20	-	-
Unassigned	359,421	-	-
TOTAL FUND BALANCES	1,225,426	904,596	1,222,993
TOTAL LIABILITIES AND FUND BALANCES	$ 2,783,949	$ 996,562	$ 1,404,915

The notes to the financial statements are an integral part of this statement.

CAPITAL PROJECTS	STATE EDUCATION	OTHER GOVERNMENTAL FUNDS	TOTAL
$ 39,549	$ -	$ 758,571	$ 1,943,146
-	-	37,849	1,274,860
1,948	2	71,308	155,397
2,749	-	17,465	317,869
7,465	59,000	18,138	151,513
-	-	-	137
-	-	14	15,632
-	-	7,598	52,840
3,815	139,702	231,885	1,779,413
32,407	-	558,676	591,083
124	-	-	181,932
-	-	128,197	418,400
92	-	19,257	439,015
-	-	52,367	52,367
$ 88,149	$ 198,704	$ 1,901,325	$ 7,373,604
$ -	$ -	$ 136	$ 661,829
34,999	3,867	54,325	630,790
-	-	-	706
-	-	22,037	228,229
4,169	85	53,138	157,535
289	-	70,848	387,809
-	-	-	112
-	-	84	401
-	-	4,302	13,270
-	-	7	16
39,457	3,952	204,877	2,080,697
-	-	14	15,632
-	-	737,239	737,239
-	-	7,598	52,840
23,823	194,752	264,971	2,176,939
24,869	-	686,626	1,950,816
-	-	-	20
-	-	-	359,421
48,692	194,752	1,696,448	5,292,907
$ 88,149	$ 198,704	$ 1,901,325	$ 7,373,604

GOVERNMENTAL FUNDS BALANCE SHEET
RECONCILED TO
STATEMENT OF NET POSITION
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	TOTAL GOVERNMENTAL FUNDS	(A) INTERNAL SERVICE FUNDS	(B) CAPITAL ASSET BALANCES	(C) DEBT RELATED BALANCES	(D) CENTRALIZED RISK MANAGEMENT LIABILITIES	(E) OTHER MEASUREMENT FOCUS ADJUSTMENTS	(F) INTERNAL BALANCES ELIMINATION	STATEMENT OF NET POSITION TOTALS
ASSETS:								
Current Assets:								
Cash and Pooled Cash	$ 1,943,146	$ 26,185	$ -	$ -	$ -	$ -	$ -	$ 1,969,331
Investments	-	-	-	-	-	1,726	-	1,726
Taxes Receivable, net	1,274,860	-	-	-	-	(262,713)	-	1,012,147
Other Receivables, net	155,397	445	-	-	-	284	-	156,126
Due From Other Governments	317,869	591	-	-	-	-	-	318,460
Due From Other Funds	151,513	1,626	-	-	-	-	(137,175)	15,964
Due From Component Units	137	-	-	-	-	-	-	137
Inventories	15,632	1,425	-	-	-	-	-	17,057
Prepaids, Advances, and Deferred Charges	52,840	1,121	-	-	-	-	-	53,961
Total Current Assets	3,911,394	31,393	-	-	-	(260,703)	(137,175)	3,544,909
Noncurrent Assets:								
Restricted Cash and Pooled Cash	1,779,413	-	-	-	-	-	-	1,779,413
Restricted Investments	591,083	-	-	-	-	-	-	591,083
Restricted Receivables	181,932	-	-	-	-	-	-	181,932
Investments	418,400	-	-	-	-	(1,726)	-	416,674
Other Long-Term Assets	439,015	6	-	-	-	273,715	-	712,736
Depreciable Capital Assets and Infrastructure, net	13,653	68,685	9,520,178	-	-	-	-	9,602,516
Land and Nondepreciable Infrastructure	38,714	1,040	1,863,850	-	-	-	-	1,903,604
Total Noncurrent Assets	3,462,210	69,731	11,384,028	-	-	271,989	-	15,187,958
TOTAL ASSETS	7,373,604	101,124	11,384,028	-	-	11,286	(137,175)	18,732,867
LIABILITIES:								
Current Liabilities:								
Tax Refunds Payable	661,829	-	-	-	-	-	-	661,829
Accounts Payable and Accrued Liabilities	630,790	14,697	-	11,574	-	20,410	-	677,471
TABOR Refund Liability (Note 8B)	706	-	-	-	-	-	-	706
Due To Other Governments	228,229	-	-	-	-	-	-	228,229
Due To Other Funds	157,535	50	-	-	-	(20,410)	(137,175)	-
Deferred Revenue	387,809	78	-	-	-	(262,713)	-	125,174
Compensated Absences Payable	112	103	-	-	-	9,644	-	9,859
Claims and Judgments Payable	401	-	-	-	33,253	11,204	-	44,858
Leases Payable	-	10,669	-	3,718	-	-	-	14,387
Notes, Bonds, and COPs Payable	-	2,070	-	160,600	-	-	-	162,670
Other Current Liabilities	13,270	203	-	-	-	3,058	-	16,531
Total Current Liabilities	2,080,681	27,870	-	175,892	33,253	(238,807)	(137,175)	1,941,714
Noncurrent Liabilities:								
Deposits Held In Custody For Others	16	-	-	-	-	-	-	16
Accrued Compensated Absences	-	6,819	-	-	-	125,575	-	132,394
Claims and Judgments Payable	-	-	-	-	106,239	224,277	-	330,516
Capital Lease Payable	-	52,776	-	54,266	-	-	-	107,042
Notes, Bonds, and COPs Payable	-	2,626	-	1,611,667	-	-	-	1,614,293
Other Long-Term Liabilities	-	-	-	-	-	427,828	-	427,828
Total Noncurrent Liabilities	16	62,221	-	1,665,933	106,239	777,680	-	2,612,089
TOTAL LIABILITIES	2,080,697	90,091	-	1,841,825	139,492	538,873	(137,175)	4,553,803
NET POSITION:								
Net investment in Capital Assets:	52,367	1,584	11,384,028	(1,330,547)	-	-	-	10,107,432
Restricted for:								
Construction and Highway Maintenance	1,192,848	-	-	(16,579)	-	-	-	1,176,269
Education	542,946	-	-	(262,677)	-	-	-	280,269
Debt Service	21,453	-	-	-	-	-	-	21,453
Emergencies	72,850	-	-	-	-	-	-	72,850
Permanent Funds and Endowments:								
Expendable	6,024	-	-	-	-	-	-	6,024
Nonexpendable	684,953	-	-	-	-	-	-	684,953
Other Purposes	340,818	-	-	-	-	-	-	340,818
Unrestricted	2,378,648	9,449	-	(232,022)	(139,492)	(527,587)	-	1,488,996
TOTAL NET POSITION	$ 5,292,907	$ 11,033	$ 11,384,028	$ (1,841,825)	$ (139,492)	$ (527,587)	$ -	$ 14,179,064

The notes to the financial statements are an integral part of this statement.

Differences Between the *Balance Sheet – Governmental Funds* and Governmental Activities on the Government-Wide *Statement of Net Position*

(A) Management uses Internal Services Funds to report the charges for and the costs of goods and services sold by state agencies solely within the state. Because the sales are primarily to governmental funds, the assets and liabilities of the Internal Service Funds are included in the governmental activities on the government-wide *Statement of Net Position.* Internal Service Funds are reported using proprietary fund-type accounting in the fund-level financial statements. In addition to minor training services provided by the Department of Personnel & Administration, and internal sales within the Department of Transportation and the Department of Public Safety, the State's Internal Service Funds provide the following goods and services to nearly all state agencies:

- Fleet management,
- Printing and mail services,
- Information technology and telecommunication services,
- Building maintenance and management in the capitol complex,
- Administrative court services, and
- Debt collection.

(B) Capital assets used in governmental activities are not current financial resources, and therefore, they are not included in the fund-level financial statements. However, capital assets are economic resources and are reported in the government-wide *Statement of Net Position*.

(C) Long-term liabilities such as leases, bonds, notes, mortgages, and Certificates of Participation (including accrued interest) are not due and payable in the current period, and therefore, they are not included in the fund-level financial statements. However, from an economic perspective these liabilities reduce net position and are reported in the *Statement of Net Position.* The portion reported as current in the reconciliation is payable within the following fiscal year. The largest single portion of the long-term balance is related to Transportation Revenue Anticipation Notes issued by the Department of Transportation.

(D) Risk management liabilities are actuarially determined claims and consist of a current and long-term portion. Generally accepted accounting principles (GAAP) list claims and judgments as an exception to the full accrual basis of accounting that constitutes the modified accrual basis of accounting. The current portion (payable within one year) is excluded from the fund-level statements because it is not payable with expendable available financial resources. In this instance, "payable with expendable available financial resources" means the amounts are not accrued as fund liabilities because they are not budgeted in the current year. The long-term portion of the risk management liability is excluded from the fund-level statements because it is not due and payable in the current period.

(E) Other measurement focus adjustments include:

- Interfund balances receivable from or payable to fiduciary funds are reported on the fund-level *Balance Sheet – Governmental Funds* as due from/to other funds. On the government-wide *Statement of Net Position*, these amounts are considered external receivables and payables.
- Long-term assets and long-term taxes receivable are not available to pay for current period expenditures; therefore, the related revenue is reported as deferred revenue on the fund-level *Balance Sheet – Governmental Funds*. From an economic perspective, this revenue is earned and the related deferred revenue is removed from the government-wide *Statement of Net Position* when the revenue is recognized on the government-wide *Statement of Activities*.
- Compensated absences are a GAAP modification of the full accrual basis of accounting similar to claims and judgments discussed above. Therefore, both the current and long-term portions of the liability are shown on the government-wide *Statement of Net Position*, but they are not reported on the fund-level *Balance Sheet – Governmental Funds*.
- Claims and Judgments Payable and other long-term liabilities are not reported on the fund-level *Balance Sheet – Governmental Funds* because the amounts are not due and payable from current financial resources. However, from an economic perspective, these liabilities reduce net position, and they are therefore reported on the government-wide *Statement of Net Position*.

(F) All interfund payable balances shown on the fund-level *Balance Sheet – Governmental Funds* are reported in the internal balances line on the government-wide *Statement of Net Position* along with all governmental-activities interfund receivables.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	GENERAL	RESOURCE EXTRACTION	HIGHWAY USERS TAX
REVENUES:			
Taxes:			
Individual and Fiduciary Income	$ 4,636,157	$ -	$ -
Corporate Income	462,085	-	-
Sales and Use	2,297,454	-	-
Excise	93,904	-	557,755
Other Taxes	198,135	199,435	529
Licenses, Permits, and Fines	20,949	1,692	337,346
Charges for Goods and Services	75,480	7,148	120,766
Rents	418	13	1,486
Investment Income (Loss)	28,577	21,381	15,474
Federal Grants and Contracts	5,204,268	174,564	615,172
Additions to Permanent Funds	-	-	-
Unclaimed Property Receipts	-	-	-
Other	138,506	4,534	77,882
TOTAL REVENUES	13,155,933	408,767	1,726,410
EXPENDITURES:			
Current:			
General Government	275,591	-	10,220
Business, Community, and Consumer Affairs	175,815	3,910	-
Education	600,659	-	-
Health and Rehabilitation	544,105	-	10,160
Justice	1,194,324	-	87,466
Natural Resources	39,065	41,926	-
Social Assistance	5,862,133	-	-
Transportation	-	-	979,697
Capital Outlay	217,358	12,128	37,564
Intergovernmental:			
Cities	61,098	36,309	139,811
Counties	1,090,109	27,458	189,076
School Districts	3,575,697	3,480	-
Special Districts	45,619	15,470	27,390
Federal	17	774	-
Other	40,476	2,452	638
Debt Service	29,224	-	-
TOTAL EXPENDITURES	13,751,290	143,907	1,482,022
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(595,357)	264,860	244,388
OTHER FINANCING SOURCES (USES):			
Transfers-In	4,154,079	298	2,165
Transfers-Out	(3,086,962)	(226,392)	(231,299)
Face Amount of Bond/COP Issuance	146,635	-	-
Bond/COP Premium/Discount	12,778	-	-
Capital Lease Proceeds	17,043	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	636	-	4,362
Note/Bond/COP Refunding Issuance	-	-	125,725
Bond/COP Premium Refunding Proceeds	-	-	18,617
Bond/COP Refunding Payments	-	-	(143,978)
TOTAL OTHER FINANCING SOURCES (USES)	1,244,209	(226,094)	(224,408)
NET CHANGE IN FUND BALANCES	648,852	38,766	19,980
FUND BALANCE, FISCAL YEAR BEGINNING	602,847	868,500	1,203,013
Prior Period Adjustment (See Note 29)	(26,273)	(2,670)	-
FUND BALANCE, FISCAL YEAR END	$ 1,225,426	$ 904,596	$ 1,222,993

The notes to the financial statements are an integral part of this statement.

CAPITAL PROJECTS	STATE EDUCATION	OTHER GOVERNMENTAL FUNDS	TOTAL
$ -	$ 378,318	$ -	$ 5,014,475
-	29,182	-	491,267
-	-	39,012	2,336,466
-	-	149,701	801,360
-	-	139,938	538,037
5	-	364,486	724,478
405	-	687,994	891,793
-	-	146,030	147,947
2,490	3,971	48,452	120,345
23,630	-	205,134	6,222,768
-	-	595	595
-	-	42,948	42,948
4,925	258	27,836	253,941
31,455	411,729	1,852,126	17,586,420
12,025	-	61,579	359,415
17	-	182,985	362,727
7,853	31,831	20,689	661,032
328	-	71,561	626,154
2,749	-	37,185	1,321,724
-	-	9,268	90,259
1,413	-	199,209	6,062,755
-	-	2,259	981,956
188,416	-	3,556	459,022
-	-	49,982	287,200
-	-	63,863	1,370,506
-	613,588	7,514	4,200,279
-	-	7,429	95,908
-	-	1,703	2,494
268	348	34,754	78,936
-	-	207,052	236,276
213,069	645,767	960,588	17,196,643
(181,614)	(234,038)	891,538	389,777
73,521	68,606	323,336	4,622,005
(63,414)	(6,102)	(1,131,254)	(4,745,423)
-	-	9,300	155,935
-	-	-	12,778
-	-	48	17,091
-	-	14,311	14,311
867	-	-	5,865
-	-	-	125,725
-	-	-	18,617
-	-	-	(143,978)
10,974	62,504	(784,259)	82,926
(170,640)	(171,534)	107,279	472,703
219,332	365,801	1,582,479	4,841,972
-	485	6,690	(21,768)
$ 48,692	$ 194,752	$ 1,696,448	$ 5,292,907

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES RECONCILED TO STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	TOTAL GOVERNMENTAL FUNDS	(A) INTERNAL SERVICE FUNDS	(B) CAPITAL RELATED ITEMS	(C) LONG-TERM DEBT TRANSACTIONS	(D) OTHER MEASUREMENT FOCUS ADJUSTMENTS	STATEMENT OF ACTIVITIES TOTALS
REVENUES:						
Taxes:						
Individual and Fiduciary Income	$ 5,014,475	$ -	$ -	$ -	$ 17,265	$ 5,031,740
Corporate Income	491,267	-	-	-	(27,200)	464,067
Sales and Use	2,336,466	-	-	-	(2,821)	2,333,645
Excise	801,360	-	-	-	1,020	802,380
Other Taxes	538,037	-	-	-	1,348	539,385
Licenses, Permits, and Fines	724,478	-	-	-	(22)	724,456
Charges for Goods and Services	891,793	-	-	-	(6)	891,787
Rents	147,947	-	-	-	-	147,947
Investment Income (Loss)	120,345	96	-	-	1,276	121,717
Federal Grants and Contracts	6,222,768	-	-	-	(116)	6,222,652
Additions to Permanent Funds	595	-	-	-	-	595
Unclaimed Property Receipts	42,948	-	-	-	-	42,948
Other	253,941	-	3	-	(18)	253,926
TOTAL REVENUES	17,586,420	96	3	-	(9,274)	17,577,245
EXPENDITURES:						
Current:						
General Government	359,415	(2,040)	15,952	-	4,498	377,825
Business, Community, and Consumer Affairs	362,727	(499)	3,888	-	(16,539)	349,577
Education	661,032	(132)	5,614	-	191	666,705
Health and Rehabilitation	626,154	(130)	11,580	-	(5)	637,599
Justice	1,321,724	(367)	33,365	-	(382)	1,354,340
Natural Resources	90,259	(352)	2,404	-	71	92,382
Social Assistance	6,062,755	(690)	4,058	-	(43)	6,066,080
Transportation	981,956	52	371,050	-	(95)	1,352,963
Capital Outlay	459,022	-	(456,130)	-	-	2,892
Intergovernmental:						
Cities	287,200	-	-	-	-	287,200
Counties	1,370,506	-	-	-	-	1,370,506
School Districts	4,200,279	-	-	-	-	4,200,279
Special Districts	95,908	-	-	-	-	95,908
Federal	2,494	-	213	-	-	2,707
Other	78,936	-	-	-	-	78,936
Debt Service	236,276	2,735	-	(157,044)	-	81,967
TOTAL EXPENDITURES	17,196,643	(1,423)	(8,006)	(157,044)	(12,304)	17,017,866
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	389,777	1,519	8,009	157,044	3,030	559,379
OTHER FINANCING SOURCES (USES):						
Transfers-In	4,622,005	4,430	-	-	-	4,626,435
Transfers-Out	(4,745,423)	(4,895)	-	-	-	(4,750,318)
Face Amount of Bond/COP Issuance	155,935	-	-	(155,935)	-	-
Bond/COP Premium/Discount	12,778	-	-	(12,378)	-	400
Capital Lease Proceeds	17,091	-	-	(17,091)	-	-
Sale of Capital Assets	14,311	-	(5,422)	-	-	8,889
Insurance Recoveries	5,865	-	-	-	-	5,865
Note/Bond/COP Refunding Issuance	125,725	-	-	(125,725)	-	-
Bond/COP Premium Refunding Proceeds	18,617	-	-	(18,617)	-	-
Bond/COP Refunding Payments	(143,978)	-	-	143,978	-	-
TOTAL OTHER FINANCING SOURCES (USES)	82,926	(465)	(5,422)	(185,768)	-	(108,729)
Internal Service Fund Charges to BTAs	-	355	-	-	-	355
NET CHANGE FOR THE YEAR	472,703	1,409	2,587	(28,724)	3,030	451,005
Prior Period Adjustment (Note 29)	(21,768)	-	356,719	-	-	334,951
TOTAL CHANGE FOR THE CURRENT YEAR WITH PRIOR PERIOD ADJUSTMENT	$ 450,935	$ 1,409	$ 359,306	$ (28,724)	$ 3,030	$ 785,956

The notes to the financial statements are an integral part of this statement.

Differences Between the *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds* and Governmental Activities on the Government-Wide *Statement of Activities*

(A) Management uses Internal Services Funds to report charges for and the costs of goods and services sold by state agencies solely within the state. Internal Service Funds are intended to operate on the cost reimbursement basis and should break even each period. If an Internal Service Fund makes a profit, the other funds of the State have been overcharged. If an Internal Service Fund has an operating loss, the other funds of the State have been undercharged. In order to show the true cost of services purchased from Internal Service Funds, an adjustment is made that allocates the net revenue/expense of each Internal Service Fund to the programs that purchased the service. Investment income, debt service, and transfers of the Internal Service Fund are not allocated. In addition to minor training services provided by the Department of Personnel & Administration, and internal sales within the Department of Transportation and the Department of Public Safety, the State's Internal Service Funds provide the following goods and services to nearly all state agencies:

- Fleet management,
- Printing and mail services,
- Information technology services,
- Telecommunication services,
- Building maintenance and management in the capitol complex,
- Administrative court services, and
- Debt collection.

(B) The following adjustments relate to capital assets:

- Capital assets, received as donations, are not reported on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds* because they are not current financial resources. However, such donations increase net position and are reported on both the government-wide *Statement of Net Position* and *Statement of Activities*.
- Depreciation is not reported on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*, but it is reported for the economic perspective on which the government-wide *Statement of Activities* is presented.
- Expenditures reported for capital outlay on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds* are generally reported as a conversion of cash to a capital asset on the government-wide *Statement of Net Position*. They are not reported as expenses on the government-wide *Statement of Activities.*
- On the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds* all cash received on disposal of capital assets is reported as a gain on sale of capital assets. On the government-wide *Statement of Activities* the reported gain or loss on sale is based on the carrying value of the asset as well as the cash received.

(C) The following adjustments relate to debt issuance and debt service including leases:

- Payments on principal and debt refunding payments are reported as expenditures and other financing uses, respectively, on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*. These payments are reported as reductions of lease, bond, and other debt liability balances on the government-wide *Statement of Net Position* and are not reported on the government-wide *Statement of Activities.*
- Amortization of issuance costs, debt premium/discount, and gain/loss on refunding are not reported on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*, but are reported on the government-wide *Statement of Activities*.
- Lease proceeds, issuance of debt, and debt refunding proceeds are all reported as other financing sources on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*. From an economic perspective lease proceeds, debt issuances, and debt refunding proceeds are reported as liabilities on the government-wide *Statement of Net Position* and are not reported on the government-wide *Statement of Activities*.

(D) Other measurement focus adjustments include:

- Long-term taxes receivable and certain other long-term assets are offset by deferred revenue and are not part of fund balance on the fund-level *Balance Sheet – Governmental Funds*; however, from a full accrual perspective, changes in the fund-level deferred revenue balances result in adjustments to revenue that are recognized and reported on the government-wide *Statement of Activities*.
- Compensated absences accruals and claims and judgments are not normally expected to be liquidated from expendable available financial resources; and therefore, they are not reported on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*. However, from a full accrual perspective, these are expenses that are reported on the government-wide *Statement of Activities.*

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	HIGHER EDUCATION INSTITUTIONS	UNEMPLOYMENT INSURANCE
ASSETS:		
Current Assets:		
Cash and Pooled Cash	$ 1,156,788	$ 523,036
Investments	158,009	-
Premiums Receivable, net	-	159,303
Student and Other Receivables, net	276,008	12,019
Due From Other Governments	200,149	10,484
Due From Other Funds	9,217	-
Due From Component Units	18,715	-
Inventories	37,654	-
Prepaids, Advances, and Deferred Charges	13,059	-
Total Current Assets	1,869,599	704,842
Noncurrent Assets:		
Restricted Cash and Pooled Cash	313,475	-
Restricted Investments	293,711	-
Restricted Receivables	-	-
Investments	1,445,783	-
Other Long-Term Assets	107,612	2,328
Depreciable Capital Assets and Infrastructure, net	4,997,228	-
Land and Nondepreciable Infrastructure	549,766	-
Total Noncurrent Assets	7,707,575	2,328
TOTAL ASSETS	9,577,174	707,170
DEFERRED OUTFLOW OF RESOURCES:	5,005	-
LIABILITIES:		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	558,793	275
Due To Other Governments	-	2
Due To Other Funds	11,861	-
Due To Component Units	123	-
Deferred Revenue	197,004	-
Compensated Absences Payable	14,221	-
Leases Payable	5,632	-
Notes, Bonds, and COPs Payable	117,846	124,960
Other Postemployment Benefits	15,721	-
Other Current Liabilities	69,101	8,444
Total Current Liabilities	990,302	133,681
Noncurrent Liabilities:		
Due to Other Funds	-	-
Accrued Compensated Absences	207,543	-
Claims and Judgments Payable	36,472	-
Capital Lease Payable	27,762	-
Derivative Instrument Liability	12,994	-
Notes, Bonds, and COPs Payable	3,120,748	509,056
Due to Component Units	1,758	-
Other Postemployment Benefits	139,653	-
Other Long-Term Liabilities	15,698	-
Total Noncurrent Liabilities	3,562,628	509,056
TOTAL LIABILITIES	4,552,930	642,737
NET POSITION:		
Net investment in Capital Assets:	2,741,954	-
Restricted for:		
Unemployment Insurance	-	64,433
Debt Service	7,464	-
Emergencies	-	-
Permanent Funds and Endowments:		
Expendable	6,975	-
Nonexpendable	38,798	-
Other Purposes	575,460	-
Unrestricted	1,658,598	-
TOTAL NET POSITION	$ 5,029,249	$ 64,433

The notes to the financial statements are an integral part of this statement.

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
STATE LOTTERY	OTHER ENTERPRISES	TOTAL	INTERNAL SERVICE FUNDS
$ 33,995	$ 297,618	$ 2,011,437	$ 26,185
-	2,090	160,099	-
-	-	159,303	-
19,719	22,416	330,162	445
-	8,034	218,667	591
-	7,263	16,480	1,626
-	-	18,715	-
1,027	14,637	53,318	1,425
5,067	6,034	24,160	1,121
59,808	358,092	2,992,341	31,393
-	58,982	372,457	-
-	-	293,711	-
-	80,975	80,975	-
-	324,126	1,769,909	-
-	4,178	114,118	6
2,832	250,196	5,250,256	68,685
-	469,790	1,019,556	1,040
2,832	1,188,247	8,900,982	69,731
62,640	1,546,339	11,893,323	101,124
-	-	5,005	-
4,734	43,958	607,760	14,697
25	53,595	53,622	-
28,984	5,166	46,011	50
-	-	123	-
-	40,526	237,530	78
-	721	14,942	103
-	221	5,853	10,669
-	795	243,601	2,070
-	-	15,721	-
22,825	10,297	110,667	203
56,568	155,279	1,335,830	27,870
-	2,077	2,077	-
836	10,647	219,026	6,819
-	-	36,472	-
-	5,423	33,185	52,776
-	-	12,994	-
-	308,516	3,938,320	2,626
-	-	1,758	-
-	-	139,653	-
61	23,256	39,015	-
897	349,919	4,422,500	62,221
57,465	505,198	5,758,330	90,091
2,832	641,625	3,386,411	1,584
-	-	64,433	-
-	-	7,464	-
-	10,005	10,005	-
-	-	6,975	-
-	-	38,798	-
-	54,195	629,655	-
2,343	335,316	1,996,257	9,449
$ 5,175	$ 1,041,141	$ 6,139,998	$ 11,033

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	HIGHER EDUCATION INSTITUTIONS	UNEMPLOYMENT INSURANCE
OPERATING REVENUES:		
Unemployment Insurance Premiums	$ -	$ 828,530
License and Permits	-	95
Tuition and Fees	2,243,811	-
Scholarship Allowance for Tuition and Fees	(535,538)	-
Sales of Goods and Services	1,443,761	-
Scholarship Allowance for Sales of Goods & Services	(21,874)	-
Investment Income (Loss)	1,449	-
Rental Income	14,610	-
Gifts and Donations	24,038	-
Federal Grants and Contracts	1,077,393	922,611
Intergovernmental Revenue	10,093	-
Other	249,896	1,230
TOTAL OPERATING REVENUES	4,507,639	1,752,466
OPERATING EXPENSES:		
Salaries and Fringe Benefits	3,208,747	522
Operating and Travel	1,224,677	1,559,539
Cost of Goods Sold	145,634	-
Depreciation and Amortization	315,859	-
Intergovernmental Distributions	29,695	-
Debt Service	-	-
Prizes and Awards	356	-
TOTAL OPERATING EXPENSES	4,924,968	1,560,061
OPERATING INCOME (LOSS)	(417,329)	192,405
NONOPERATING REVENUES AND (EXPENSES):		
Taxes	-	-
Fines and Settlements	975	1,908
Investment Income (Loss)	58,825	1,428
Rental Income	39,643	1
Gifts and Donations	133,666	-
Intergovernmental Distributions	(19,575)	-
Federal Grants and Contracts	308,873	-
Gain/(Loss) on Sale or Impairment of Capital Assets	(1,367)	-
Insurance Recoveries from Prior Year Impairments	171	-
Debt Service	(119,297)	(11,260)
Other Expenses	(1,414)	-
Other Revenues	4,323	-
TOTAL NONOPERATING REVENUES (EXPENSES)	404,823	(7,923)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(12,506)	184,482
CONTRIBUTIONS, TRANSFERS, AND OTHER ITEMS:		
Capital Contributions	134,279	-
Additions to Permanent Endowments	377	-
Transfers-In	192,801	-
Transfers-Out	(4,949)	(2,141)
TOTAL CONTRIBUTIONS AND TRANSFERS	322,508	(2,141)
CHANGE IN NET POSITION	310,002	182,341
NET POSITION - FISCAL YEAR BEGINNING	4,723,248	(117,908)
Prior Period Adjustments (See Note 29)	(4,001)	-
NET POSITION - FISCAL YEAR ENDING	$ 5,029,249	$ 64,433

The notes to the financial statements are an integral part of this statement.

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
STATE LOTTERY	OTHER ENTERPRISES	TOTAL	INTERNAL SERVICE FUNDS
$ -	$ -	$ 828,530	$ -
65	104,018	104,178	-
-	539	2,244,350	-
-	-	(535,538)	-
559,343	205,862	2,208,966	201,086
-	-	(21,874)	-
-	8,625	10,074	-
-	1,778	16,388	11,649
-	-	24,038	-
-	472,001	2,472,005	-
-	24,970	35,063	-
967	7,277	259,370	380
560,375	825,070	7,645,550	213,115
9,452	209,715	3,428,436	105,124
59,020	456,160	3,299,396	80,168
11,958	40,340	197,932	7,812
1,049	14,521	331,429	16,138
-	8,737	38,432	3
-	14,871	14,871	-
356,679	872	357,907	-
438,158	745,216	7,668,403	209,245
122,217	79,854	(22,853)	3,870
-	27,318	27,318	-
-	6,678	9,561	-
368	8,658	69,279	96
-	9,205	48,849	-
-	2,702	136,368	-
(57,066)	-	(76,641)	-
-	-	308,873	250
(34)	155	(1,246)	394
-	(7)	164	-
-	(14,725)	(145,282)	(2,683)
-	(120)	(1,534)	(53)
-	3	4,326	-
(56,732)	39,867	380,035	(1,996)
65,485	119,721	357,182	1,874
-	3,670	137,949	2,167
-	-	377	-
-	20,966	213,767	2,263
(66,679)	(14,761)	(88,530)	(4,895)
(66,679)	9,875	263,563	(465)
(1,194)	129,596	620,745	1,409
6,369	652,974	5,264,683	9,933
-	258,571	254,570	(309)
$ 5,175	$ 1,041,141	$ 6,139,998	$ 11,033

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	HIGHER EDUCATION INSTITUTIONS	UNEMPLOYMENT INSURANCE
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from:		
Tuition, Fees, and Student Loans	$ 1,725,585	$ -
Fees for Service	1,358,578	-
Sales of Products	2,442	-
Gifts, Grants, and Contracts	1,568,403	920,104
Loan and Note Repayments	403,396	-
Unemployment Insurance Premiums	-	535,435
Income from Property	54,253	-
Other Sources	65,723	-
Cash Payments to or for:		
Employees	(3,052,233)	-
Suppliers	(1,219,963)	-
Sales Commissions and Lottery Prizes	-	-
Unemployment Benefits	-	(1,544,638)
Scholarships	(115,501)	-
Others for Student Loans and Loan Losses	(401,886)	-
Other Governments	(29,716)	-
Other	(78,275)	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	280,806	(89,099)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers-In	192,801	-
Transfers-Out	(4,949)	(2,141)
Receipt of Deposits Held in Custody	620,308	-
Release of Deposits Held in Custody	(619,369)	-
Gifts and Grants for Other Than Capital Purposes	134,024	-
Intergovernmental Distributions	(19,575)	-
NonCapital Debt Proceeds	3,186	632,886
NonCapital Debt Service Payments	(7,906)	(20,038)
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES	298,520	610,707
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition of Capital Assets	(579,283)	-
Capital Contributions	398	-
Capital Gifts, Grants, and Contracts	72,173	-
Proceeds from Sale of Capital Assets	5,730	-
Capital Debt Proceeds	677,885	-
Capital Debt Service Payments	(454,908)	-
Capital Lease Payments	(23,386)	-
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(301,391)	-

The notes to the financial statements are an integral part of this statement.

(Continued)

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
STATE LOTTERY	OTHER ENTERPRISE	TOTALS	INTERNAL SERVICE FUNDS
$ -	$ 827	$ 1,726,412	$ -
-	240,539	1,599,117	200,381
559,006	57,130	618,578	982
-	445,669	2,934,176	248
-	-	403,396	-
-	-	535,435	-
-	10,983	65,236	11,673
1,032	88,639	155,394	562
(8,876)	(139,764)	(3,200,873)	(88,944)
(28,527)	(230,037)	(1,478,527)	(99,756)
(407,672)	(4,261)	(411,933)	(608)
-		(1,544,638)	-
-	-	(115,501)	-
-	(343,260)	(745,146)	-
-	(8,772)	(38,488)	(3)
(17)	(14,059)	(92,351)	(125)
114,946	103,634	410,287	24,410
-	20,966	213,767	2,263
(66,679)	(14,761)	(88,530)	(4,895)
-	135	620,443	433
-	(1)	(619,370)	(488)
-	2,111	136,135	-
(53,708)	-	(73,283)	-
-	-	636,072	-
-	(611)	(28,555)	-
(120,387)	7,839	796,679	(2,687)
(132)	(120,154)	(699,569)	(3,731)
-	-	398	-
-	-	72,173	-
-	17	5,747	4,234
-	4,062	681,947	1,397
-	(14,493)	(469,401)	(4,628)
-	(2,672)	(26,058)	(13,249)
(132)	(133,240)	(434,763)	(15,977)

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012 **(Continued)**

(DOLLARS IN THOUSANDS)	HIGHER EDUCATION INSTITUTIONS	UNEMPLOYMENT INSURANCE
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends on Investments	77,592	1,428
Proceeds from Sale/Maturity of Investments	3,962,009	-
Purchases of Investments	(4,267,900)	-
Increase(Decrease) from Unrealized Gain(Loss) on Investments	(626)	-
NET CASH FROM INVESTING ACTIVITIES	(228,925)	1,428
NET INCREASE (DECREASE) IN CASH AND POOLED CASH	49,010	523,036
CASH AND POOLED CASH , FISCAL YEAR BEGINNING	1,417,584	-
Prior Period Adjustment (See Note 29)	3,669	-
CASH AND POOLED CASH, FISCAL YEAR END	$ 1,470,263	$ 523,036
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income (Loss)	$ (417,329)	$ 192,405
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	315,859	-
Investment/Rental Income and Other Revenue in Operating Income	-	(1,230)
Rents, Fines, Donations, and Grants and Contracts in NonOperating	355,270	1,910
(Gain)/Loss on Disposal of Capital and Other Assets	34	-
Compensated Absences	11,845	-
Interest and Other Expense in Operating Income	(11,665)	-
Net Changes in Assets and Liabilities Related to Operating Activities:		
(Increase) Decrease in Operating Receivables	(64,350)	22,878
(Increase) Decrease in Inventories	(8,727)	-
(Increase) Decrease in Other Operating Assets	6,139	-
Increase (Decrease) in Accounts Payable	72,557	(304,448)
Increase (Decrease) in Other Operating Liabilities	21,173	(614)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 280,806	$ (89,099)
SUPPLEMENTARY INFORMATION - NONCASH TRANSACTIONS:		
Capital Assets Funded by the Capital Projects Fund	4,965	-
Capital Assets Acquired by Grants or Donations and Payable Increases	98,960	-
Realized/Unrealized Gain/Loss on Investments and Interest Receivable Accruals	24,245	-
Loss on Disposal of Capital and Other Assets	12,134	-
Amortization of Debt Valuation Accounts and Interest Payable Accruals	34,017	-
Assumption of Capital Lease Obligation or Mortgage	9,680	-
Financed Debt Issuance Costs	1,148	-
Fair Value Change in Derivative Instrument	6,812	-

The notes to the financial statements are an integral part of this statement.

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES
STATE LOTTERY	OTHER ENTERPRISE	TOTALS	INTERNAL SERVICE FUNDS
517	15,757	95,294	43
-	62,202	4,024,211	-
-	(2,347)	(4,270,247)	-
(149)	273	(502)	52
368	75,885	(151,244)	95
(5,205)	54,118	620,959	5,841
39,200	259,668	1,716,452	20,344
-	42,814	46,483	-
$ 33,995	$ 356,600	$ 2,383,894	$ 26,185
$ 122,217	$ 79,854	$ (22,853)	$ 3,870
1,049	14,521	331,429	16,138
-	(8,625)	(9,855)	-
-	43,540	400,720	477
-	2,260	2,294	11
30	250	12,125	7
-	(13,917)	(25,582)	161
(313)	(47,571)	(89,356)	610
205	383	(8,139)	(168)
(558)	(4,482)	1,099	874
1,984	31,556	(198,351)	2,789
(9,668)	5,865	16,756	(359)
$ 114,946	$ 103,634	$ 410,287	$ 24,410
-	372	5,337	2,167
-	-	98,960	-
-	-	24,245	-
35	-	12,169	-
-	-	34,017	-
-	4,062	13,742	10,208
-	-	1,148	-
-	-	6,812	-

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	PENSION AND BENEFIT TRUST	PRIVATE PURPOSE TRUST	AGENCY
ASSETS:			
Current Assets:			
Cash and Pooled Cash	$ 47,784	$ 120,785	$ 948,875
Taxes Receivable, net	-	-	125,025
Other Receivables, net	426	8,589	384
Due From Other Governments	1	-	-
Due From Other Funds	21,628	4,546	9,933
Inventories	-	-	3
Noncurrent Assets:			
Investments:			
Government Securities	-	17,321	-
Repurchase Agreements	-	899	-
Mutual Funds	-	4,261,887	-
Other Investments	-	45,646	-
Other Long-Term Assets	-	-	13,736
TOTAL ASSETS	69,839	4,459,673	$ 1,097,956
LIABILITIES:			
Current Liabilities:			
Tax Refunds Payable	-	-	4,238
Accounts Payable and Accrued Liabilities	15,298	8,113	1,063
Due To Other Governments	-	-	221,676
Due To Other Funds	-	17	37
Deferred Revenue	-	6,080	-
Claims and Judgments Payable	13,695	-	631
Other Current Liabilities	-	-	826,089
Noncurrent Liabilities:			
Deposits Held In Custody For Others	-	2,534	38,493
Accrued Compensated Absences	37	-	-
Other Long-Term Liabilities	-	-	5,729
TOTAL LIABILITIES	29,030	16,744	$ 1,097,956
NET POSITION:			
Held in Trust for:			
Pension/Benefit Plan Participants	33,830	-	
Individuals, Organizations, and Other Entities	-	4,442,929	
Unrestricted	6,979	-	
TOTAL NET POSITION	$ 40,809	$ 4,442,929	

The notes to the financial statements are an integral part of this statement.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	PENSION AND BENEFIT TRUST	PRIVATE PURPOSE TRUST
ADDITIONS:		
Additions By Participants	$ -	$ 825,131
Member Contributions	86,426	-
Employer Contributions	212,903	-
Investment Income/(Loss)	1,052	135,870
Employee Participation Fees	1,515	-
Unclaimed Property Receipts	-	32,510
Other Additions	7,768	2,981
Transfers-In	1,128	-
TOTAL ADDITIONS	310,792	996,492
DEDUCTIONS:		
Distributions to Participants	-	263,069
Health Insurance Premiums Paid	136,010	-
Health Insurance Claims Paid	130,402	-
Other Benefits Plan Expense	20,215	-
Payments in Accordance with Trust Agreements	-	465,028
Other Deductions	17,442	-
Transfers-Out	210	104
TOTAL DEDUCTIONS	304,279	728,201
CHANGE IN NET POSITION	6,513	268,291
NET POSITION - FISCAL YEAR BEGINNING	34,296	4,174,638
NET POSITION - FISCAL YEAR ENDING	$ 40,809	$ 4,442,929

The notes to the financial statements are an integral part of this statement.

STATEMENT OF NET POSITION
COMPONENT UNITS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	UNIVERSITY OF COLORADO FOUNDATION
ASSETS:			
Current Assets:			
Cash and Pooled Cash	$ 46,225	$ 122,103	$ 13,726
Investments	-	-	-
Restricted Securities Not Held for Investment	-	27,492	-
Contributions Receivable, net	-	-	26,611
Other Receivables, net	116,112	86,912	324
Due From Other Governments	-	1,667	-
Inventories	18,697	-	-
Prepaids, Advances, and Deferred Charges	13,411	-	281
Total Current Assets	194,445	238,174	40,942
Noncurrent Assets:			
Restricted Cash and Pooled Cash	-	115,981	-
Restricted Investments	125,334	289,524	-
Restricted Receivables	29,268	4,503	-
Restricted Securities Not Held for Investment	-	18,996	-
Investments	741,096	-	1,127,868
Contributions Receivable, net	-	-	31,372
Net Pension Asset	6,459	-	-
Other Long-Term Assets	10,093	1,227,819	-
Depreciable Capital Assets and Infrastructure, net	533,206	43	2,048
Land and Nondepreciable Infrastructure	226,900	-	-
Total Noncurrent Assets	1,672,356	1,656,866	1,161,288
TOTAL ASSETS	1,866,801	1,895,040	1,202,230
LIABILITIES:			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	137,434	18,397	9,006
Due To Other Governments	-	1,335	-
Deferred Revenue	-	515	375
Compensated Absences Payable	20,568	-	-
Claims and Judgments Payable	-	-	-
Leases Payable	-	-	821
Notes, Bonds, and COPs Payable	13,663	60,205	-
Other Current Liabilities	30,735	154,514	11,025
Total Current Liabilities	202,400	234,966	21,227
Noncurrent Liabilities:			
Deposits Held In Custody For Others	-	-	242,195
Capital Lease Payable	-	-	1,214
Notes, Bonds, and COPs Payable	691,740	1,040,369	-
Other Long-Term Liabilities	41,623	30,367	15,828
Total Noncurrent Liabilities	733,363	1,070,736	259,237
TOTAL LIABILITIES	935,763	1,305,702	280,464
NET POSITION:			
Net investment in Capital Assets:	122,026	43	13
Restricted for:			
Emergencies	-	-	-
Permanent Funds and Endowments:			
Expendable	-	-	508,307
Nonexpendable	-	-	350,220
Other Purposes	29,470	521,058	-
Unrestricted	779,542	68,237	63,226
TOTAL NET POSITION	$ 931,038	$ 589,338	$ 921,766

The notes to the financial statements are an integral part of this statement.

COLORADO STATE UNIVERSITY FOUNDATION	COLORADO SCHOOL OF MINES FOUNDATION	UNIVERSITY OF NORTHERN COLORADO FOUNDATION	OTHER COMPONENT UNITS	TOTAL
$ 460	$ 2,387	$ 2,581	$ 33,174	$ 220,656
-	-	-	81,495	81,495
-	-	-	-	27,492
4,742	6,792	551	4,150	42,846
-	1,758	269	1,851	207,226
-	-	-	364	2,031
-	-	-	-	18,697
154	-	-	-	13,846
5,356	10,937	3,401	121,034	614,289
-	113	-	15,364	131,458
-	-	-	-	414,858
-	-	-	-	33,771
-	-	-	-	18,996
302,173	220,460	90,471	33,246	2,515,314
17,247	9,556	354	-	58,529
-	-	-	-	6,459
563	267	109	11,176	1,250,027
13	23	1,072	119,255	655,660
-	-	-	62,625	289,525
319,996	230,419	92,006	241,666	5,374,597
325,352	241,356	95,407	362,700	5,988,886
1,173	1,354	1,282	5,466	174,112
-	-	-	-	1,335
-	-	-	10,380	11,270
-	-	-	-	20,568
-	-	-	23,309	23,309
-	-	-	-	821
-	-	-	306	74,174
-	-	-	-	196,274
1,173	1,354	1,282	39,461	501,863
13,580	14,793	675	-	271,243
-	-	-	-	1,214
-	-	-	54,944	1,787,053
853	10,156	170	23,074	122,071
14,433	24,949	845	78,018	2,181,581
15,606	26,303	2,127	117,479	2,683,444
13	23	1,072	138,341	261,531
-	-	-	29	29
142,715	67,126	15,644	-	733,792
139,205	126,578	63,735	-	679,738
-	-	-	68,551	619,079
27,813	21,326	12,829	38,300	1,011,273
$ 309,746	$ 215,053	$ 93,280	$ 245,221	$ 3,305,442

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION COMPONENT UNITS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	UNIVERSITY OF COLORADO FOUNDATION
OPERATING REVENUES:			
Fees	$ -	$ 50,891	$ 5,100
Sales of Goods and Services	921,488	-	-
Investment Income (Loss)	-	13,623	-
Rental Income	-	-	-
Gifts and Donations	-	-	107,074
Federal Grants and Contracts	-	6,509	-
Other	19,941	65	1,589
TOTAL OPERATING REVENUES	941,429	71,088	113,763
OPERATING EXPENSES:			
Salaries and Fringe Benefits	364,329	1,264	-
Operating and Travel	197,982	18,012	23,767
Cost of Goods Sold	185,880	-	-
Depreciation and Amortization	46,267	14	-
Debt Service	-	54,176	-
Foundation Program Distributions	-	-	109,482
TOTAL OPERATING EXPENSES	794,458	73,466	133,249
OPERATING INCOME (LOSS)	146,971	(2,378)	(19,486)
NONOPERATING REVENUES AND (EXPENSES):			
Investment Income (Loss)	(13,038)	-	(3,213)
Gifts and Donations	-	-	-
Gain/(Loss) on Sale or Impairment of Capital Assets	(268)	-	-
Debt Service	(25,915)	-	-
Other Expenses	(747)	-	-
Other Revenues	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(39,968)	-	(3,213)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	107,003	(2,378)	(22,699)
CONTRIBUTIONS, TRANSFERS, AND OTHER ITEMS:			
Capital Contributions	2,069	24,561	-
TOTAL CONTRIBUTIONS AND TRANSFERS	2,069	24,561	-
CHANGE IN NET POSITION	109,072	22,183	(22,699)
NET POSITION - FISCAL YEAR BEGINNING	821,966	567,155	944,465
Accounting Changes (See Note 29)	-	-	-
NET POSITION - FISCAL YEAR ENDING	$ 931,038	$ 589,338	$ 921,766

The notes to the financial statements are an integral part of this statement.

COLORADO STATE UNIVERSITY FOUNDATION	COLORADO SCHOOL OF MINES FOUNDATION	UNIVERSITY OF NORTHERN COLORADO FOUNDATION	OTHER COMPONENT UNITS	TOTAL
$ -	$ -	$ -	$ 101,747	$ 157,738
-	-	-	-	921,488
-	-	-	3,254	16,877
-	-	-	948	948
25,490	30,949	4,856	-	168,369
-	-	-	2,931	9,440
101	171	597	-	22,464
25,591	31,120	5,453	108,880	1,297,324
-	-	-	-	365,593
2,203	4,043	2,571	129,980	378,558
-	-	-	-	185,880
-	-	-	4,050	50,331
-	-	-	-	54,176
31,032	17,394	9,357	-	167,265
33,235	21,437	11,928	134,030	1,201,803
(7,644)	9,683	(6,475)	(25,150)	95,521
4,376	(3,960)	1,208	668	(13,959)
-	-	-	9,150	9,150
-	-	-	-	(268)
-	-	-	-	(25,915)
-	-	-	(2,913)	(3,660)
-	-	-	36,362	36,362
4,376	(3,960)	1,208	43,267	1,710
(3,268)	5,723	(5,267)	18,117	97,231
-	-	-	-	26,630
-	-	-	-	26,630
(3,268)	5,723	(5,267)	18,117	123,861
313,014	209,330	98,547	247,225	3,201,702
-	-	-	(20,121)	(20,121)
$ 309,746	$ 215,053	$ 93,280	$ 245,221	$ 3,305,442

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - COMPONENT UNITS RECAST TO THE STATEMENT OF ACTIVITIES FORMAT FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	*Statement of Revenues, Expenses, and Changes in Net Position* Totals	*Statement of Activities* Treatment	*Statement of Activities* Amounts
OPERATING REVENUES:			
Fees	$ 157,738	Charges for Services	$ 157,738
Sales of Goods and Services	921,488	Charges for Services	921,488
Investment Income (Loss)	16,877	Unrestricted Investment Earnings	16,877
Rental Income	948	Charges for Services	948
Gifts and Donations	168,369	Operating Grants & Contributions	168,369
Federal Grants and Contracts	9,440	Operating Grants & Contributions	9,440
Other	22,464	Charges for Services	20,006
		Operating Grants & Contributions	2,458
TOTAL OPERATING REVENUES	1,297,324		
OPERATING EXPENSES:			
Salaries and Fringe Benefits	365,593	Expenses	365,593
Operating and Travel	378,558	Expenses	378,558
Cost of Goods Sold	185,880	Expenses	185,880
Depreciation and Amortization	50,331	Expenses	50,331
Debt Service	54,176	Expenses	54,176
Foundation Program Distributions	167,265	Expenses	167,265
TOTAL OPERATING EXPENSES	1,201,803		
OPERATING INCOME (LOSS)	95,521		
NONOPERATING REVENUES AND (EXPENSES):			
Investment Income (Loss)	(13,959)	Unrestricted Investment Earnings	5,981
		Operating Grants & Contributions	(19,940)
Gifts and Donations	9,150	Payment from State	9,150
Gain/(Loss) on Sale or Impairment of Capital Assets	(268)	Operating Grants & Contributions	(268)
Debt Service	(25,915)	Expenses	(25,915)
Other Expenses	(3,660)	Expenses	(3,660)
Other Revenues	36,362	Payment from State	34,694
		Capital Grants & Contributions	1,645
		Sales and Use Tax	23
TOTAL NONOPERATING REVENUES (EXPENSES)	1,710		
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	97,231		
CONTRIBUTIONS, TRANSFERS, AND OTHER ITEMS:			
Capital Contributions	26,630	Operating Grants & Contributions	26,260
		Capital Grants & Contributions	370
TOTAL CONTRIBUTIONS AND TRANSFERS	26,630		
CHANGE IN NET POSITION	123,861		123,861
NET POSITION - FISCAL YEAR BEGINNING	3,201,702		3,201,702
Accounting Changes (See Note 29)	(20,121)		(20,121)
NET POSITION - FISCAL YEAR ENDING	$ 3,305,442		$ 3,305,442

The notes to the financial statements are an integral part of this schedule.

NOTES TO THE FINANCIAL STATEMENTS

NOTES 1 Through 7 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the State of Colorado have been prepared in conformance with generally accepted accounting principles (GAAP) for governments as prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard setting body for establishing governmental accounting and financial reporting principles.

During Fiscal Year 2011-12, the State implemented 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. 64 – Derivative Instruments: Application of Hedge Accounting Termination Provisions - an amendment to GASB Statement No. 53.

The preparation of financial statements in conformance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, the disclosed amount of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide statements report all nonfiduciary activities of the primary government and its component units. Fiduciary activities of the primary government and its component units are excluded from the government-wide statements because those resources are not available to fund the programs of the government. The government-wide statements include the *Statement of Net Position* and the *Statement of Activities*; these statements show the financial position and changes in financial position from the prior year. (See additional discussion in Note 3.)

NOTE 2 – REPORTING ENTITY

For financial reporting purposes, the State of Colorado's primary government includes all funds of the State, its three branches of government, departments, agencies, and state-funded institutions of higher education that make up the State's legal entity. The State's reporting entity also includes those component units that are legally separate entities, for which the State's elected officials are financially accountable.

Financial accountability is defined in GASB Statement No. 14 – The Financial Reporting Entity, as amended by GASB Statement No. 61. The State is financially accountable for those entities for which the State appoints a voting majority of the governing board and either is able to impose its will upon the entity or there exists a financial benefit or burden relationship with the State.

For those entities that the State does not appoint a voting majority of the governing board, GASB Statement No. 14 includes them in the reporting entity if they are fiscally dependent and there exists a financial benefit or burden relationship with the State. Entities that do not meet the specific criteria for inclusion may still be included if it would be misleading to exclude them. Under GASB Statement No. 39, individually significant legally separate tax-exempt organizations are included as component units if their resources are for the direct benefit of the State and the State can access those resources.

The following entities qualify as discretely presented component units:

- University of Colorado Hospital Authority
- Colorado Water Resources and Power Development Authority
- University of Colorado Foundation
- Colorado State University Foundation
- Colorado School of Mines Foundation
- University of Northern Colorado Foundation
- Other Component Units (Nonmajor):
  - Denver Metropolitan Major League Baseball Stadium District
  - CoverColorado
  - Colorado Venture Capital Authority
  - HLC @ Metro, Inc.

The table on the following page contains the primary factors for the inclusion of the non-foundation component units in the State's reporting entity:

Component Unit (Non Foundation)	Board Appointment	Ability to Impose Will	Finanical Benefit/Burden Relationship
University of Colorado Hospital Authority	Appointment by the State through the Board of Regents of the University of Colorado, with consent of the Senate.	The level of indigent care services and the delivery of mental health serivces through the University of Colorado's physchiatric hospital is dictated by the State.	Asset transfer and cost-based services provisions exist between the Authority and the University of Colorado.
Colorado Water Resources and Power Development Authority	Appointment by the Governor, with consent of the the Senate.	Water projects are subject to General Assembly authorization.	The Authority can enter into agreements in name of the State, while the State is required to develop project use plans for the Authority at no cost. The State may also appropriate funds inorder for the Authority to meet its debt service requirements.
Denver Metropolitan Major League Stadium District	Appointment by the Governor, with consent of the the Senate.	Board members serve at the pleasure of the Governor.	None.
CoverColorado	Appointment by the Governor, with consent of the the Senate.	None.	The State provides annual funding CoverColorado through the Unclaimed Property program.
Venture Capital Authority	Appointment by the Governor or legislature.	Bond issuance is contingent on legislative approval.	The Authority was capitalized based general-purpose revenue tax credits.
HLC @ Metro, Inc.	Appointment by the State through the Metropolitan State University of Denver Board of Trustees.	The Board of Trustees of the Metropolitan State University of Denver controls and supervises the board of HLC @ Metro, Inc.	Metro State University of Denver has guaranteed the debt of HLC @ Metro, Inc.

The four foundations meet the GASB Statement No. 39 criteria discussed above and are included because they are deemed by management to be individually significant.

Detailed financial information may be obtained directly from these organizations at the following addresses:

University of Colorado Hospital Authority
Chief Financial Officer
Mail Stop F-417, P.O. Box 6510
Aurora, Colorado 80045

Colorado Water Resources and Power Development Authority
1580 Logan Street, Suite 620
Denver, Colorado 80203

University of Colorado Foundation
4740 Walnut Street
Boulder, Colorado 80301

Colorado State University Foundation
410 University Services Center
Fort Collins, CO 80523-9100

Colorado School of Mines Foundation, Inc.
P. O. Box 4005
Golden, Colorado 80402-4005

University of Northern Colorado Foundation
Judy Farr Alumni Center
Campus Box 20
Greeley, CO 80639

Denver Metropolitan Major League Baseball Stadium District
2001 Blake Street
Denver, Colorado 80205

CoverColorado
425 South Cherry Street, Suite 160
Glendale, Colorado 80246

Venture Capital Authority
1625 Broadway, Suite 2700
Denver, Colorado 80202

HLC @ Metro, Inc.
1512 Larimer St., Suite 800
Denver, CO 80202

The following related organizations, for which the State appoints a voting majority of their governing boards, are not part of the reporting entity based on the criteria of GASB Statement No. 14, as amended by GASB Statements No. 39 and 61:

Pinnacol Assurance
Colorado Educational and Cultural Facilities Authority
Colorado Health Facilities Authority
Colorado Agricultural Development Authority
Colorado Housing and Finance Authority
Colorado Sheep and Wool Authority
Colorado Beef Council Authority
Fire and Police Pension Association
The State Board of the Great Outdoors
Colorado Trust Fund

Even though the appointment of governing boards of these authorities is similar to those included in the reporting entity, the State cannot impose its will upon these entities or it does not have a financial benefit or burden relationship with them. Detailed financial information may be obtained directly from these organizations.

Various college and university foundations exist for the benefit of the related State institutions of higher education, but they do not meet all of the GASB Statement No. 39 requirements for inclusion as component units. These entities are included in the various note disclosures if they qualify as related parties or if omitting them would be misleading.

The State has entered a joint operating agreement with the Huerfano County Hospital District to provide patient care at the Colorado State Veterans Nursing Home at Walsenburg. The facility is owned by the State, but it is operated by the hospital district under a twenty-year contract that is renewable at the district's option for successive ten-year terms up to 99 years from the original commencement date in November 1993.

The State's contract with the Huerfano County Hospital District states that the district is responsible for funding the operating deficits of the nursing home; however, since the State owns the nursing home, it retains ultimate financial responsibility for the home. Only the State's share of assets, liabilities, revenues, and expenses associated with the joint operation are shown in these financial statements. These include the land, building, and some of the equipment for the nursing home as well as revenues and expenses associated with the State's on-site contract administrator. The State's pass-through of U.S. Veterans Administration's funds to the district is also shown as revenue and expense of the State.

NOTE 3 – BASIS OF PRESENTATION – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements focus on the government as a whole. The *Statement of Net Position* and the *Statement of Activities* are presented using the economic resources measurement focus and the full accrual basis of accounting. Under this presentation, all revenues, expenses, and all current and long-term assets and liabilities of the government are reported including capital assets, depreciation, and long-term debt.

The government-wide statements show the segregation between the primary government and its component units. The primary government is further subdivided between governmental activities and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The *Statement of Net Position* presents the financial position of the government. The net position section of the statement focuses on whether assets, and deferred outflows of resources net of related liabilities, and deferred inflows have been restricted as to the purpose for which they may be used. When an external party or the State Constitution places a restriction on the use of certain assets, those assets, net of related liabilities, are reported in the Net Position line items shown as Restricted. The nature of an asset may also result in a restriction on asset use. The line item Net Investment in Capital Assets, comprises capital assets (net of depreciation) reduced by the outstanding balance of leases, bonds, mortgages, notes, Certificates of Participation, or other borrowings that were used to finance the acquisition, construction, or improvement of the capital asset. The State does not report restrictions of net position related to enabling legislation because a settled court case determined that crediting money to a special fund does not mean that the General Assembly is prohibited from appropriating the money for another purpose. Internal Service Fund assets and liabilities are reported in the government-wide *Statement of Net Position* as part of the governmental activities.

The *Statement of Activities* shows the change in financial position for the year. It focuses on the net program cost of individual functions and business-type activities in State government. It does this by presenting direct and allocated indirect costs reduced by program revenues of the function or business-type activities. Direct costs are those that can be specifically identified with a program. The State allocates indirect costs based on the Statewide Appropriations/Cash Fees Plan. Program revenues comprise fines and forfeitures, charges for goods and services, and capital and operating grants.

Taxes, with the exception of unemployment insurance premiums supporting a business-type activity, are presented as general-purpose revenues. General-purpose revenues are presented at the bottom of the statement and do not affect the calculation of net program cost.

The State reports only its proprietary funds as business-type activities. The business-type activities follow all current GASB pronouncements. The proprietary statements and government-wide statements also follow all Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, except those that conflict with a GASB pronouncement.

Interfund transactions, such as federal and State grants moving between State agencies, have been eliminated from the government-wide statements to the extent that they occur within either the governmental or business-type activities, except as follows. In order not to misstate the sales revenue and purchasing expenses of individual functions or business-type activities, the effects of interfund

services provided and used have not been eliminated. Balances between governmental and business-type activities are presented as internal balances and are eliminated in the total column. Internal Service Fund activity has been eliminated by allocating the net revenue/expense of the Internal Service Fund to the function originally charged for the internal sale.

Some of the State's component units have fiscal year-ends that differ from the State's fiscal year-end, and as a result amounts receivable and payable between the primary government and component units may not be equal. Amounts shown as receivable and payable between the primary government and the component units are primarily with the University of Colorado Hospital Authority and the four foundations, which are reported as component units and have matching fiscal year ends, but also include amounts related to component units not deemed material for discrete reporting.

Interfund balances between the primary government's fiduciary activities and the primary government are presented on the government-wide statements as external receivables and payables.

NOTE 4 – BASIS OF PRESENTATION – FUND FINANCIAL STATEMENTS

Primary Government

The fund-level statements provide additional detail about the primary government and its component units. The information is presented in four types – governmental funds, proprietary funds, fiduciary funds, and component units. With the exception of the fiduciary fund type, each type is presented with a major fund focus.

The Governmental Accounting Standards Board has defined major funds based on percentage thresholds; however, it allows presentation of any fund as a major fund when that fund is particularly important to financial statement users. The Capital Projects Fund, the State Education Fund, and the Lottery Fund do not meet the percentage threshold requirements, but they are presented as major funds under the discretion provided by the standard. The State's component units are reported as major except for the Denver Metropolitan Major League Baseball Stadium District, CoverColorado, the Venture Capital Authority, and HLC @ Metro, Inc. which are presented as nonmajor component units.

The State's major funds report the following activities:

GOVERNMENTAL FUND TYPE:

General Fund
Transactions that are not related to specific revenue streams for dedicated purposes for services traditionally provided by State government are accounted for in the General Fund. The General Fund contains Special Purpose Funds that include the State Public School, Risk Management, and Other Special Purpose Funds. Resources obtained from federal grants that support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements. As a result of comingled current and cumulative general-purpose and special-purpose revenue in the General Fund, combining statements detailing the components of the General Fund are included as supplementary information. The statements segregate activities funded with general-purpose revenue in order to demonstrate compliance with the legal definition of the General Fund, which is referred to as the General Purpose Revenue Fund.

Resource Extraction
This fund accounts for receipts from severance taxes, mineral leasing, and fees associated with regulation of mining activities. Expenditures include distributions to local governments, regulatory costs, and loans to special districts and local governments for water projects.

Highway Users Tax Fund
Expenditures of this fund are for the construction and maintenance of public highways, the operations of the State Patrol, and the motor vehicle related operations of the Department of Revenue. Revenues are from excise taxes on motor fuels, driver, and vehicle registration fees, and other related taxes. In prior years this fund has issued revenue bonds to finance construction and maintenance of highway infrastructure. Most of the State's infrastructure is owned by this fund.

Capital Projects Fund
Transactions related to resources obtained and used for acquisition, construction, or improvement of State owned facilities and certain equipment are accounted for in the Capital Projects Fund unless the activity occurs in a proprietary fund or in certain instances when the activity is incidental to a cash fund. A combining statement of the components of the Capital Projects Fund is presented as supplementary information to segregate regular (primarily general-funded) and special (primarily cash-funded) capital construction.

State Education Fund
The State Education Fund was created in the State Constitution by a vote of the people in November 2000. The fund's primary revenue source is a tax of one third of one percent on federal taxable income. The revenues are restricted for the purpose of improving Colorado students' primary education by funding specific programs and by guaranteeing appropriation growth of at least one percent greater than annual inflation through Fiscal Year 2010-11 and by inflation thereafter.

PROPRIETARY FUND TYPE:

Higher Education Institutions
This fund reports the activities of all state institutions of higher education. Fees for educational services, tuition

payments, and research grants are the primary sources of funding for this activity. Higher Education Institutions have significant capital debt secured solely by pledged revenues.

Unemployment Insurance
This fund accounts for the collection of unemployment insurance premiums from employers, related federal support, the payment of unemployment benefits to eligible claimants, and Revenue Bonds issued through a related party, Colorado Housing and Finance Authority, to repay borrowings from the federal government.

Lottery
The State Lottery encompasses the various lottery and lotto games run under Colorado Revised Statutes. The primary revenue source is lottery ticket sales, and the net proceeds are primarily distributed to the Great Outdoors Colorado Program (a related organization), the Conservation Trust Fund, and when receipts are adequate, the General Purpose Revenue Fund. The funds are used primarily for open space purchases and recreational facilities throughout the State.

Nonmajor funds of each fund type are aggregated into a single column for presentation in the basic financial statements. In addition to the major funds discussed above, the State reports the following fund categories in supplementary information in the Comprehensive Annual Financial Report (CAFR).

GOVERNMENTAL FUND TYPE (NONMAJOR):

General Fund
The General Fund and its components are classified as a major fund in the basic financial statements. Because of the requirement to separately identify activity related to general-purpose revenues for legal compliance purposes, the general-purpose revenue activity and the special-purpose revenue activities are shown in a combining statement detailing the components of the General Fund. As a result, the General Fund activity is presented similar to major and nonmajor funds. The general-purpose activity is presented in the General Purpose Revenue Fund, while the special-purpose revenue activities include the Public School Fund, the Risk Management Fund, and the Other Special Purpose Fund.

Capital Projects
The Capital Projects Fund and its components are classified as a major fund in the basic financial statements. The components are necessary to support the calculation of resources available for future appropriation. In order to demonstrate legal compliance, the Regular Capital Projects, which is primarily funded from general-purpose revenue, and Special Capital Projects Fund, which is primarily funded with dedicated revenues, are presented similar to nonmajor funds.

Special Revenue Funds
Transactions related to resources obtained from specific sources and dedicated to specific purposes are accounted for in special revenue funds. The individual nonmajor funds include Labor, Gaming, Tobacco Impact Mitigation, Resource Management, Environment and Health Protection, Unclaimed Property, and Other Special Revenue Funds.

Debt Service Fund
This fund accounts for the accumulation of resources, primarily transfers from other funds, for the payment of long-term debt principal and interest. It also accounts for the issuance of debt solely to refund debt of other funds. The primary debt serviced by this fund consists of Certificates of Participation issued by various departments and Transportation Revenue Anticipation Notes issued by the Department of Transportation to fund infrastructure.

Permanent Funds
This collection of funds reports resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the State's programs. The individual nonmajor funds included in this category are the State Lands Fund and an aggregation of several smaller funds. On the government-wide financial statements the fund balance of these funds are presented as restricted with separate identification of the nonexpendable (principal) and expendable (earnings) amounts. On the fund-level financial statements the principal portion is reported as Nonspendable.

PROPRIETARY FUND TYPE (NONMAJOR):

Enterprise Funds
The State uses enterprise funds to account for activities that charge fees, primarily to external users, to recover the costs of the activity. In some instances, the requirement to recover costs is a legal mandate, and in others it is due to management's pricing policy. The individual nonmajor funds reported in supplementary information include CollegeInvest, Parks and Wildlife, College Assist, State Fair Authority, Correctional Industries, State Nursing Homes, Prison Canteens, Petroleum Storage Tank, Transportation Enterprise, and several smaller funds aggregated as Other Enterprise Funds.

Internal Service Funds
The State uses Internal Service Funds to account for sales of goods and services, primarily to internal customers, on a cost reimbursement basis. The major fund concept does not apply to Internal Service Funds. The State's Internal Service Funds reported in supplementary information include Central Services, Information Technology, Capitol Complex, Highways, Public Safety, Administrative Courts, and Other Enterprise Services. In the fund financial statements, these activities are aggregated into a single column. In the government-wide statements, the Internal Service Funds are included in the governmental activities on the *Statement of Net Position*, and they are included in the *Statement of Activities* through an allocation of their net revenue/expense back to the programs originally charged for the goods or services.

FIDUCIARY FUND TYPE:

The resources reported in fiduciary fund types are not available for use in the State's programs; therefore, none of the fiduciary funds are included in the government-wide financial statements.

Pension and Benefit Trust Funds
In the basic financial statements, the State reports in a single column the activities related to resources being held in trust for members and beneficiaries of the Group Benefits Plan, which provides Health, Life, Dental, and Short-Term Disability Benefits to State employees.

Private Purpose Trust Funds
Private Purpose Trust Funds are used to report the resources held in trust for the benefit of other governments, private organizations, or individuals. A single column in the basic financial statements aggregates the Treasurer's Private Purpose Trusts, Unclaimed Property, the College Savings Plan operated by CollegeInvest, the College Opportunity Fund (liquidated annually), the Multistate Lottery Winners Trust Fund and several smaller funds shown in the aggregate as Other.

Agency Funds
Agency funds are used to report resources held in a purely custodial capacity for other individuals, private organizations, or other governments. Agency funds primarily include local sales tax collections, trustee investments related to State capital projects, and investments of the Colorado Water Resource and Power Development Authority. Typically the time between receipt and disbursement of these resources is short and investment earnings are inconsequential.

PRESENTATION OF INTERNAL BALANCES

Intrafund transactions are those transactions that occur completely within a column in the financial statements, while interfund transactions involve more than one column. This definition applies at the level of combining financial statements in the supplementary information section of the Comprehensive Annual Financial Report. Substantially all intrafund transactions and balances of the primary government have been eliminated from the fund-level financial statements. Interfund sales and federal grant pass-throughs are not eliminated, but are shown as revenues and expenditures/expenses of the various funds. Substantially all other interfund transactions are classified as transfers-in or transfers-out after the revenues and expenses are reported on each of the Statements of Changes in Net Position, or the Statement of Revenues, Expenditures and Changes in Fund Balances.

FUNCTIONAL PRESENTATION OF EXPENDITURES

In the governmental fund types, expenditures are presented on a functional basis rather than an individual program basis because of the large number of programs operated by the State. The State's eight functional classifications and the State agencies or departments comprising each are:

General Government
Legislative Branch, Department of Personnel & Administration, most of the Department of Military and Veterans Affairs, part of the Governor's Office, part of the Department of Revenue, and Department of Treasury

Business, Community, and Consumer Affairs
Department of Agriculture, part of the Governor's Office, Department of Labor and Employment, Department of Local Affairs, most of the Department of Regulatory Agencies, Gaming Division of the Department of Revenue, and Department of State

Education
Department of Education and the portion of the Department of Higher Education not reported as a business-type activity

Health and Rehabilitation
Department of Public Health and Environment and part of the Department of Human Services

Justice
Department of Corrections, Division of Youth Corrections in the Department of Human Services, Judicial Branch, Department of Law, Department of Public Safety, and the Civil Rights Division of the Department of Regulatory Agencies

Natural Resources
Department of Natural Resources

Social Assistance
Department of Human Services, Veterans' Affairs, and the Department of Health Care Policy and Financing

Transportation
Department of Transportation

Component Units

The University of Colorado Hospital Authority uses proprietary fund accounting for its operations. Financial information for the authority is presented as of June 30, 2012.

The Colorado Water Resources and Power Development Authority is engaged only in business-type activities, and it uses proprietary fund accounting for its operations. The authority's financial information is presented as of December 31, 2011.

The Denver Metropolitan Major League Baseball Stadium District, a nonmajor component unit, uses proprietary fund accounting in preparation of its financial statements, while CoverColorado and the Venture Capital Authority, both nonmajor component units, and apply applicable GASB pronouncements as well as all Financial Accounting Standards Board (FASB) pronouncements that do not conflict with or contradict GASB pronouncements. The

financial information for these entities is presented as of December 31, 2011.

The four foundations presented as component units and HLC @ Metro, Inc. follow Financial Accounting Standards Board statements applicable to not-for-profit entities. The foundations' audited not-for-profit financial statements have been recast into the governmental format as allowed by GASB Statement No. 39. Financial information for the four foundation component units and HLC @ Metro, Inc. is presented as of June 30, 2012.

NOTE 5 – BASIS OF ACCOUNTING

Primary Government

The basis of accounting applied to a fund depends on both the type of fund and the financial statement on which the fund is presented.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

All transactions and balances on the government-wide financial statements are reported on the full accrual basis of accounting. Under full accrual, revenues, expenses, gains, losses, assets, deferred inflows, deferred outflows, and liabilities resulting from exchange transactions are recognized when the exchange takes place and the earnings process is complete. Similar recognition occurs for nonexchange transactions depending on the type of transaction as follows:

- Derived tax revenues are recognized when the underlying exchange transaction occurs.
- Imposed nonexchange revenues are recognized when the State has an enforceable legal claim.
- Government mandated and voluntary nonexchange revenues are recognized when all eligibility requirements are met – assets are recognized if received before eligibility requirements are met.

FUND-LEVEL FINANCIAL STATEMENTS

Governmental Funds

All transactions and balances of governmental funds are presented on the modified accrual basis of accounting consistent with the flow of current financial resources measurement focus and the requirements of Governmental Accounting Standards Board Interpretation No. 6. Under the modified accrual basis of accounting, revenues are recognized when they are measurable and available. The State defines revenues as available if they are expected to be collected within one year. Historical data, adjusted for economic trends, are used to estimate the following revenue accruals:

- Sales, use, liquor, and cigarette taxes are accrued based on filings received and an estimate of filings due at June 30.
- Income taxes, net of refunds, to be collected from individuals, corporations, and trusts are accrued based on current income earned by taxpayers before June 30. Quarterly filings, withholding statements, and other historical and economic data are used to estimate taxpayers' current income. The related revenue is accrued net of an allowance for uncollectible taxes.

Revenues earned under the terms of reimbursement agreements with other governments or private sources are recorded at the time the related expenditures are made if other eligibility requirements have been met.

Expenditures are recognized in governmental funds when:

- The related liability is incurred and is due and payable in full (examples include professional services, supplies, utilities, and travel),
- The matured portion of general long-term indebtedness is due and payable (or resources have been designated in the Debt Service Fund and the debt service is payable within thirty days of fiscal year-end),
- The liability has matured and is normally expected to be liquidated with expendable available financial resources.

Under these recognition criteria, compensated absences, claims and judgments, and termination benefits are reported as fund liabilities only in the period that they become due and payable. Expenditures/liabilities not recognized in the fund-level statements are reported as expenses/liabilities on the government-wide statements.

Proprietary and Fiduciary Funds

All transactions and balances of the proprietary and fiduciary fund types are reported on the full accrual basis of accounting as described above for the government-wide statements.

Component Units

The University of Colorado Hospital Authority follows the provisions of Governmental Accounting Standards Board (GASB) Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting. As a governmental entity, the hospital applies all GASB statements and has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board, including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

The Colorado Water Resources and Power Development Authority uses the accrual basis of accounting under which revenues are recognized when earned and expenses are recognized when the related liability is incurred. The

authority has elected to not apply Financial Accounting Standards Board pronouncements issued after November 30, 1989.

NOTE 6 – ACCOUNTING POLICIES AFFECTING SPECIFIC ASSETS, LIABILITIES, AND NET POSITION

A. CASH AND POOLED CASH

For purposes of reporting cash flows, cash and pooled cash is defined as cash-on-hand, demand deposits, certificates of deposit with financial institutions, pooled cash with the State Treasurer, and warrants payable.

B. RECEIVABLES

Component Units

The University of Colorado Foundation, the Colorado State University Foundation, the Colorado School of Mines Foundation, and the University of Northern Colorado Foundation all record unconditional promises to give as revenue and receivable in the period that the pledge is made. The University of Colorado Foundation, the Colorado State University Foundation, the Colorado School of Mines Foundation and the University of Northern Colorado Foundation use the allowance method to determine the uncollectible portion of unconditional contributions receivable. The Colorado School of Mines Foundation recognizes conditional promises to give as revenue and receivable when the conditions on which the pledges are dependent are substantially met.

C. INVENTORY

Inventories of the various State agencies primarily comprise finished goods inventories held for resale and consumable items such as office and institutional supplies, fuel, and maintenance items.

Inventories of the governmental funds are stated at cost, while inventories of the proprietary funds are stated at the lower of cost or fair value. The State uses various valuation methods (FIFO, average cost, etc.) as selected by individual State agencies. The method used in each agency is consistent from year to year.

Consumable inventories that are deemed material are expended at the time they are consumed. Immaterial consumable inventories are expended at the time of purchase, while inventories held for resale are expensed at the time of sale.

D. INVESTMENTS

Primary Government

Investments, including those held by the State Treasurer and reported as pooled cash, include both short and long-term investments. They are stated at fair value except for certain money market investments (see Note 14). Investments that do not have an established market are reported at their estimated fair value. The State Treasurer records investment interest in individual funds based on book yield as adjusted for amortization of investment premiums and discounts.

Component Units

Marketable equity and debt investments of the University of Colorado Foundation are presented at fair value based on quoted market prices; alternative investment fair values are based on national security exchange closing prices, if marketable, and on prorata share of the net position of the investment, if not marketable. Realized and unrealized gains and losses are included in the change in net position.

The University of Colorado Foundation has concentrations of financial instruments in cash and investments that potentially subject it to credit risk. The foundation selects credit-worthy high-quality financial institutions, but significant portions of its deposits are not insured by the FDIC. The foundation's concentrations in stocks, bonds, and alternative investments also subject it to credit risk. These investments are selected by professional managers and are monitored by the Investment Committee of the foundation's Board of Directors. Certain investment managers employ techniques such as leverage, futures and forwards contracts, option agreements, and other derivative instruments that create special risks that could adversely affect the foundation's investment portfolio valuation. Foundation management believes the investment policy is prudent for the long-term welfare of the foundation.

The mission of the Venture Capital Authority, a nonmajor component unit, is to make seed and early-stage investments in companies that are not fully established. Because of the inherent uncertainty of investment valuation where a ready market does not exist, as is the case with Venture Capital Authority investments, estimated values may differ from the values that would have been reported had a ready market existed, and the differences could be material.

E. CAPITAL ASSETS

Primary Government

Depreciable capital assets are reported at historical cost net of accumulated depreciation on the government-wide *Statement of Net Position*. Donated capital assets are carried at their fair market value at the date of donation (net of accumulated depreciation). Land, certain land improvements, construction in progress, and certain works of art or historical treasures are reported as nondepreciable assets.

The following table lists the range of capitalization thresholds established by the State as well as lower thresholds adopted by some State agencies. State agencies are allowed to capitalize assets below established thresholds. The University of Colorado has adopted a $75,000 threshold for land and leasehold improvements as well as buildings and software.

(Amounts in Dollars)

Asset Class	Lower Capitalization Thresholds	Established State Thresholds
Land Improvements	$ 5,000	$ 50,000
Buildings	$ 5,000	$ 50,000
Leasehold Improvements	$ 5,000	$ 50,000
Intangible Assets	NA	$ 50,000
Vehicles and Equipment	NA	$ 5,000
Software (purchased)	NA	$ 5,000
Software (internally developed)	NA	$ 50,000
Library Books	NA	$ 0
Collections	NA	$ 5,000
Infrastructure	NA	$ 500,000

All depreciable capital assets are depreciated using the straight-line method. State agencies are required to use actual experience in setting useful lives for depreciating capital assets. The following table lists the range of lives that State agencies normally use in depreciating capital assets. Certain historical and Department of Transportation buildings and are depreciated over longer lives, but they are excluded from the following table.

(Amounts in Years)

Asset Class	Shortest Period Used	Longest Period Used
Land Improvements	3	50
Buildings	3	70
Leasehold Improvements	3	50
Vehicles and Equipment	3	50
Software	1.5	50
Library Books	5	20
Other Capital Assets	3	22
Infrastructure	20	75

Roads and bridges, except for right-of-way and fiber optic infrastructure, owned by the Department of Transportation and other infrastructure primarily owned by the Department of Natural Resources, are capitalized and depreciated. The Department of Transportation depreciates roadways over 40 years, and bridges over 75 years.

The State capitalizes interest incurred during the construction of capital assets that are reported in enterprise funds.

Component Units

The University of Colorado Hospital Authority capitalizes interest during the construction of capital assets. The authority depreciates capital assets over the estimated useful life of the asset class using the straight-line method. The hospital's long-lived assets consist primarily of leasehold improvements, buildings, building improvements, and equipment.

F. DEFERRED REVENUE

Under reimbursement agreements, receipts from the federal government and other program sponsors are deferred until the related expenditures occur. On the fund-level governmental financial statements, revenues related to taxes receivable that the State does not expect to collect until after the following fiscal year are deferred. However, taxes receivable are recognized as revenue on the government-wide financial statements.

G. ACCRUED COMPENSATED ABSENCES LIABILITY

Primary Government

State law concerning the accrual of sick leave was changed effective July 1, 1988. After that date all employees in classified permanent positions within the State Personnel System accrue sick leave at the rate of 6.66 hours per month. Total sick leave per employee is limited to the individual's accrued balance on July 1, 1988, plus 360 additional hours. Employees that exceed the limit at June 30 are required to convert five hours of unused sick leave to one hour of annual leave. Employees or their survivors are paid for one-fourth of their unused sick leave upon retirement or death.

Annual leave is earned at increasing rates based on employment longevity. No classified employee is allowed to accumulate more than 42 days of annual leave at the end of a fiscal year. Employees are paid 100 percent of their annual leave balance upon leaving State service.

In accordance with GASB Interpretation No. 6, compensated absence liabilities related to the governmental funds are recognized as liabilities of the fund only to the extent that they are due and payable at June 30. For all other fund

types, both current and long-term portions are recorded as individual fund liabilities. On the government-wide *Statement of Net Position*, all compensated absence liabilities are reported.

Component Units

Employees of the University of Colorado Hospital Authority use paid time off (PTO) for vacation, holidays, short-term illness, and personal absences. Extended illness pay (EIP) is used to continue salary during extended absences due to medical disability, serious health conditions, or bereavement. Both PTO and EIP earnings are based on length of service and actual hours worked. The hospital records PTO expense as it is earned. Accrued EIP is based solely on amounts estimated to become payable to that portion of the employee base that will ultimately retire from the hospital.

The Colorado Water Resources and Power Development Authority recognizes unused vacation benefits as they are earned.

H. INSURANCE

The State has an agreement with Broadspire to act as the third party administrator for the State's self-insured workers' compensation claims. The State reimburses Broadspire for the current cost of claims paid and related administrative expenses. Actuarially determined liabilities are accrued for claims to be paid in future years.

The State insures its property through private carriers and is self-insured against general liability risks for both its officials and employees (see Note 21). It is self-funded for employee healthcare plans, however, in the healthcare instance, the risk resides with the employees because the State contribution to the plan is subject to appropriation each year, and employees are required to cover the balance of any premiums due. The State pays the actual costs of unemployment benefits paid to separated employees rather than unemployment insurance premiums.

I. NET POSITION AND FUND BALANCES

In the financial statements, assets and deferred outflow of resources in excess of liabilities and deferred inflows are presented in one of two ways depending on the measurement focus used in reporting the fund.

On the government-wide *Statement of Net Position*, the proprietary funds' *Statement of Net Position*, and the fiduciary funds' *Statement of Fiduciary Net Position*, net position is segregated into restricted and unrestricted balances. Restrictions are limitations on how the net position may be used. Restrictions may be placed on net position by the external party that provided the resources, by the State Constitution, or by the nature of the asset (such as, in the case of capital assets).

The following paragraphs describe the restrictions reported in the three financial statement types cited above:

Net Investment in Capital Assets – This item comprises capital assets net of accumulated depreciation if applicable. The carrying value of capital assets are further reduced by the outstanding balances of leases, bonds, or other borrowings that were used to acquire, construct, or improve the related capital asset.

Restricted for Construction and Highway Maintenance – Article X Section 18 of the State Constitution restricts the motor fuels tax and fee portion of the Highway Users Tax Fund. The restricted portion of the fund is appropriated for highway construction and maintenance activities.

Restricted for Education – The entire fund balance of the State Education Fund, a major special revenue fund, is restricted for education purposes based on Article IX, Section 17, of the State Constitution. Section 17 is commonly referred to as Amendment 23, which references the ballot number assigned to the issue in the general election of 2000. In addition, the fund balance of the Public School Fund, a Special Purpose fund is restricted for exclusive use pursuant to Article IX, Section 3 of the State Constitution.

Restricted for Unemployment Insurance – The entire net position balance of the Unemployment Insurance Fund is reported as restricted because federal regulations limit nearly all the balance to paying unemployment insurance claims.

Restricted for Debt Service – The fund balance of the Debt Service Fund, a nonmajor governmental fund, is restricted to be used only for upcoming principal and interest payments. The fund balance of the governmental activities is held by the Department of Personnel & Administration and by the Department of Treasury on behalf of the Build Excellent Schools Today (BEST) program. The Higher Education Institutions Fund also reports certain balances restricted for principal and interest payments on revenue-bonded debt.

Restricted for Emergencies – The General Assembly designates the fund balance of certain funds as an emergency reserve as required by Article X, Section 20 (TABOR) of the State Constitution. The requirement is to reserve for emergencies three percent or more of fiscal year spending. Fiscal year spending is defined in TABOR as all spending and reserve increases except for spending from certain excluded revenues and enterprises. State properties included as part of the required reserve are not represented in this amount. (See Note 8B for more information on the current year amount of the emergency reserve.)

Restricted Permanent Funds and Endowments – This item is segregated into two components. The restricted balances reported as nonexpendable are related to the principal portion of governmental Permanent Funds, such as the State Lands Fund, amounts dedicated to fund capital construction activity, and the endowment portion of the Higher Education Institutions Fund that must be maintained in perpetuity. The restricted balances reported as expendable are primarily the earnings on the related principal balances. In general these earnings can only be used for education program purposes.

Restricted for Other Purposes – The State operates certain funds that were established at the direction of federal government, the courts, the State Constitution, or other external parties. The most significant purposes include:

- Settlements in various funds that have been directed by the courts for specific uses in environmental remediation and consumer protection cases.
- Gaming activities pursuant to Article XVIII, Section 9 of the State Constitution restricted to provide an operating reserve, for historic preservation purposes, and for distribution to support local and State community colleges.
- Federal moneys held for mining reclamation, housing programs, scholarship trusts, and remaining funds from the Jobs and Growth Tax Relief Act of 2003.
- Aviation Fund moneys collected pursuant to Article X, Section 18 of the State Constitution.
- Lottery proceeds for parks and outdoor projects as directed by Article XXVII of the State Constitution.
- Tobacco taxes for health related programs pursuant to Article X, Section 21 of the State Constitution.

On the *Balance Sheet – Governmental Funds*, assets in excess of liabilities are reported as fund balances and are segregated between spendable and nonspendable amounts, as follows:

Nonspendable – This fund balance category consists of inventories, prepaid expenditures, and the corpus of permanent funds. The fund balance consist primarily of prepaid advances to counties for social assistance programs and to local entities for species conservation, and permanent funds related to state lands.

Spendable amounts are further segregated into categories based on the degree to which the uses of resources are constrained. The categorization, in part, is a result of the State's spending prioritization policy. When an expenditure is incurred that could be funded from either restricted or unrestricted sources it is the State's general policy that unrestricted dollars are spent first, and within unrestricted sources funding is allocated first from unassigned, then assigned, and then committed resources. However, in certain circumstances restricted and/or committed resources are spent without regard to other available funding sources including transfers:

- to pay indirect costs,
- to fund programs operating in the General Purpose Revenue Fund,
- to support health-related programs funded by tobacco tax,
- to support programs partially funded by Highway Users' Tax funds, and
- other situations that are not individually significant.

Spendable fund balance classifications include:

Restricted – This classification is the portion of fund balance that is restricted by the State Constitution or external parties, and therefore, the related fund balance can only be expended as directed by the State Constitution or the external party.

Restrictions are in place on the *Balance Sheet – Governmental Funds* to reflect the restrictions discussed for the government-wide *Statement of Net Position*, except for Permanent Funds that are presented as Nonspendable. The emergency reserve is restricted in the Labor Fund, a nonmajor Other Special Revenue Fund, the gaming proceeds are restricted in the Gaming Fund, a nonmajor Other Special Revenue Fund, funds legally required to be held for debt service in the Debt Service Fund, an Other Governmental Fund, while the remaining restrictions are represented in various funds.

In addition to restrictions on the government-wide *Statement of Net Position*, the *Balance Sheet-Governmental Funds* includes restrictions for other financing arrangements under which the proceeds are restricted to the purpose of the issuance. There are unspent proceeds related to:

- energy efficiency projects in the Department of Corrections, in the General Purpose Revenue Fund,
- public school construction under the Building Excellent Schools Today (BEST) program, in the Special Purpose General Fund,
- the Ralph L. Carr Justice Complex, in the Special Capital Projects Fund, and
- the Colorado History Center, in the Special Capital Projects Fund.

Committed – This fund balance classification consists of amounts constrained by the General Assembly, the State's highest level of decision-making authority, and is the default classification for the majority of governmental funds, excluding the General Purpose Revenue Fund.

In the General Purpose Revenue Fund the Committed category represents the requirement in Colorado Revised Statutes 24-75-201.1(d) to reserve four percent of General Purpose Revenue Fund appropriations. C.R.S. 24-75-201.5(1)(a) further requires the Governor to take action within the fiscal year to preserve one half of the reserve when economic forecasts indicate revenues will not be adequate to maintain the required reserve. Historically, the legislature has acted to reduce the four percent reserve when revenues were projected to be inadequate to fund appropriations and the reserve. In the 2009 session, the General Assembly passed legislation reducing the required reserve to two percent of General Purpose Revenue Fund appropriations for Fiscal Year 2009-10, and in the 2011 session partially restored the reserve to 2.3 percent for Fiscal Year 2010-11. In Fiscal Year 2011-12, the reserve was restored to four percent. The reserve is applicable for both GAAP and budget basis purposes. The 4.0 percent statutory reserve of $281.1 million is reported as committed fund balance.

A portion of the Committed fund balance represents the current fiscal year appropriation that the legislature expressly encumbered by directing a rollforward to allow for availability in the subsequent fiscal year.

Committed balances also includes earned augmenting revenue, such as insurance proceeds, that state agencies are not required to revert into the General Purpose Revenue Fund fund balance.

In the Capital Projects Fund, the Committed classification represents the fund balance of the Corrections Expansion Reserve and the balance of certain other projects that are allowed to maintain a fund balance. These projects are not required to revert excess cash revenue to the Capital Projects Fund.

Assigned – This classification represents the portion of the fund balance related to certain Fiscal Year 2011-12 appropriations that were encumbered for goods and services that were not received before June 30 due to extenuating circumstances. These balances were approved by the Colorado State Controller in accordance with Fiscal Rule 7-3 for use in supporting the receipt of the related goods and services in Fiscal Year 2012-13.

Unassigned – This classification is the residual classification in the General Fund, and is not shown in other governmental funds unless the fund balance is a deficit.

J. RESTATEMENT OF BEGINNING BALANCES

The Governmental Accounting Standards Board issues statements for financial reporting to improve the usefulness of financial information, provide consistency across entities, clarify existing provisions, and in response to changing conditions in the financial environment. When standards impact the presentation of net position, or components thereof, the resulting change is not reflected as current operating activity, but rather as an accounting change presented as a restatement of beginning balances. The implementation of GASB Statement No. 61 in Fiscal Year 2011-12 impacted legally separate entities that comprise the State's reporting entity. As a result the following entities are no longer presented as part of the reporting entity of the State of Colorado:

- University of Colorado Real Estate Foundation
- Renewable Energy Authority
- Higher Education Competitive Research Authority
- Statewide Internet Portal Authority

See Note 29 for additional information.

NOTE 7 – ACCOUNTING POLICIES AFFECTING REVENUES, EXPENDITURES/EXPENSES

A. PROGRAM REVENUES

The government-wide *Statement of Activities* presents two broad types of revenues – program revenues and general revenues. All taxes, with the exception of unemployment insurance premiums used to support a business-type activity, are reported as general revenues. Unrestricted investment earnings and the court ordered awards of the Tobacco Litigation Settlement Fund, a nonmajor Other Special Revenue Fund, are also reported as general revenues. Except for transfers, permanent fund additions, and special items, all other revenues are reported as program revenues. In general, program revenues include:

- Fees for services, tuition, licenses, certifications, and inspections,
- Fines and forfeitures,
- Sales of products,
- Rents and royalties,
- Donations and contributions, and
- Intergovernmental revenues (including capital and operating grants).

B. INDIRECT COST ALLOCATION

The State allocates indirect costs on the government-wide *Statement of Activities.* In general, the allocation reduces costs shown in the general government functions and increases costs in the other functions and business-type activities. The allocation is based on the Statewide Appropriations/Cash Fees Plan that is derived from the Statewide Indirect Cost Allocation Plan that was approved by the federal government during Fiscal Year 2011-12. The Statewide Appropriations/Cash Fees Plan includes indirect costs not chargeable to federal sources, including the majority of the Governor's Office.

The Plan uses costs from Fiscal Year 2008-09 that were incorporated in State agency budgets in Fiscal Year 11-12. The allocation of costs between the governmental activities and business-type activities would normally result in an adjustment of internal balances on the government-wide *Statement of Net Position.* However, since the amount allocated from the governmental activities to the business-type activities is small, an offsetting adjustment is made to the Transfers line item at the bottom of the *Statement of Activities.*

Included in the allocation of indirect costs reported on the *Statement of Activities* is $269.6 thousand of central service agency costs for Fiscal Year 2011-12 related to the American Recovery and Reinvestment Act (ARRA). The President's Office of Management and Budget authorized the State to collect a three-year estimate of the ARRA costs from ARRA grants. The State collected the three-year estimate in Fiscal Year 2008-09 in the General Purpose Revenue Fund where the unexpended portion is included as Committed Fund Balance. Based on a three-year appropriation, the moneys not expended at the end of Fiscal Year 2011-12 will be returned to the State agency from which it was collected for use in a similar non-ARRA federal program, pending approval of the Division of Cost Allocation.

C. OPERATING REVENUES AND EXPENSES

The State reports three major enterprise funds, multiple nonmajor enterprise funds, and multiple internal service funds. Because these funds engage in a wide variety of activities, the State's definition of operating revenues and expenses is highly generalized. For these funds, operating revenues and expenses are defined as transactions that result from the core business activity of the proprietary fund.

In general this definition provides consistency between operating income on the *Statement of Revenues, Expenses, and Changes in Net Position* and cash from operations on the *Statement of Cash Flows.* However, certain exceptions occur including:

- Interest earnings and expenses of proprietary funds, for which the core business activity is lending, are reported as operating revenues and expenses on the *Statement of Revenues, Expenses, and Changes in Net Position* but are reported as investing activities on the *Statement of Cash Flows.*
- Some rents, fines, donations, and certain grants and contracts are reported as nonoperating revenues on the *Statement of Revenues, Expenses, and Changes in Net Position* but are reported as cash from operations on the *Statement of Cash Flows.*

The State's institutions of higher education have defined operating revenues and expenses as generally resulting from providing goods and services for instruction, research, public service, or related support services to an individual or entity separate from the institution.

NOTE 8 – STEWARDSHIP, ACCOUNTABILITY, AND LEGAL COMPLIANCE

A. OVEREXPENDITURES

Depending on the accounting fund type involved, expenditures/expenses are determined using the modified accrual or accrual basis of accounting even if the accrual will result in an overexpenditure. In the General Purpose Revenue Fund and Regular Capital Projects Fund, if earned cash revenues plus available reserved fund balance and earned federal revenues are less than cash and federal expenditures, then those excess expenditures are considered general-funded expenditures. If general-funded expenditures exceed the general-funded appropriation then an overexpenditure occurs even if the expenditures did not exceed the total legislative line item appropriation. Absent general-funded appropriations, agencies are not allowed to use general-purpose revenue to support an expenditure/expense that was appropriated from cash or federal funds. Budget-to-actual comparisons are presented in the Required Supplementary Information Section beginning on page 153. Differences noted between departmental reversions or overexpended amounts on the budgetary schedules and the overexpended amounts discussed below are due to offsetting underexpended line item appropriations.

Within the limitations discussed below, the State Controller with the approval of the Governor may allow certain overexpenditures of the legal appropriation, as provided by Colorado Revised Statutes 24-75-109. Unlimited over-expenditures are allowed in the Medicaid program. The statute also provides for $250,000 of general-funded overexpenditure authority in the Children's Basic Health Plan. The Department of Human Services is allowed $1.0 million of overexpenditures not related to Medicaid and unlimited overexpenditures for self-insurance of its workers' compensation plan. Statute also allows over-expenditures up to $3.0 million in total for the remainder of the Executive Branch. An additional $1.0 million of combined transfers and overexpenditures are allowed for the Judicial Branch.

The State Controller is required by statute to restrict the subsequent year appropriation whether or not an overexpenditure is approved. Such a restriction requires the agency to seek a supplemental appropriation from the General Assembly, earn adequate cash or federal revenue to cover the expenditure in the following year, and/or reduce their subsequent year's expenditures.

Per Colorado Revised Statutes 24-75-109(2)(b), neither the Governor nor the State Controller is allowed to approve any overexpenditure in excess of the unencumbered balance of the fund from which the overexpenditure is made.

Total overexpenditures at June 30, 2012, were $2,561,534 as described in the following paragraphs.

Approved Medicaid Overexpenditures:

- Medicaid Mental Health Capitation Payments – The Department of Health Care Policy and Financing overexpended this line item by $20,159 of cash funds. The costs related to the 'Adults Without Dependent Children' population, and the 'Expansion Adults to 100% Federal Poverty Level' population increased due to unanticipated caseloads. Increased per capita costs for Breast & Cervical Cancer Prevention cash-funded clients added to the overexpenditure in this line item. Statute prohibits using General Purpose Revenue Fund resources for these populations.
- Health Care Expansion Fund – The Department of Health Care Policy and Financing overexpended its annotated cash fund spending authority from this fund by $1,161,741. Revenues from the Health Care Expansion Fund earned in excess of estimated amounts were transferred to support cash-funded appropriations for Medical Services Premiums recorded in the General Purpose Revenue Fund. The spending authority in the cash fund is not appropriated, but rather it is based on the source of funds annotated in the cash-funded appropriation in the General Purpose Revenue Fund. As a result of this transfer in excess of the annotation, the general-funded appropriation in General Purpose Revenue Fund was not overexpended.
- Nursing Facility Provider Fee Cash Fund – The Department of Public Health and Environment overexpended this line item by $812,370 of cash funds. The forecast for expenditure from this cash fund is based on a model using the nursing facility provider fees of the prior fiscal year. Actual receipts varied from the estimate and several facilities required additional adjustments to expenditures related to Administrative Law Judge rulings and audit findings. In adjusting those facilities' expenditures, the Department's expenditure exceeded the forecast from which the appropriation was derived.

Approved Statewide Overexpenditures Subject to the $3.0 Million Limit:

Charter School Institute (CSI) – The Department of Education overexpended this line item by $230,200 of cash funds. In Fiscal Year 2011-12, CSI's enrollment increased by 33.3 percent with the addition of four schools. CSI's categorical funding increased significantly due to student counts for the Exceptional Child Education Act, Gifted and Talented, and English Language Proficiency Act. In addition, CSI schools have been awarded some competitive grants and have carry-over

amounts from the previous fiscal year. Resulting revenues were sufficient to cover the overexpenditure.

Overexpenditures Not Allowed to Be Approved (Deficit Fund Balances):

- Department of Higher Education – CollegeInvest – Colorado Prepaid Postsecondary Education Expense Trust Fund – Operating – CollegeInvest overexpended this line item by $337,064. The overexpenditure occurred because of unrealized losses due to changes in market conditions in the bond investment portfolio, which uses a bond laddering strategy designed to match bond investment cash flows with projected participant withdrawals. CollegeInvest expects to hold the bond investments to maturity, and therefore, it does not anticipate realizing any of these currently recognized unrealized losses.

The deferral of Medicaid expenditures and revenues for budget purposes only is authorized in CRS 25.5-8-108(5). However, those expenditures are recognized in the current fiscal year for financial statement presentation under Generally Accepted Accounting Principles (GAAP). The recognition of those expenditures on the GAAP basis resulted in fund balance deficits. Because the budget deferral that caused the GAAP deficit fund balance is in compliance with statute, no restriction of Fiscal Year 2012-13 spending authority is recommended. The following cash funds were in deficit fund balance position as a result of this Medicaid activity as of June 30, 2012:

- Department of Health Care Policy and Financing

  Healthcare Expansion Fund - $2,369,921
  Medicaid Buy-In Cash Fund - $5,167

The General Fund Surplus Schedule (page 161) shows a negative reversion of $6.1 million for the Department of Revenue. Negative reversions normally represent an overexpenditure; however, in this instance the amount is not an overexpenditure. The reversion amount is related to $8.3 million of excess expenditures of the Old Age Pension program, which is continuously appropriated in the appropriations act. The Department does not record additional continuously appropriated spending authority for the excess expenditure so that the General Fund Surplus Schedule and the General Fund Reversions Report will show that the appropriations act estimate was less than the actual expenditures.

A separately issued report comparing line item expenditures to authorized budget is available upon request from the Office of the State Controller.

B. TAX, SPENDING, AND DEBT LIMITATIONS

Certain State revenues, primarily taxes and fees, are limited under Article X, Section 20 (TABOR) of the State Constitution. The growth in these revenues from year to year is limited to the rate of population growth plus the rate of inflation. The TABOR section of the State Constitution also requires voter approval for any new tax, tax rate increase, or new debt. These limitations apply to the State as a whole, not to individual funds, departments, or agencies of the State. Government run businesses accounted for as enterprise funds that have the authority to issue bonded debt and that receive less than ten percent of annual revenues from the State and its local governments are exempted from the TABOR revenue limits.

Since its passage in 1992, TABOR has required that annual revenues in excess of the constitutional limit be refunded to the taxpayers unless voters approved otherwise. The State first exceeded the TABOR revenue growth limit in Fiscal Year 1996-97, and it continued to exceed the limit each year until Fiscal Year 2001-02 resulting in a cumulative required refund of $3,250.2 million for that period. State revenues did not exceed the TABOR limit in Fiscal Years 2001-02, 2002-03, or 2003-04, but again exceeded the limit resulting in a $41.1 million required refund for Fiscal Year 2004-05.

In the 2005 general election, voters approved Referendum C – a statutory measure referred to the ballot by the Legislature that authorized the State to retain revenues in excess of the limit for the five Fiscal Years 2005-06 through 2009-10. With the end of the Referendum C five-year excess revenue retention period, the State is subject to an Excess State Revenue Cap (ESRC) starting in Fiscal Year 2010-11. Calculation of the original TABOR limit continues to apply, but the ESRC replaces the previous TABOR limit for triggering taxpayer refunds. The basis for the ESRC is the highest adjusted TABOR revenue during the five-year period which occurred in Fiscal Year 2007-08 and resulted in a Fiscal Year 2011-12 ESRC of $10.87 billion. TABOR revenue was below the ESRC by $597.8 million, and over the TABOR limit by $1,474.5 million. As a result of the ESRC replacing the TABOR limit as the trigger point for refunds, refunds of $1,474.5 million that would have occurred related to Fiscal Year 2011-12 under the TABOR limit are not required. Since the inception of Referendum C in Fiscal Year 2005-06 the State has retained $5.8 billion, $3.6 billion during the initial five year revenue retention period, and an additional $2.2 billion as a result of the higher ESRC limit in Fiscal Years 2010-11 and 2011-12.

The $0.7 million TABOR refund liability shown on the government-wide *Statement of Net Position* and the fund-level *Balance Sheet* is the unrefunded portion of the Fiscal Year 2004-05 TABOR refund liability.

TABOR requires the State to reserve three percent of fiscal year nonexempt revenues for emergencies. In Fiscal Year 2011-12 that amount was $308,195,505.

At June 30, 2012, the financial net position or fund balance of the following funds were applied to the reserve, up to the limits set in the Long Appropriations Act:

- Major Medical Fund, a portion of the nonmajor Labor Fund – $72,850,000. The $92,500,000 designation by the Legislature has been reduced by $19,650,000 since that amount was transferred out of the TABOR emergency reserve to the Disaster Emergency Fund per the Governor's Executive Orders. (See additional information at the end of this Note 8B).
- Wildlife Cash Fund, a portion of the nonmajor Parks and Wildlife Enterprise Fund – $100,000,000. The Wildlife Cash Fund's net position not invested in capital assets (net of related debt) totals $10,004,375, and that amount is shown as restricted for emergencies on the *Combining Statement of Net Position*. The remaining $89,995,625 of the Wildlife portion of the reserve comes from the capital assets recorded in the Wildlife Cash Fund. Without consideration of related current liabilities, the Wildlife Cash Fund held $50,292,833 of cash and receivables that are reported as restricted.
- The Unclaimed Property Tourism Promotion Trust Fund, a portion of the nonmajor Private Purpose Trust Fund - $1,500,000.
- The 2011 legislative session Long Appropriations Act designated up to $100,000,000 of State properties as the remainder of the emergency reserve.

The estimate of the needed reserve was based on the December 2011 revenue estimate prepared by the Legislative Council. Because the revenues subject to the TABOR reserve requirement were more than estimated, the amount designated for the reserve was $14,195,505 less than required by the State Constitution. In the event of an emergency that exceeded the financial assets in the reserve, the designated Wildlife Cash Fund capital assets and general capital assets would have to be liquidated to meet the constitutional requirement.

In Fiscal Year 2011-12, under the direction of the Governor's Executive Orders, the State transferred $19.7 million from the Major Medical Fund portion of the TABOR emergency reserve to the Disaster Emergency Fund to pay the costs related to the following emergencies:

- High Park Fire- $12.0 million
- Hewlett Fire - $3.0 million
- Duckett Fire - $1.9 million
- Track Fire - $1.5 million
- Shell Fire Complex - $1.1 million
- Navajo Fire - $0.2 million

NOTE 9 Through 17 – DETAILS OF ASSET ITEMS

NOTE 9 – CASH AND POOLED CASH

Primary Government

The State Treasury acts as a bank for all State agencies, with the exception of the University of Colorado. Moneys deposited in the Treasury are invested until the cash is needed. Interest earnings on these investments are credited to the General Purpose Revenue Fund unless a specific statute directs otherwise. Most funds are required to invest in noninterest bearing warrants of the General Purpose Revenue Fund if the General Purpose Revenue Fund overdraws its rights in the pool. This means that under certain conditions participating funds would not receive the interest earnings to which they would otherwise be entitled. The detailed composition of the Treasury pooled cash and investment is shown in the annual Treasurer's Report. Where a major fund or fund category has a cash deficit, that deficit has been reclassified to an interfund payable to the General Purpose Revenue Fund – the payer of last resort for the pool.

State agencies are authorized by various statutes to deposit funds in accounts outside the custody of the State Treasury. Legally authorized deposits include demand deposits and certificates of deposit. The State's cash management policy is to invest all significant financial resources as soon as the moneys are available within the banking system. To enhance availability of funds for investment purposes, the State Treasurer uses electronic funds transfers to move depository account balances into the Treasurer's pooled cash.

Colorado statutes require protection of public moneys in banks beyond that provided by the federal insurance corporations. The Public Deposit Protection Act in Colorado Revised Statutes 11-10.5-107(5) requires all eligible depositories holding public deposits, including those of the State's component units, to pledge designated eligible collateral having market value equal to at least 102 percent of the deposits exceeding the amounts insured by federal insurance. Upon liquidation of a defaulting eligible depository, the statute requires the banking board to seize the eligible collateral, liquidate the collateral, and repay the public deposits to the depositing government.

Including restricted amounts and fiduciary funds, the Cash and Pooled Cash line on the financial statements includes $6,595.6 million ($6,602.5 million at amortized cost) of claims of the State's funds on moneys in the Treasurer's pooled cash.

At June 30, 2012, the treasurer had invested $6,541.7 million (fair value) of the pool and held $40.8 million of demand deposits and certificates of deposit, and $20.0 million receivables from the sale of investments that had not yet been settled.

At June 30, 2012, the State had an accounting system cash deposit balance of $885.7 million, which includes the $40.8 million held as demand deposits and certificates of deposit in the Treasurer's pool.

Under the GASB Statement No. 40 definitions, $22.3 million of the State's total bank balance of $900.5 million was exposed to custodial credit risk because the deposits were uninsured and the related collateral was held by the pledging institution or was held by the pledging institution's trust department or agent, but not in the State's name.

Component Units

The University of Colorado Hospital Authority had cash deposits with a book balance of $46.2 million at June 30, 2012, and a related bank balance of $50.7 million. The balances are held in the authority's name and are insured or collateralized.

The Colorado Water Resources and Power Development Authority had cash deposits with a bank balance of $541,485 at December 31, 2011, of which $250,000 was federally insured and $8,900 was collateralized with securities held by the pledging institution in a collateral pool, but not in the authority's name. An additional $282,585 was collateralized with securities held by the pledging institution's trust department or agent, but not in the authority's name. The authority also reported as cash and cash equivalents $58.4 million held by the State Treasurer in a Treasurer's Agency Fund, $172.8 million held in the COLOTRUST and $6.3 million held in the Colorado Surplus Asset Fund Trust (CSAFE). Both trusts are investment pools for local government that qualify as 2a7-like investment pools, where each share is maintained at $1.00. These trusts are not evidenced by securities, and therefore, they are not subject to custodial risk classification. Both the COLOTRUST and CSAFE have a credit quality rating of AAA, while cash held by the State Treasurer is not rated for credit quality.

NOTE 10 – NONCASH TRANSACTIONS IN THE PROPRIETARY FUND TYPES

In the proprietary fund types, noncash transactions occur that do not affect the fund-level *Statement of Cash Flows – All Proprietary Funds*. These transactions are summarized at the bottom of the fund-level statement and the related combining statements. In order for a transaction to be reported as noncash, it must affect real accounts (that is, accounts shown on the *Statement of Net Position*) and be reported outside of the Cash Flows From Operating Activities section of the *Statement of Cash Flows.* The following general types of transaction are reported as noncash:

- Capital Assets Funded by the Capital Projects Fund – Most capital construction projects funded by general–purpose revenues are accounted for in the Capital Projects Fund. Several of the State's enterprise and internal service funds receive capital assets funded and accounted for in this manner. These funds record Capital Contributions when the asset is received, and no cash transaction is reported on the *Statement of Cash Flows.* Certain State agencies are authorized to move general revenue cash of the Capital Projects Fund to the enterprise or internal service fund for capital projects; when this occurs, a cash transaction is reported on the *Statement of Cash Flows.*
- Donations or Grants of Capital Assets – Capital assets received as donations or directly as grants are reported as capital contributions, and no cash transaction is reported on the *Statement of Cash Flows.* Although no cash is received, these transactions change the capital asset balances reported on the *Statement of Net Position;* therefore, they are reported as noncash transactions.
- Realized/Unrealized Gain/(Loss) on Investments – Nearly all proprietary funds record unrealized gains or losses on the investments underlying the Treasurer's pooled cash in which they participate. The unrealized gains or losses on the Treasurer's pool are shown as increases or decreases, respectively, in cash balances. The unrealized gains or losses on investments not held in the Treasurer's pooled cash result in increases or decreases in investment balances, and therefore, are reported as noncash transactions. The unrealized gain/loss schedule in Note 14 shows the combined effect of these two sources of unrealized gains or losses. Additionally, this line includes realized gains received in the form of new investments rather than in cash.
- Loss on Disposal of Capital and Other Assets – When the cash received at disposal of a capital or other asset is less than the carrying value of the asset, a loss is recorded. The loss results in a reduction of the amount reported for capital or other assets on the *Statement of Net Position,* but since no cash is exchanged for the loss amount, this portion of the transaction is reported as noncash.
- Amortization of Debt Related Amounts – Amortization of bond premiums, discounts, issuance costs, and gain/(loss) on refunding adjusts future debt service amounts shown for both capital and noncapital financing activities. These transactions change the amount of capital or noncapital debt reported on the *Statement of Net Position.* Since no cash is received or disbursed in these transactions, they are reported as noncash.
- Assumption of Capital Lease Obligation or Mortgage – Although no cash is exchanged, entering a capital lease or mortgage changes both the capital asset and related liability balances reported on the *Statement of Net Position.* Therefore, these transactions are reported as noncash.
- Financed Debt Issuance Costs – When costs of debt issuance are financed by and removed from the debt proceeds, the State reports a noncash transaction.
- Fair Value Change in Derivative Instrument – When the State enters into a derivative instrument that qualifies as a hedge and has reported a deferred inflow or deferred outflow, the *Statement of Net Position* also includes a real account, either asset or liability, that is measured at fair value but does not represent a current cash transaction.

NOTE 11 – RECEIVABLES

Primary Government

The Taxes Receivable of $1,171.5 million shown on the government-wide *Statement of Net Position* primarily comprises the following:

- $933.2 million, mainly of self-assessed income and sales tax recorded in the General Purpose Revenue Fund. This amount is after the removal of $262.7 million of taxes receivable expected to be collected after one year and reported as an Other Long-Term Asset (rather than Taxes Receivable) on the government-wide *Statement of Net Position.* These long-term receivables are offset by deferred revenue on the *Balance Sheet – Governmental Funds.*
- $159.3 million of unemployment insurance premiums receivable recorded in the Unemployment Insurance Fund.
- $41.1 million recorded in the Resource Extraction Fund as severance taxes receivable.
- $37.8 million recorded in nonmajor special revenue funds, of which, approximately $10.9 million is from gaming tax, $11.1 million is insurance premium tax, and $12.0 million is tobacco tax.

In addition, $55.5 million of Taxes Receivable, $34.2 million of Other Receivables, and $91.9 million of intergovernmental receivables were recorded in the Highway Users Tax Fund. All three items were reported as restricted receivables because the State Constitution and federal requirements restrict that portion of the Highway Users Tax Fund. The tax receivable was primarily fuel taxes while the intergovernmental receivable was primarily due from the federal government.

The Other Receivables of $486.3 million shown on the government-wide *Statement of Net Position* are net of $219.0 million in allowance for doubtful accounts and primarily comprise the following:

- $276.0 million of student and other receivables of Higher Education Institutions.
- $57.4 million of receivables recorded in the General Fund, of which $18.4 million is from interest receivable on investments. The Department of Health Care Policy and Financing also recorded receivables of $27.3 million related primarily to rebates from drug companies and overpayments to healthcare providers, and the Colorado Mental Health Institutes recorded $4.2 million of patient receivables.
- $21.7 million recorded by the Resource Extraction Fund.
- $71.3 million of receivables recorded by Other Governmental Funds including $44.4 million of tobacco settlement revenues expected within the following year, $7.1 million of rent and royalty receivables recorded by the State Lands Funds and $3.4 million receivable from the Great Outdoors Colorado program by the Division of Parks and Wildlife Fund.

Component Units

The University of Colorado Hospital Authority's primary revenue source is patient service revenue of $921.5 million, which it recorded net of third-party contractual allowances ($1,994.5 million), indigent and charity care ($230.2 million), provision for bad debt ($49.1 million), and self-pay discounts ($45.1 million). The hospital maintains a self-pay discount program to reduce uninsured patients' liabilities by 50 percent to a level more comparable to insured patients.

The hospital participates in the Colorado Disproportionate Share Hospital Program, and it received reimbursements from the State of $58.7 million for Fiscal Year 2011-12. In 2010, the Colorado Health Care Affordability Act was modified, authorizing the Department of Health Care Policy and Financing to collect a fee from hospital providers in order to expand Medicaid coverage. The hospital was charged $23.0 million out of $627.0 million collected by the State in hospital provider fees for Fiscal Year 2011-12.

The University of Colorado Hospital Authority has a significant concentration of patient accounts receivable with Medicare (29 percent), Medicaid (13 percent), managed care (41 percent), other commercial insurance (2 percent), and self-pay and medically indigent (10 percent). However, the hospital's management does not believe there are credit risks associated with these payors other than the self-pay and medically indigent category. The authority continually monitors and adjusts its reserves and allowances associated with these receivables.

Net patient-service revenue under the Medicare and Medicaid programs in Fiscal Year 2011-12 was approximately $282.6 million. Medicaid, Medicare, and other third-party payer programs reimburse providers at rates generally less than the hospital's billing rates. Net patient-service revenue is adjusted for these differences and is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

The Colorado Water Resources and Power Development Authority had loans receivable of $1.3 billion at December 31, 2011. During 2011, the authority made new loans of $101.1 million and canceled or received repayments for existing loans of $94.9 million.

The University of Colorado Foundation contributions receivable of $26.6 million and $31.4 million are reported as Contributions Receivable current and noncurrent, respectively, in the *Statement of Net Position – Component Units*. At June 30, 2012, the amount reported as contributions receivable includes $67.4 million of unconditional promises to give which were offset by a $8.4 million allowance for uncollectible contributions and a $1.0 million unamortized pledge discount using discount rates ranging from 0.03 percent to 5.81 percent.

At June 30, 2012, the Contributions Receivable amount shown for the Colorado State University Foundation included contributions of $25.9 million, which were offset by $3.5 million of unamortized pledge discounts calculated using the five-year U.S. Treasury note rate and $0.4 million of allowance for uncollectible pledges. At June 30, 2012, contributions from two donors represented approximately 70 percent of net contributions receivable for the foundation.

At June 30, 2012, the combined current and noncurrent Contributions Receivable amount shown for the Colorado School of Mines Foundation of $16.3 million was offset by $0.9 million of allowance for uncollectible pledges and unamortized pledge discounts. Approximately 67 percent of the foundation's contributions receivable at June 30, 2012, consists of pledges from two donors in 2012, and approximately $3.7 million is due from trusts held by others.

At June 30, 2012, the combined current and noncurrent Contributions Receivable amount shown for the University of Northern Colorado Foundation of $1.0 million was offset by $0.1 million of allowance for uncollectible pledges and unamortized pledge discounts. Approximately 16 percent of the foundation's contributions receivable at June 30, 2012 consists of pledges from one donor.

The Venture Capital Authority, a nonmajor component unit, has receivables derived from sales to insurance companies of premium tax credits that were donated by the State of Colorado, which are being recognized over a 10-year period. The VCA's management determined that no allowance was necessary related to the $12.5 million of accounts receivable from insurance companies that are reported as Contributions Receivable ($4.2 million) and Other Long-Term Assets ($8.3 million) on the *Statement of Net Position*. However, the authority tracks collection of the receivables on an ongoing basis and establishes an allowance as deemed necessary.

NOTE 12 – INVENTORY

Inventories of $70.4 million shown on the government-wide *Statement of Net Position* at June 30, 2012, primarily comprise:

- $9.6 million of manufacturing inventories recorded by Correctional Industries, a nonmajor enterprise fund,
- $32.0 million of resale inventories, of which, Higher Education Institutions recorded $28.9 million, and
- $20.6 million of consumable supplies inventories, of which, $8.7 million was recorded by the Higher Education Institutions, $8.4 million was recorded by the Highway Users Tax Fund, $1.9 million by the General Purpose Revenue Fund, and $1.0 million by Parks and Wildlife, a nonmajor enterprise fund.

NOTE 13 – PREPAIDS, ADVANCES, AND DEFERRED CHARGES

Prepaids, Advances, and Deferred Charges of $78.1 million shown on the government-wide *Statement of Net Position* are primarily general prepaid expenses. The significant items include:

- $17.4 million advanced to Colorado counties and special districts by the General Purpose Revenue Fund primarily related to social assistance programs.
- $21.0 million advanced to conservation organizations by the Department of Natural Resources from the Species Conservation Fund, a portion of the Resource Extraction Fund.
- $8.5 million in Higher Educational Institutions, of which $4.4 million was at Colorado State University that primarily related to library subscriptions.
- $5.0 million of prize expense paid by the Colorado Lottery to a multistate organization related to participation in the Powerball lottery game.
- $4.2 million of security deposits in the Department of Labor and Employment.

NOTE 14 – INVESTMENTS

Primary Government

The State holds investments both for its own benefit and as an agent for certain entities as provided by statute. The State does not invest its funds with any external investment pool. Funds not required for immediate payment of expenditures are administered by the authorized custodian of the funds or pooled and invested by the State Treasurer. The fair value of most of the State's investments are determined from quoted market prices except for money market investments that are reported at amortized cost, which approximates market.

Colorado Revised Statutes 24-75-601.1 authorizes the types of securities in which public funds of governmental entities, including State agencies, may be invested. Investments of the Public Employees Retirement Association discussed in Note 18 and other pension funds are not considered public funds. In general, the statute allows investment in Certificates of Participation related to a lease or lease purchase commitment, local government investment pools, repurchase and reverse repurchase agreements (with certain limitations), securities lending agreements, corporate or bank debt securities denominated in US dollars, guaranteed investment or interest contracts including annuities and funding agreements, securities issued by or fully guaranteed by the United States Treasury or certain federal entities and the World Bank, inflation indexed securities issued by the United States Treasury, general obligation and revenue debt of other states in the United States and their political subdivisions (including authorities), or registered money market funds with policies that meet specific criteria.

The statute establishes minimum credit quality ratings at the highest rating by at least two national rating agencies for most investment types. That statute also sets maximum time to maturity limits, but allows the governing body of the public entity to extend those limits. Public entities may also enter securities lending agreements that meet certain collateralization and other requirements. The statute prohibits investment in subordinated securities and securities that do not have fixed coupon rates unless the variable reference rate is a United States Treasury security with maturity less than one year, the London Interbank Offer Rate, or the Federal Reserve cost of funds rate. The above statutory provisions do not apply to the University of Colorado.

Colorado Revised Statutes 24-36-113 authorizes securities in which the State Treasurer may invest and requires prudence and care in maintaining investment principal and maximizing interest earnings. In addition to the investments authorized for all public funds, the State Treasurer may invest in securities of the federal government and its agencies and corporations without limitation, asset-backed securities, certain bankers' acceptances or bank notes, certain commercial paper certain international banks, and certain loans and collateralized mortgage obligations. The Treasurer's statute also establishes credit quality rating minimums specific to the Treasurer's investments. The Treasurer's statute is the basis for a formal investment policy published on the State Treasurer's website. In addition to the risk restrictions discussed throughout this Note 14, the Treasurer's investment policy precludes the purchase of derivative securities.

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments held in more than one fiscal year and sold in the current year were included as a change in the fair value of investments in those prior periods. In Fiscal Year 2011-12, the State Treasurer realized gains from the sale of investments held for the Public School Permanent Fund of $183,036, for the Unclaimed Property Tourism Trust Fund of $12,037, for the Major Medical Fund of $23,951, and for the Treasurer's pooled cash of $368,098.

The State Treasurer maintains an agency fund for the Great Outdoors Colorado Program (GOCO), a related organization. At June 30, 2012 and 2011, the treasurer had $22.9 million and $30.6 million at fair value, respectively, of GOCO's funds on deposit and invested.

The investment earnings of the Unclaimed Property Tourism Trust Fund, a nonmajor special revenue fund, are assigned by law to the Colorado Travel and Tourism Promotion Fund, a nonmajor special revenue fund, to the State Fair, a nonmajor enterprise fund, and to the Agriculture Management Fund, a nonmajor special revenue fund.

As provided by State statute, the State Treasurer held $6.9 million of investment in residential mortgages by paying the property taxes of certain elderly State citizen homeowners that qualify for the program. The investment is valued based on the outstanding principal and interest currently owed to the State as there is no quoted market price for these investments.

The State Treasurer held Colorado Housing and Finance Authority bonds, a related party, totaling $8.6 million as of June 30, 2012. See Note 39 for additional details.

The Colorado State University, reported in the Higher Education Institutions Fund, held $1,012,981 of hedge funds that were valued based on the net asset value reported by the hedge fund manager. The net asset value is computed based on dealer quotations on the fair market value of the underlying securities – the majority of which are traded on national exchanges.

Excluding fiduciary funds, the State recognized $605,164 of net realized losses from the sale of investments held by State agencies other than the State Treasurer during Fiscal Year 2011-12.

The following schedule reconciles deposits and investments to the financial statements for the primary government including fiduciary funds:

(Amounts in Thousands)

Footnote Amounts		Carrying Amount
Deposits (Note 9)	$	885,709
Investments:		
Governmental Activities		7,551,189
Business-Type Activities		2,223,718
Fiduciary Activities		4,325,753
Pooled Cash Investments Sold But Not Settled		20,000
Total	$	15,006,369
Financial Statement Amounts		
Net Cash and Pooled Cash	$	5,098,212
Add: Warrants Payable Included in Cash		197,332
Total Cash and Pooled Cash		5,295,544
Add: Restricted Cash		2,151,870
Add: Restricted Investments		884,794
Add: Investments		6,674,161
Total	$	15,006,369

Custodial Credit Risk

The State Treasurer's investment policy requires all securities to be held by the State Treasurer or a third party custodian designated by the Treasurer with each security evidenced by a safekeeping receipt. Investments are exposed to custodial credit risk if the securities are uninsured, are not registered in the State's name, and are held by either the counterparty to the investment purchase or are held by the counterparty's trust department or agent but not held in the State's name.

Open-end mutual funds and certain other investments are not subject to custodial risk because ownership of the investment is not evidenced by a security. The following table lists the investments of the State Treasurer's pooled cash, major governmental funds, and nonmajor governmental funds in the aggregate, by investment type at fair value.

The *Other* category of the General Fund comprises the issuance trustee's deposit of proceeds from Certificates of Participation issued for local school district capital construction under the Build Excellent Schools Today (BEST) program. The $283.3 million is reported in the Public School Buildings Fund, a Special Purpose General Fund.

Certain trustees have selected the State Treasurer's pool as their primary investment vehicle. The Treasurer accounts for the trustees' deposits in agency funds, and the investment types and related risks are disclosed through the Treasurer's pool investments. The *Other* category of the Other Governmental funds primarily comprises the issuance trustees' deposit of unexpended proceeds from Certificates of Participation issued for the Ralph L. Carr Justice Complex ($27.3 million reported in a Special Capital Projects Fund) and the remaining amount in the sinking fund for BEST issuances ($20.9 million reported in the Debt Service Fund, an Other Governmental Fund).

None of the securities listed in the table below are subject to custodial credit risk:

(Amounts in Thousands)

	Governmental Activities			
	Treasurer's Pool	General Fund	Other Governmental	Total
INVESTMENT TYPE				
U.S. Government Securities	$ 4,921,944	$ -	$ 143,691	$ 5,065,635
Commercial Paper	134,983	-	-	134,983
Corporate Bonds	1,055,964	-	203,958	1,259,922
Asset Backed Securities	323,118	-	25,228	348,346
Mortgages Securities	105,698	6,864	289,712	402,274
Mutual Funds	-	-	5,124	5,124
Other	-	283,339	51,566	334,905
TOTAL INVESTMENTS	$ 6,541,707	$290,203	$ 719,279	$ 7,551,189

The following table lists the investments of the major enterprise funds, nonmajor enterprise funds in the aggregate, and fiduciary funds by investment type at fair value. Investment types included in the *Other* category for Higher Education Institutions primarily consist of: Private Equities ($36.3 million), Absolute Return Funds ($42.2 million), Real Estate ($21.3 million), Venture Capital ($14.6 million), and the issuance trustee's deposit of proceeds from Certificates of Participation (COPs) issued for Higher Education capital construction ($9.5 million), and Municipal Bonds ($8.6 million). The trustee has selected the State Treasurer's pool as its primary investment vehicle. The Treasurer accounts for the trustee's deposit in an agency fund, and the investment types and related risks are disclosed through the Treasurer's pool investments.

The *Other* category of the Other Enterprise funds comprise the Bridge Enterprise trustee's holdings that include unexpended proceeds from the prior year $284.1 million bond issuance.

The *Other* category of the Fiduciary funds represents a funding agreement with MetLife ($45.6 million) held by CollegeInvest in its College Savings Plan, a Private Purpose Trust Fund.

The table below also shows the fair value of securities held by these funds that are subject to custodial credit risk.

(Amounts in Thousands)

	Business-Type Activities			Fiduciary
	Higher Education Institutions	Other Enterprises	Total	Fiduciary
INVESTMENT TYPE				
U.S. Government Securities	$ 290,822	$ 8,081	$ 298,903	$ 17,321
Bank Acceptances	4,050	-	4,050	-
Commercial Paper	1,956	-	1,956	-
Corporate Bonds	170,767	15,811	186,578	-
Corporate Securities	132,853	-	132,853	-
Repurchase Agreements	199,539	-	199,539	899
Asset Backed Securities	18,235	-	18,235	-
Mortgages Securities	109,780	-	109,780	-
Mutual Funds	811,692	18,235	829,927	4,261,887
Other	157,808	284,089	441,897	45,646
TOTAL INVESTMENTS	$ 1,897,502	$ 326,216	$ 2,223,718	$ 4,325,753
INVESTMENTS SUBJECT TO CUSTODIAL RISK				
U.S. Government Securities	$ 353	$ -	$ 353	$ 4,021
Corporate Bonds	2,486	-	2,486	-
Corporate Securities	9,328	-	9,328	-
Repurchase Agreements	-	-	-	899
Mortgages Securities	2	-	2	-
TOTAL SUBJECT TO CUSTODIAL RISK	$ 12,169	$ -	$ 12,169	$ 4,920

Credit Quality Risk

Credit quality risk is the risk that the issuer or other counterparty to a debt security will not fulfill its obligations to the State. This risk is assessed by nationally recognized rating agencies, which assign a credit quality rating for many investments. Credit quality ratings for obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government are not reported. However, credit quality ratings are reported for obligations of U.S. Government agencies that are not explicitly guaranteed by the U.S. Government.

The State Treasurer's formal investment policy requires that eligible securities have a minimum of two acceptable credit quality ratings – one of which must be from either Moody's or Standard & Poor's rating agency and the other which may be from the Fitch rating agency or another nationally recognized rating agency. The policy sets acceptable credit quality ratings by investment portfolio and investment type.

The fair value amount of rated and unrated debt securities is detailed in the following table, which shows the Treasurer's Pooled Cash Investments, Higher Education Institutions, Fiduciary Funds, and All Other Funds in the aggregate.

In addition, to the amounts shown in the following table:

- CollegeInvest held a funding agreement valued at $45.6 million in its College Savings Plan, a Private Purpose Trust Fund that was unrated as to credit quality risk.
- Certain trustees, as discussed under Custodial Credit Risk, have selected the State Treasurer's pool as their primary investment vehicle. The Treasurer accounts for the trustees' deposits in agency funds, and the investment types and related risks are disclosed through the Treasurer's pool investments.

(Amounts In Thousands)

	U.S. Govt. Agencies	Bank Acceptances	Commercial Paper	Corporate Bonds	Repurchase Agreements	Asset Backed Securities	Money Market Mutual Funds	Bond Mutual Funds	Guaranteed Investment Contract	Municipal Bonds & Other	Total
Treasurer's Pool:											
Long-term Ratings											
Gilt Edge	$ -	$ -	$ -	$ 40,857	$ -	$ 323,118	$ -	$ -	$ -	$ -	$ 363,975
High Grade	1,251,070	-	-	440,459	-	105,698	-	-	-	-	1,797,227
Upper Medium	-	-	-	562,561	-	-	-	-	-	-	562,561
Lower Medium	-	-	-	12,086	-	-	-	-	-	-	12,086
Short-term Ratings											
Highest	2,951,329	-	134,983	-	-	-	-	-	-	-	3,086,312
Higher Education Institutions:											
Long-term Ratings											
Gilt Edge	$ 2,146	$ -	$ -	$ 6,839	$ -	$ 16,893	$ 220,153	$ 442	$ -	$ -	$ 246,473
High Grade	92,016	-	-	32,690	-	6,277	-	70	-	8,153	139,206
Upper Medium	3,628	-	-	90,528	-	6,299	-	51	-	375	100,881
Lower Medium	-	-	-	37,563	-	2,319	-	38	-	-	39,920
Speculative	-	-	-	1,659	-	795	-	19	-	-	2,473
Very Speculative	-	-	-	85	-	2,101	-	6	-	-	2,192
High Default Risk	-	-	-	-	-	5,107	-	13	-	-	5,120
Default	-	-	-	-	-	1,252	-	-	-	-	1,252
Short-term Ratings											
Highest	-	4,050	2,001	49	-	-	-	-	-	-	6,100
High	-	-	-	31	-	-	-	-	-	-	31
Good	-	-	-	162	-	-	-	-	-	-	162
Unrated	32,814	-	-	2,217	199,539	86,093	44,142	138,421	-	1,019	504,245
Fiduciary Funds:											
Long-term Ratings											
Gilt Edge	$ 4,021	$ -	$ -	$ -	$ 899	$ -	$ -	$ -	$ -	$ -	$ 4,920
High Grade	2,860	-	-	-	-	-	-	-	-	-	2,860
Unrated	-	-	-	-	-	-	4,261,887	-	-	-	4,261,887
All Other Funds:											
Long-term Ratings											
Gilt Edge	$ -	$ -	$ -	$ 13,328	$ -	$ 25,228	$ 2,195	$ -	$ -	$ -	$ 40,751
High Grade	88,192	-	-	105,362	-	281,100	3,492	3,520	3,383	-	485,049
Upper Medium	-	-	-	83,555	-	-	-	-	-	-	83,555
Lower Medium	-	-	-	16,489	-	-	-	-	-	-	16,489
Short-term Ratings											
Highest	-	-	-	1,035	-	-	-	-	-	-	1,035
Unrated	-	-	-	-	-	15,476	14,152	-	-	-	29,628

Interest Rate Risk

Interest rate risk is the risk that changes in the market rate of interest will adversely affect the value of an investment. The State manages interest rate risk using either weighted average maturity or duration. Weighted average maturity is a measure of the time to maturity, measured in years, that has been weighted to reflect the dollar size of individual investments within an investment type. Various methods are used to measure duration; in its simplest form duration is a measure, in years, of the time-weighted present value of individual cash flows from an investment divided by the price of the investment.

The University of Colorado operates a treasury function separate from the State Treasurer and uses duration to measure and manage interest rate risk for most of its investments. However, University Physicians Incorporated (UPI), a blended component unit of the University of Colorado, manages interest rate risk using weighted average maturity and limits the time to maturity of individual investments to no more than ten years, based on the credit quality rating.

State statute requires the State Treasurer to formulate investment policies regarding liquidity, maturity, and diversification for each fund or pool of funds in the State Treasurer's custody. The State Treasurer's formal investment policy requires a portion of the investment pool to have a maximum maturity of one year and the balance of the pool to have maximum maturity of five years with the average maturity of the pool not to exceed two and one-half years. The policy also sets maximum maturity limits for certain individual funds for which the Treasurer manages investments including the Public School Permanent Fund (4 - 6 years), the Major Medical Insurance Fund (5 - 8 years), and the Unclaimed Property Tourism Promotion Trust Fund (5 - 10 years).

The CollegeInvest program has investments reported in the College Savings Plan, a Private Purpose Trust Fund. CollegeInvest uses duration to manage the interest rate risk of selected mutual funds in the College Savings Plan. CollegeInvest's Private Purpose Trust Fund holds inflation protected bond mutual funds in the amount of $49.8 million that have duration of 8.6 years. These securities are excluded from the duration table on the following page because interest rate risk is effectively mitigated by the inflation protection attribute of the securities.

The following table shows the weighted average maturity and fair value amount for those investments managed using the weighted average maturity measure. The 14.246-year weighted average maturity reported in the Fiduciary Funds represents the Lottery's laddering of U.S. Government bonds to match a prize annuity. The Lottery plans to hold these investments to maturity.

(Dollar Amounts in Thousands, Weighted Average Maturity in Years)

	Treasurer's Pool		Higher Education Institutions		Fiduciary Funds		All Other Funds	
Investment Type	Fair Value Amount	Weighted Average Maturity	Fair Value Amount	Weighted Average Maturity	Fair Value Amount	Weighted Average Maturity	Fair Value Amount	Weighted Average Maturity
U.S. Government Securities	$ 4,921,944	0.803	$ 63,612	4.892	$ 12,674,943	14.246	$ 151,772	3.961
Bank Acceptances	-	-	4,050	-	-	-	-	-
Commercial Paper	134,983	0.090	2,001	0.497	-	-	-	-
Corporate Bonds	1,055,964	3.252	52,860	2.860	-	-	219,768	6.179
Asset Backed Securities	428,816	2.379	3,576	4.160	-	-	314,941	3.561
Municipal Bonds	-	-	-	-	-	-	3,383	12.460
Total Investments	$ 6,541,707		$ 126,099		$ 12,674,943		$ 689,864	

The University of Colorado manages interest rate risk in its Treasurer's pool using a measure of duration. The University's Investment Advisory Committee recommends limits on the duration of fixed income securities using Callan Associates Incorporated data.

The University of Colorado participated in tri-party repurchase agreements of $199,539,173 to provide temporary investment of funds restricted for capital construction projects. The counterparty to the agreements is required to provide additional collateral when the fair value of U.S. Government securities and U.S. Government agencies securities provided as collateral declines below 104 percent or 105 percent, respectively. As a result, the university does not have interest rate risk associated with these agreements. The $199.5 million is not shown in the following duration table; however, the duration associated with the repurchase agreements is 1.5 years.

The University of Colorado has invested $24,076,495 in U.S. Treasury Inflation Protected Securities with duration of 1.9 years. The interest rate risk of this investment is effectively mitigated by the inflation protection attribute of the investment, and therefore, it is excluded from the weighted average maturity table above and the following duration table.

Certain trustees, as discussed under Custodial Credit Risk, have selected the State Treasurer's pool as their primary investment vehicle. The Treasurer accounts for the trustees' deposits in agency funds, and the investment types and related risks are disclosed through the Treasurer's pool investments. The trustees' investment in the pool is not segregated, but is a share in the overall pool.

The table below presents the fair value amount and duration measure for State agencies that manage some or all of their investments using the duration measure.

(Dollar Amounts in Thousands, Duration in Years)

	Fair Value Amount	Duration
Enterprise Funds:		
Higher Education Institutions:		
University of Colorado:		
U.S. Treasury Bonds and Notes	$ 69,465	6.330
U.S. Treasury Strips	979	2.100
U.S. Government Agency Notes	127,329	5.440
U.S. Government Agency Strips	2,420	1.520
U.S. Government Saving Bonds	54	9.990
Municipal Bonds	8,583	8.270
Corporate Bonds	114,854	6.200
Certificates of Deposit	963	4.640
Asset Backed Securities	123,558	14.370
Bond Mutual Funds	138,421	2.100
Colorado State University:		
Bond Mutual Funds	$ 640	2.800
Colorado School of Mines:		
Corporate Bonds	$ 2,283	8.560
Colorado Mesa University:		
U.S. Government Securities	$ 880	2.867
Corporate Bonds	770	3.476
Bond Mutual Funds	156	3.350
Taxable Municipal Bonds	$ 117	8.266
Private Purpose Trust:		
CollegeInvest:		
Bond Mutual Fund-1	$ 85,109	3.900
Bond Mutual Fund-2	36,988	5.100
Bond Mutual Fund-3	501,595	5.100
Bond Mutual Fund-4	520,779	4.800
Bond Mutual Fund-5	266,688	1.700
Bond Mutual Fund-6	1,641	2.750
Bond Mutual Fund-7	2,016	12.750
Bond Mutual Fund-8	362	7.750
Bond Mutual Fund-9	167,713	7.600

Foreign Currency Risk

Some of the University of Colorado Treasury's investments are exposed to certain foreign currency risks. The University's investment policy allows but does not require hedging of this risk. The University also held investments in equities denominated in the following currencies (U.S. dollar amounts in millions): Euro Dollar - $26.6, British Pound - $25.5, Japanese Yen - $14.8, Swiss Franc - $10.5, Brazilian Real - $5.2, Chinese Yuan - $6.4, Korean Won - $3.9, Canadian Dollar - $4.0, Australian Dollar - $.3.9, Swedish Kroner - $2.8, and Russian Ruble - $1.3, Denmark Kroner - $2.8, Honk-Kong Dollar - $2.9, Indian Rupee - $1.1, Mexican Peso - $2.0, Singapore Dollar - $1.1, South African Rand - $3.4, Taiwan Dollar - $1.6 and various other currencies totaling $4.3 million within the investment.

State statute requires the State Treasurer to invest in domestic fixed income securities and does not allow foreign currency investments.

Concentration of Credit Risk

The State Treasurer's formal investment policy sets minimum and maximum holding percentages for each investment type for the investment pool and for certain of the individual funds for which the State Treasurer manages investments. The pool and each of the individual funds may be 100 percent invested in U.S. Treasury securities with more restrictive limits (ranging from 5 percent to 90 percent) set for the other allowed investment types. For the pool and the other funds for which the Treasurer manages investments, the policy sets maximum concentrations in an individual issuer for certain investment types. As of June 30, 2012, the holding percentages for each investment type for each pool were less than five percent of total investments. As a result the State is not subject to a concentration of credit risk.

Unrealized Gains and Losses

Unrealized gains and losses are a measure of the change in fair value of investments (including investments underlying pooled cash) from the end of the prior fiscal year to the end of the current fiscal year. With the implementation of GASB Statement No. 54, unrealized gains are not identified as a separate component of fund balance. The following schedule shows the State's net unrealized gains and (losses) for all funds by fund category.

(Amounts in Thousands)

	Fiscal Year 2011-12	Restated Fiscal Year 2010-11
Governmental Activities:		
Major Funds		
General-General Purpose	$ 3,739	$ (5,437)
General-Special Purpose	268	(385)
Resource Extraction	(140)	(3,335)
Highway Users Tax	(1,450)	(6,963)
Capital Projects-Regular	633	(2,659)
Capital Projects-Special	(165)	(79)
State Education	(924)	(3,472)
NonMajor Funds:		
State Lands	4,095	(5,192)
Other Permanent Trusts	(12)	(44)
Labor	(569)	(331)
Gaming	(303)	(1,009)
Tobacco Impact Mitigation	(30)	(2,143)
Resource Management	(10)	(42)
Environment Health Protection	224	(1,186)
Other Special Revenue	(253)	(193)
Unclaimed Property	3,214	(1,650)
Information Technology	63	140
Highways (Internal Service)	(7)	(12)
Administrative Courts	(4)	17
Other Internal Service	-	3
Business-Type Activities:		
Major Funds		
Higher Education Institutions	(19,944)	95,536
Lottery	(149)	(246)
NonMajor Funds:		
CollegeInvest	1,254	1,834
Wildlife	(116)	(613)
College Assist	(254)	(619)
State Fair Authority	(7)	(8)
Correctional Industries	(17)	(46)
State Nursing Homes	75	(42)
Prison Canteens	(2)	(86)
Petroleum Storage Tank	(41)	(22)
Transportation Enterprise	749	(272)
Other Enterprise Activities	57	(47)
Fiduciary:		
Pension/Benefits Trust	323	(437)
Private Purpose Trust	26,546	562,745
	$ 16,844	$ 623,705

Component Units

Component units that are identified as foundations apply neither GASB Statement No. 3 nor GASB Statement No. 40 because they prepare financial statements under standards set by the Financial Accounting Standards Board. Therefore, the foundation investment disclosures are presented separately from the other component units.

Component Units – Non-Foundations

Investments of the University of Colorado Hospital Authority are reported at fair values which are based on quoted market prices, if available, or estimated using market prices for similar securities. Interest, dividends, and realized and unrealized gains and losses are based on the specific identification method and are included in nonoperating income when earned. Restricted investments of the authority include assets held by trustees under bond indenture and insurance agreements. The following table shows the authority's investments at June 30, 2012:

(Amounts in Thousands)

	Total
INVESTMENT TYPE	
Cash Equivalents	$ 64,369
U.S. Government Securities	108,679
Corporate Bonds	145,289
Corporate Securities	344,277
Asset Backed Securities	14,106
Mutual Funds	220,803
Net Investment Payable	(4,311)
TOTAL INVESTMENTS	$ 893,212

Except for guaranteed investment contracts which are excluded, the Colorado Water Resources and Power Development Authority's investment policy allows investments consistent with those authorized for governmental entities by State statute as described at the beginning of this Note 14. The authority's repurchase agreements were all subject to custodial credit risk because its trustee is considered both the purchaser and the custodian of the investments, which are not held in the authority's name.

The Colorado Water Resources and Power Development Authority's investments at December 31, 2011, were:

(Amounts in Thousands)

	Total
INVESTMENT TYPE	
U.S. Government Securities	$ 110,351
Repurchase Agreements	179,173
TOTAL INVESTMENTS	$ 289,524

The Venture Capital Authority, a nonmajor component unit, through its limited partnership with High Country Venture LLC (General Partner), makes equity investments solely in seed and early stage Colorado companies. Because the Authority does not invest in foreign or fixed income securities, credit quality, interest rate, and foreign currency risks are not applicable to the Authority's investments.

Credit Quality Risk

The University of Colorado Hospital Authority's investment policy is based on the prudent-person rule, and it limits credit ratings to AAA or AA for U.S. agency, pool and mortgage-backed securities, and Baa or BBB rated or better for other investment types. The table below presents the credit quality ratings by investment type for the authority at June 30, 2012:

(Amounts In Thousands)

	U.S. Govt. Agencies	Corporate Bonds	Asset Backed Securities	Total
Long-term Ratings				
Gilt Edge	$ -	$ 1,195	$ -	$ 1,195
High Grade	21,090	-	14,106	35,196
Upper Medium	-	144,094	-	144,094

The Colorado Water Resources and Power Development Authority's repurchase agreements are collateralized with U.S. Treasuries, Government Agencies and obligations explicitly guaranteed by the U.S. Government. All existing repurchase agreements specify a collateralization rate between 103 percent and 105 percent. Government agency securities collateralizing the repurchase agreements are all rated AAA. U.S. Treasuries and obligations guaranteed by the U.S. Government that collateralize the repurchase agreements are exempt from credit risk disclosure under GASB 40, therefore a rating agency assessment is not required.

CoverColorado, a nonmajor component unit, holds bonds of U.S. Government agencies, corporate bonds guaranteed by U.S. Government agencies, and certificates of deposit insured by FDIC. The investments were rated Aaa by Moody's Investors Service at the dates of purchase.

Interest Rate Risk

The University of Colorado Hospital Authority manages its exposure to interest rate risk by limits set on the duration of its investment portfolio. The following table presents the dollar-weighted modified duration of the major classes of authority investments at June 30, 2012:

(Dollar Amounts in Thousands, Duration in Years)

	Fair Value Amount	Duration
U.S. Government Securities	$ 42,924	4.274
Corporate Bonds	145,289	1.016
Asset Backed Securities	14,106	2.650

The Colorado Water Resources and Power Development Authority manages interest rate risk by matching investment maturities to the cash flow needs of its future bond debt service and holding those investments to maturity. The authority had $289.5 million of investments subject to interest rate risk with the following maturities; one year or less – 12 percent, two to five years – 25 percent, six to ten years – 29 percent, eleven to fifteen years – 21 percent, and 16 years or more – 13 percent. The authority has entered into agreements that allow it to sell U.S. Treasury bonds at fixed amounts that will provide the authority with funds to make debt service payments in the event that a borrower fails to make loan payments to the authority.

CoverColorado, a nonmajor component unit, manages interest rate risk by matching investment maturities with the cash flow needs of its operations. The authority had $81.5 million of investments subject to interest rate risk with the following maturities; one year or less – 37 percent, one to two years – 58 percent, and two to three years – 5 percent.

Foreign Currency Risk

The University of Colorado Hospital Authority's investment policy manages foreign currency risk by limiting the allocation percentage of international mutual funds to less than 15 percent of total investments. At June 30, 2012, the authority had the following foreign currency exposures in United States dollars: Euro - $16.8 million, British Pound - $13.1 million, Japanese Yen - $6.1 million, Swiss Franc - $4.8 million, Chinese Yuan - $4.4 million, Canadian Dollar - $3.4 million, Brazilian Real - $2.2 million, and South Korean Won - $2.1 million. An additional $11.8 million was held in various international currencies, none of which exceeded $1.5 million.

Concentration of Credit Risk

At June 30, 2012, no single investment of the University of Colorado Hospital Authority exceeded five percent of total investments. This was consistent with the authority's policy that limits non-U.S. Government investments to no more than ten percent in any one issuer at the time of purchase.

CoverColorado, a nonmajor component unit, does not limit the amount invested in a single issuer. At December 31, 2011, all of its investments were placed in a single issuer and were therefore subject to concentration of credit risk.

Investments Highly Sensitive to Interest Rate Risk

The University of Colorado Hospital Authority also uses interest rate swap agreements to manage interest costs and risks associated with changing interest rates.

At June 30, 2012, the University of Colorado Hospital Authority was party to two floating-to-fixed rate swaps having original notional values of $72.4 million and $110.2 million, and current notional amounts of $70.8 million and $98.4 million respectively. At June 30, 2012, the agreements had fair values of $(16.6), million and $(26.6) million, and are scheduled to terminate in 2031 and 2033, respectively.

Realized and unrealized gains and losses on the swap agreements are reported as investment income on the *Statement of Revenue, Expenditures, and Changes in Fund Net Position – Component Units*. During Fiscal Year 2011-12, the two swaps produced a net cash outflow of approximately $5.3 million. None of the hospital's swaps qualified for hedge accounting.

Component Units – Foundations

The four Higher Education Institution foundations reported as component units on the *Statement of Net Position – Component Units* do not classify investments according to risk because they prepare their financial statements under standards set by the Financial Accounting Standards Board.

At June 30, 2012, the University of Colorado Foundation held $237.2 million of domestic equity securities, $170.9 million of international equity securities, $174.0 million of fixed income securities, $444.8 million of alternative investments including real estate, private equities, hedge funds, absolute return funds, venture capital, oil and gas assets, and other investments. The fair value of the alternative investments has been estimated in the absence of readily available market information, and those values may vary significantly from actual liquidation values. The foundation's spending policy allows for the distribution of the greater of 4.0 percent of the current market value of the endowment or 4.5 percent of the endowment's trailing thirty-six month average fair market value. The foundation's investment loss of $5.5 million is net of $6.2 million of investment fees and comprises $10.9 million of interest dividends and other income, $13.3 million of realized gains, and $23.5 million of unrealized losses.

At June 30, 2012, the Colorado State University Foundation held $124.7 million of equity securities, $148.1 million of alternative investments (comprising hedge equities, absolute return, and private equity investments), $14.2 million of fixed income securities, and $15.1 million in cash and other investments.

The Colorado School of Mines Foundation's (CSMF) current spending policy allows 6.5 percent (net of investment and administrative fees and expenses) of the three-year average of investment fair value to be distributed. The foundation holds alternative investments that are not readily marketable but are carried at the fair value reported by the investment managers. At June 30, 2012, the CSMF held fixed income and fixed income mutual funds totaling $32.7 million, domestic and international equities totaling $62.9 million, investments in hedge funds and venture capital totaling $88.5 million and cash equivalents totaling $11.5 million in its long-term investments pool.

Of the foundation's $220.5 million of investments, $15.7 million, or 7.2 percent, was related to split interest agreements. CSMF is also the beneficiary of an endowment valued at $7.7 million and several long-term trusts valued at $1.2 million which are reported as Investments on the *Statement of Net Position – Component Units.* Forty-six percent of the foundation's investment portfolio is invested in limited partnerships and venture capital organizations, some of which are offshore entities and some of which include derivative investments. Since there is no ready market available for these investments, the estimated value may vary significantly from a valuation at a subsequent date.

At June 30, 2012, the University of Northern Colorado Foundation held $35.0 million of equity securities, $29.2 million of fixed income securities, and $26.2 million of cash and other investments. The foundation's investment income of $1.2 million is net of $0.3 million of management fees and comprises $2.4 million of interest and dividends and $0.9 million of realized and unrealized losses.

NOTE 15 – TREASURER'S INVESTMENT POOL

Participation in the State Treasurer's cash/investment pool is mandatory for all State agencies with the exception of Colorado Mesa University and the University of Colorado and its blended component units; however, Colorado Mesa University does participate in the Treasurer's Pool. The Treasurer determines the fair value of the pool's investments at each month-end for performance tracking purposes. Short-term realized gains, losses, and interest earnings, adjusted for amortization of investment premiums and discounts, are distributed monthly. If the statutes authorize the participant to receive interest and investment earnings, these gains or losses are prorated according to the average of the participant's daily balance during the month.

NOTE 16 – OTHER LONG-TERM ASSETS

Primary Government

The $826.9 million shown as Other Long-Term Assets on the government-wide Statement of Net Position is primarily long-term taxes receivable, long-term loans, and deferred debt issuance costs. Long-term taxes receivable of $262.7 million and $55.5 million recorded in the General Purpose Revenue Fund and the Highway Users Tax Fund, respectively, are not segregated on the Balance Sheet – Governmental Fund, but are shown in Taxes Receivable and Restricted Receivables, respectively, and the taxes receivables are offset by Deferred Revenue.

The $439.0 million of Other Long-Term Assets shown on the fund-level *Balance Sheet – Governmental Funds* is primarily related to loans issued by the Highway Users Tax Fund ($13.2 million), a major special revenue fund, and the Resource Extraction Fund ($397.6 million), a major special revenue fund. This balance primarily comprises water loan activity. The Water Conservation Board makes water loans from the Water Projects Fund, part of the Resource Extraction Fund, to local entities for the purpose of constructing water projects in the State.

The water loans are made for periods ranging from 10 to 30 years. Interest rates range from 2 to 6 percent for most projects, and they require the local entities or districts to make a yearly payment of principal and interest.

The $114.1 million shown as Other Long-term Assets on the Statement of Net Position – Proprietary Funds is primarily student loans issued by Higher Education Institutions, but also includes deferred debt issuance costs and livestock.

Component Units

In 2011 the Colorado Water Resources and Power Development Authority reported $46.5 million in Securities Not Held for Investment, of which $27.5 million was short-term and $19.0 million was long-term. The securities were purchased with Water Revenue Bonds Program 2010 Series A and 2011 Series C bond proceeds, on behalf of governmental agencies that entered into loan agreements with the Authority. The securities mature in alignment with the borrowers' projected construction cost schedule and the borrowers retain the risk of loss related to the value of the securities.

NOTE 17 – CAPITAL ASSETS

Primary Government

During Fiscal Year 2011-12 the State capitalized $32.5 million of interest incurred during the construction of capital assets. The majority of this interest was capitalized by Higher Education Institutions in the amount of $28.2 million, while the remainder was attributable to the Bridge Enterprise Program in the Department of Transportation.

In Fiscal Year 2011-12, the Ft. Lyons Correctional Facility was decommissioned to implement operational efficiencies. It is unknown whether the facility will be repurposed, sold, or leased. As of June 30, 2012, the facility had a carrying value of $16.2 million.

The schedule on the following page shows the capital asset activity for Fiscal Year 2011-12. The restatement of beginning balances was primarily the result of error corrections in the Department of Transportation and the merger of the Division of Parks and Wildlife (See Note 29).

(Amounts in Thousands)

	Restated Beginning Balance	Increases	CIP Transfers	Decreases/ Adjustments	Ending Balance
GOVERNMENTAL ACTIVITIES:					
Capital Assets Not Being Depreciated:					
Land	$ 58,390	$ 21,215	$ -	$ 181	$ 79,786
Land Improvements	2,381	-	2,436	-	4,817
Collections	8,976	-	-	3	8,979
Other Capital Assets		852			852
Construction in Progress (CIP)	797,818	669,248	(548,006)	(7,650)	911,410
Infrastructure	880,540	5	17,215	-	897,760
Total Capital Assets Not Being Depreciated	1,748,105	691,320	(528,355)	(7,466)	1,903,604
Capital Assets Being Depreciated:					
Leasehold and Land Improvements	41,557	551	1,785	-	43,893
Buildings	1,755,202	16,221	255,224	(877)	2,025,770
Software	209,760	7,592	19,075	(27)	236,400
Vehicles and Equipment	635,644	53,996	359	(11,493)	678,506
Library Materials and Collections	6,436	328	-	(97)	6,667
Other Capital Assets	31,047	16,188	-	(989)	46,246
Infrastructure	9,913,249	-	251,912	(371)	10,164,790
Total Capital Assets Being Depreciated	12,592,895	94,876	528,355	(13,854)	13,202,272
Less Accumulated Depreciation:					
Leasehold and Land Improvements	(24,828)	(1,723)	-	-	(26,551)
Buildings	(667,106)	(45,783)	-	162	(712,727)
Software	(99,405)	(26,178)	-	17	(125,566)
Vehicles and Equipment	(395,458)	(45,607)	-	11,286	(429,779)
Library Materials and Collections	(4,258)	(411)	-	95	(4,574)
Other Capital Assets	(22,746)	(2,357)	-	-	(25,103)
Infrastructure	(1,659,912)	(615,877)	-	333	(2,275,456)
Total Accumulated Depreciation	(2,873,713)	(737,936)	-	11,893	(3,599,756)
Total Capital Assets Being Depreciated, net	9,719,182	(643,060)	528,355	(1,961)	9,602,516
TOTAL GOVERNMENTAL ACTIVITIES	11,467,287	48,260	-	(9,427)	11,506,120
BUSINESS-TYPE ACTIVITIES:					
Capital Assets Not Being Depreciated:					
Land	450,907	22,875	-	9,561	483,343
Land Improvements	25,905	-	-	(9,388)	16,517
Collections	19,116	1,076	-	(10)	20,182
Construction in Progress (CIP)	549,945	579,081	(624,639)	(7,770)	496,617
Infrastructure	1,048	-	1,849	-	2,897
Total Capital Assets Not Being Depreciated	1,046,921	603,032	(622,790)	(7,607)	1,019,556
Capital Assets Being Depreciated:					
Leasehold and Land Improvements	498,705	3,445	33,602	(1,573)	534,179
Buildings	5,994,190	47,868	549,528	(8,317)	6,583,269
Software	108,855	48,866	259	(1,568)	156,412
Vehicles and Equipment	863,355	84,391	11,031	(38,271)	920,506
Library Materials and Collections	479,309	18,100	-	(3,953)	493,456
Other Capital Assets	16,878	1,973	-	-	18,851
Infrastructure	70,524	-	28,370	-	98,894
Total Capital Assets Being Depreciated	8,031,816	204,643	622,790	(53,682)	8,805,567
Less Accumulated Depreciation:					
Leasehold and Land Improvements	(248,043)	(21,472)	-	596	(268,919)
Buildings	(1,983,689)	(197,114)	-	3,389	(2,177,414)
Software	(44,508)	(18,082)	-	1,018	(61,572)
Vehicles and Equipment	(619,052)	(71,211)	-	31,500	(658,763)
Library Materials and Collections	(343,480)	(21,135)	-	3,948	(360,667)
Other Capital Assets	(569)	(142)	-	-	(711)
Infrastructure	(24,992)	(2,273)	-	-	(27,265)
Total Accumulated Depreciation	(3,264,333)	(331,429)	-	40,451	(3,555,311)
Total Capital Assets Being Depreciated, net	4,767,483	(126,786)	622,790	(13,231)	5,250,256
TOTAL BUSINESS-TYPE ACTIVITIES	5,814,404	476,246	-	(20,838)	6,269,812
TOTAL CAPITAL ASSETS, NET	$ 17,281,691	$ 524,506	$ -	$ (30,265)	$ 17,775,932

On the government-wide *Statement of Activities*, depreciation was charged to the functional programs and business-type activities as follows:

(Amounts in Thousands)

	Depreciation Amount
GOVERNMENTAL ACTIVITIES:	
General Government	$ 20,052
Business, Community, and Consumer Affairs	3,916
Education	5,592
Health and Rehabilitation	8,944
Justice	33,581
Natural Resources	2,400
Social Assistance	11,843
Transportation	635,469
Internal Service Funds (Charged to programs and BTAs based on useage)	16,139
Total Depreciation Expense Governmental Activities	737,936
BUSINESS-TYPE ACTIVITIES	
Higher Education Institutions	315,858
State Lottery	1,049
Other Enterprise Funds	14,522
Total Depreciation Expense Business-Type Activities	331,429
Total Depreciation Expense Primary Government	$ 1,069,365

Component Units

At June 30, 2012, the University of Colorado Hospital Authority reported $226.9 million of nondepreciable assets, including land and construction in progress. Depreciable assets included buildings and improvements of $680.3 million and equipment of $257.7 million. Accumulated depreciation related to these capital assets was $404.8 million resulting in net depreciable capital assets of $533.2 million.

The Denver Metropolitan Major League Baseball Stadium District, a nonmajor component unit, reported land, land improvements, buildings, and other property and equipment of $139.0 million, net of accumulated depreciation of $70.9 million, at December 31, 2011. The district depreciates land improvements, buildings, and other property and equipment using the straight-line method over estimated useful lives that range from 3 to 50 years.

On November 23, 2011, the Denver Metropolitan Major League Baseball Stadium District (the District) entered into an Intergovernmental Agreement with the Regional Transportation District (RTD) for the transfer of certain land from the District to RTD for construction of a light rail line connecting Union Station to Denver International Airport. In December 2011 the District received $15.0 million of deferred revenue from RTD in the form of minimum fee compensation. The final amount of the fee compensation is in dispute. The District believes it is entitled to an additional $3.2 million plus other costs and professional and legal fees. If a settlement is not reached RTD will proceed with acquiring the land under eminent domain.

HLC @ Metro, Inc., a nonmajor component unit reported nondepreciable capital assets of $42.9 million related to the construction of the Hotel Learning Center.

NOTE 18 Through 27 – DETAILS OF LIABILITY ITEMS

NOTE 18 – PENSION SYSTEM AND OBLIGATIONS

Primary Government

A. PLAN DESCRIPTION

Most State of Colorado employees, excluding four-year college and university employees, participate in a defined benefit (DB) pension plan; however, all employees, with the exception of certain higher education employees, have the option of participating in a defined contribution (DC) plan instead (see Note 20). The DB plan's purpose is to provide benefits to members and their dependents at retirement or in the event of death or disability. The plan, a cost-sharing multiple-employer defined benefit plan, is administered by the Public Employees' Retirement Association (PERA). The State plan and the other divisions' plans described below are included in PERA's financial statements, which may be obtained by writing PERA at P.O. Box 5800, Denver, CO 80217-5800 or by calling the PERA Info line at 1-800-759-7372, or by visiting http://www.copera.org.

Administration of the Plan

In 1931, State statute established PERA and the State Division Trust Fund; subsequent statutes created the School Division Trust Fund, the Local Government Division Trust Fund, the Judicial Division Trust Fund, the Denver Public Schools Division Trust Fund, and the Health Care Trust Funds. Changes to the plan require an actuarial assessment and legislation by the General Assembly as specified in Title 24, Article 51 of the Colorado Revised Statutes.

Most members automatically receive the higher of the defined retirement benefit or money purchase benefit at retirement.

New employees, excluding four-year college and university employees, are allowed 60 days to elect to participate in PERA's defined contribution plan. If that election is not made, the employee is automatically enrolled in the plan to which they last contributed or, if there was no prior participation, to the defined benefit plan. PERA members electing the PERA defined contribution plan are allowed an irrevocable election between the second and fifth year of membership to use their defined contribution account to purchase service credit and be covered under the defined benefit retirement plan. However, making this election subjects the member to rules in effect for those hired on or after January 1, 2007, as discussed below. Employer contribution to the defined contribution plan is the same amount as the contribution to the PERA defined benefit plan.

Prior to legislation passed during the 2006 session, higher education employees may have participated in social security, PERA's defined benefit plan, or the institution's optional retirement plan. Currently, higher education employees, except for community college employees, are required to participate in their institution's optional plan, if available (see Note 20C), unless they are active or inactive members of PERA with at least one year of service credit. In that case they may elect either PERA or their institution's optional retirement plan.

Defined Retirement Benefits

Plan members (except State troopers) are eligible to receive a monthly retirement benefit when they meet age and service requirements based on their original hire date as follows:

- Hired before July 1, 2005 – age 50 with 30 years of service, age 60 with 20 years of service, or age 65 with 5 years of service.
- Hired between July 1, 2005 and December 31, 2006 – any age with 35 years of service, age 55 with 30 years of service, age 60 with 20 years of service, or age 65 with 5 years of service.
- Hired between January 1, 2007 and December 31, 2010 – any age with 35 years of service, age 55 with 30 years of service, age 60 with 25 years of service, or age 65 with 5 years of service. For members with less than five years of service credit as of January 1, 2011 age and service requirements increase to those required for members hired between January 1, 2007 and December 31, 2010.
- Hired between January 1, 2011 and December 31, 2016 – any age with 35 years of service, age 58 with 30 years of service, or age 65 with 5 years of service.
- Hired on or after January 1, 2017 – any age with 35 years of service, age 60 with 30 years of service, or age 65 with 5 years of service.

State troopers and Colorado Bureau of Investigation (CBI) officers are eligible for retirement benefits at the following age and years of service; any age – 30, 50 – 25, 55 – 20 and 65 – 5. For members eligible to retire as of January 1, 2011, reduced service benefits are calculated in the same manner as a service retirement benefit; however, the benefit is reduced by percentages that vary from 0.25 to 0.5, depending on age and years of service, for each month before the eligible date for the full service retirement. For members eligible to retire after January 1, 2011, an additional actuarial reduction applies.

Members with five years of service credit as of January 1, 2011, are also eligible for retirement benefits without a reduction for early retirement based on the original hire date, as follows:

- Hired before January 1, 2007 – age 55 and age plus years of service equals 80 or more.
- Hired between January 1, 2007 and December 31, 2010 – age 55 and age plus years of service equals 85 or more. Age plus years of service requirements increase to 85 for members with less than five years of service credit as of January 1, 2011.
- Hired between January 1, 2011 and December 31, 2016 – age 58 and age plus years of service equals 88 or more.
- Hired on or after January 1, 2017 – age 60 and age plus years of service equals 90.

Monthly benefits are calculated as 2.5 percent times the number of years of services times the highest average salary (HAS). For retirements before January 1, 2009, HAS was calculated as one-twelfth of the average of the highest annual salaries on which contributions were paid that are associated with three periods (one period for judges) of 12 consecutive months of service credit and limited to a 15 percent increase between periods.

For retirements after January 1, 2009, the HAS is calculated based on original hire date as follows:

- Hired before January 1, 2007 – HAS is calculated based on four periods of service credit and is limited to a 15 percent increase between periods; the lowest salary of four periods is used as a base for determining the maximum allowable 15 percent increase.
- Hired on or after January 1, 2007 – HAS is calculated based on four periods of service credit and is limited to an 8 percent increase between periods; the lowest salary of four periods is used as a base for determining the maximum allowable 8 percent increase.

Notwithstanding any other provisions, members first eligible for retirement after January 2, 2011 have a maximum increase between periods of 8 percent.

The benefit is limited to 100 percent (40 years) and cannot exceed the maximum amount allowed by federal law.

Prior to January 1, 2010, retiree benefits were increased annually based on their original hire date as follows:

- Hired before July 1, 2005 – 3.5 percent, compounded annually.
- Hired between July 1, 2005 and December 31, 2006 – the lesser of 3 percent or the actual increase in the national Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI).
- Hired on or after January 1, 2007 – the lesser of 3 percent or the actual increase in the national Consumer Price Index, limited to a 10 percent reduction in a reserve established for cost of living increases related strictly to those hired on or after January 1, 2007. (The reserve is funded by 1 percentage point of salaries contributed by employers for employees hired on or after January 1, 2007.)

In the 2010 legislative session, the general assembly set the current benefit increase as the lesser of 2 percent or the average of the monthly CPI amounts for the calendar year preceding the year in which the benefits are paid, and moved the payment date for all increases to July.

If PERA's overall funded status is at or above 103 percent, the annual increase cap of 2 percent will increase by 0.25 percentage points per year. If PERA's overall funded status reaches 103 percent then subsequently drops below 90 percent, the adjusted annual increase cap will decrease by 0.25 percentage points per year, but will never drop below 2 percent. The funded ratio increase does not apply for three years when a negative return on investment occurs.

Money Purchase Retirement Benefit

A money purchase benefit is determined by the member's life expectancy and the value of the member's contribution account plus a matching amount as of the date of retirement. The matching amount is 100 percent of the member's contributions and accrued interest at the time of retirement. Retiring members who are age 65 and have less than five years of service credit and less than 60 payroll postings will receive a service retirement benefit under the money purchase formula only.

Service Requirement and Termination

Plan members who terminate PERA-covered employment may request a member contribution account refund or leave the account with PERA; a refund cancels a former PERA member's rights to future PERA benefits. Members who have 5 years of service and withdraw their accounts before reaching retirement eligibility and before reaching age 65 receive a refund of their contributions, interest on their contributions, plus an additional 50 percent of their contribution and interest. If the withdrawing member has reached age 65 or is retirement eligible, the matching payment increases to 100 percent. Members not having 5 years of service and not eligible for full or reduced retirement receive an employer matching contribution of one-half of their account balance measured at January 1, 2011. Contributions after January 1, 2011, are not eligible for the additional 50 percent match until the member earns five years of service credit. Statutes authorize the PERA Board to set the interest paid to member contribution accounts but limits the rate to a maximum of 5 percent. Effective January 1, 2009, the rate was set at 3 percent and remained at the rate through June 30, 2012.

Disability and Survivor Benefits

PERA provides a two-tiered disability program for most members. Disabled members who have five or more years of service credit, six months of which has been earned since the most recent period of membership, may apply for disability benefits through a third party insurance carrier. If the member is not totally and permanently disabled, they are provided reasonable income replacement (maximum 60 percent of PERA includable salary for 22 months). If the member is totally and permanently disabled they receive disability retirement benefits based on HAS and earned, purchased, and in some circumstances, projected service credit. There is no earned service requirement for judges, and the earned service requirement may be waived for State troopers who become disabled as the result of injuries in the line of duty.

If a member has at least one year of earned service and dies before retirement, their qualified survivors are entitled to a single payment or monthly benefits depending on their status as defined in statute. The member's spouse may be eligible to receive the higher of the money purchase benefit or the defined benefit, but not less than 25 percent of HAS. The order of payment to survivors is dependent on the years of service and retirement eligibility of the deceased member. Under various conditions, survivors include qualified children under 18 (23 if a full-time student), the member's spouse, qualified children over 23, financially dependent parents, named beneficiaries, and the member's estate. The earned service requirement is waived if a member's death is job-incurred.

B. FUNDING POLICY

Members and employers are required to contribute to PERA at a rate set by statute. The contribution requirements of plan members and affiliated employers are established under Title 24, Article 51, Part 4 of the Colorado Revised Statutes as amended. Members are required to contribute 10.5 percent of their gross covered wages, except for State troopers and Colorado Bureau of Investigation officers, who contribute 12.5 percent. Prior to July 1, 2010, and beginning July 1, 2012, the member and State Trooper and Colorado Bureau of Investigation officers rate was and will be 8.0 and 10.0 percent, respectively. Annual gross covered wages subject to PERA are gross earnings less any reduction in pay to offset employer contributions to the State sponsored IRC 125 plan established under Section 125 of the Internal Revenue Code.

The following table presents the Statutorily Required Contribution (SRC) percentages and the percentage amount of the SRC paid by the State for the last three fiscal years:

Time Period	Statutorily Required Contribution (SRC) Percentage			Percent of SRC Paid
	Judges	Troopers	Other	
Fiscal Year 2011-12				
1-1-12 to 6-30-12	14.86	15.85	13.15	100
7-1-11 to 12-31-11	14.86	14.95	12.25	100
Fiscal Year 2010-11				
1-1-11 to 6-30-11	14.86	14.95	12.25	100
7-1-10 to 12-31-10	14.86	14.05	11.35	100
Fiscal Year 2009-10				
1-1-10 to 6-30-10	17.36	16.55	13.85	100
7-1-09 to 12-31-09	16.46	15.65	12.95	100

In the 2004 and 2010 legislative sessions, the General Assembly authorized an Amortization Equalization Disbursement (AED) to address a pension-funding shortfall. The AED requires PERA employers to pay an additional 0.5 percent of salary for calendar years 2006 and 2007, with subsequent year increases of 0.4 percent of salary through 2017, to a maximum of 5 percent (except for the Judicial Division whose AED contribution was frozen at the 2010 level).

In the 2006 and 2010 legislative sessions, the General Assembly authorized a Supplemental Amortization Equalization Disbursement (SAED) that requires PERA employers to pay an additional one half percentage point of total salaries, for calendar years 2008 through 2017, to a maximum of 5 percent (except for the Judicial Division whose SAED contribution was frozen at the 2010 level). The SAED will be deducted from the amount otherwise available to increase State employees' salaries.

At a 103 percent funding ratio, both the AED and the SAED will be reduced by one-half percentage point, and for subsequent declines to below 90 percent funded both the AED and SAED will be increased by one-half percentage point. For the Judicial Division, if the funding ratio reaches 90 percent and subsequently declines, the AED and SAED will be increased by one-half percentage point.

The preceding contribution table reflects the increase required by the AED/SAED legislation. It does not reflect a State increase of 2.5 percent at July 1, 2012 related to the restoration of the 8.0 percent member (employee) contribution.

The Fiscal Year 2011-12 contribution was allocated by PERA according to statute as follows:

- 1.02 percent was allocated to the Health Care Trust Fund throughout the fiscal year,
- From July 1, 2011, to December 31, 2011, 11.23 percent was allocated to the defined benefit plan, and
- From January 1, 2012, to June 30, 2012, 12.13 percent was allocated to the defined benefit plan.

Per Colorado Revised Statutes, an amortization period of 30 years is deemed actuarially sound. At December 31, 2011, the State Division of PERA had a funded ratio of 57.7 percent and a 56-year amortization period based on current contribution rates. The funded ratio on the market value of assets is slightly lower at 57.6 percent.

The State made the following retirement contributions:

- Fiscal Year 2011-12 - $276.3 million
- Fiscal Year 2010-11 - $256.7 million
- Fiscal Year 2009-10 - $291.9 million
- Fiscal Year 2008-09 - $277.2 million
- Fiscal Year 2007-08 - $239.9 million
- Fiscal Year 2006-07 - $236.8 million (*previously restated*)
- Fiscal Year 2005-06 - $189.2 million
- Fiscal Year 2004-05 - $189.4 million
- Fiscal Year 2003-04 - $167.7 million
- Fiscal Year 2002-03 - $155.7 million

These amounts do not include the Health Care Trust Fund contribution. For each year, the retirement contribution was equal to the statutory requirement.

PERA's actuary calculates the amount of Annual Required Contribution (ARC) for the State Division, assuming a 30-year amortization period and Generally Accepted Accounting Principle parameters. The State of Colorado represents most, but not all, of the State Division.

The following table shows the three most recent calculations for the State Division ARC:

Calendar Year	$ Amount of ARC (Thousands)	ARC Percent of Payroll	Percent of ARC Contributed
2011	$326,274	13.63%	85%
2010	$452,821	18.93%	62%
2009	$426,999	17.91%	69%

The amount of ARC for calendar years 2010 and 2011 reflects a reduction of 2.5 percent for the State PERA contribution swap with employees from July 1, 2010 to December 31, 2011, while the decrease in the ARC and the increase in the percent of ARC contributed in 2011 resulted from plan changes in the 2010 legislative session.

Historically members have been allowed to purchase service credit at reduced rates. However, legislation passed in the 2006 session required that future agreements to purchase service credit be sufficient to fund the related actuarial liability.

C. OTHER PENSION CONTRIBUTIONS

The Fire and Police Pension Association (FPPA), a related organization, was established to ensure the financial viability of local government pension plans for police and firefighters. In Fiscal Years 2011-12 and 2010-11, the Department of Local Affairs transferred $4.4 and $4.3 million, respectively, to the association for the premiums of the accidental death and disability insurance policy the association provides to volunteer firefighters. The State Treasurer is required to make supplemental contributions; however, from Fiscal Year 2008-09 to Fiscal Year 2010-11 to address State budget shortfalls, the General Assembly authorized the State Treasurer to suspend transfers related to the actuarial soundness of the pension plan. In Fiscal Year 2011-12, the State Treasurer distributed $5.3 million in supplemental contributions.

Component Units

The University of Colorado Hospital Authority participates in two pension plans, which cover substantially all of its employees. One plan is the Public Employees Retirement Association defined benefit plan for State employees. The hospital made contributions of $82,000 to this plan in Fiscal Year 2011-12. The other plan is a single employer noncontributory defined benefit plan for which the authority establishes the benefit and contribution rates. The hospital made contributions of $26.4 million in Fiscal Year 2011-12 to this plan. The amount of the actuarially computed net periodic pension cost was $26.7 million. In Fiscal Year 2008-09, the hospital elected to contribute additional moneys to the plan resulting in a net pension asset of $6.5 million as of June 30, 2012, which will be used to offset funding requirements in future periods. The net pension asset is reported on the *Statement of Net Position – Component Units*. At July 1, 2011, the latest actuarial valuation date, the plan's unaudited funded ratio was 100 percent; the funded ratio has been at 100 percent since at least July 1, 2008. Financial Statements for the plans are available from the University of Colorado Hospital Authority. The Authority also provides three other retirement plans, as discussed in Note 20.

Employees of the Colorado Water Resources and Power Development Authority are covered under the State Division of PERA discussed above.

NOTE 19 – OTHER POSTEMPLOYMENT BENEFITS AND LIFE INSURANCE

Actuarial valuations of an ongoing OPEB plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information (see Note RSI-2) following the notes to the financial statements, presents multiyear trend information, when available, about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

Primary Government

PERA Health Care Trust Fund

The PERA Health Care Program is a cost-sharing multiple employer plan. It began covering benefit recipients and qualified dependents on July 1, 1986. This benefit was developed after legislation in 1985 established the Program and the Health Care Fund. Legislation enacted during the 1999 session established the Health Care Trust Fund effective July 1, 1999. Under this program, PERA subsidizes a portion of the monthly premium for health care coverage. The benefit recipient pays any remaining amount of that premium through an automatic deduction from the monthly retirement benefit.

Effective July 1, 2000, the maximum monthly subsidy is $230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare, and $115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum subsidy is based on the recipient having 20 years of service credit, and is subject to reduction by 5 percent for each year of service less than 20 years.

An additional implicit subsidy exists for participating retirees not eligible for Medicare Part A. This occurs because State statute prohibits PERA from charging different rates to retirees based on their Medicare Part A coverage, notwithstanding that the premium is calculated assuming that the participants have Medicare Part A coverage. At December 31, 2011, the Health Care Trust Fund had an unfunded actuarial accrued liability of $1.43 billion, a funded ratio of 16.5 percent, and a 49-year amortization period.

Beginning July 1, 2004, the State contribution to the Health Care Trust Fund was 1.02 percent of gross covered wages. The State paid contributions of $24.1, million, $24.3 million, $24.0 million, $24.6 million, $23.1 million, and $24.4 million in Fiscal Years 2011-12, 2010-11, 2009-10, 2008-09, and 2007-08, respectively. Monthly premium costs for participants depend on the health care plan selected, the PERA subsidy amount, Medicare eligibility, and the number of persons covered. The Health Care Trust Fund offers two general types of plans – fully insured plans offered through healthcare organizations and self-insured plans administered for PERA by third party vendors. In addition, two of PERA's insurance carriers offered high deductible health care plans in 2011. As of December 31, 2011, there were 50,217 participants, including spouses and dependents, from all contributors to the plan.

The Health Care Trust Fund began providing dental and vision plans to its participants in 2001. The participants pay the premiums for the coverage, and there is no subsidy provided for the dental and vision plans.

In the December 31, 2011, actuarial valuation, the entry age level dollar actuarial cost method was used. The actuarial assumptions included an eight percent investment rate of return and discount rate, and a four and one-half percent projection of salary increases, both assuming a three and three-quarter percent inflation rate and productivity at three-quarter percent. Medical claims are projected to increase annually at various rates up to 7.73 percent based on different subsidy and premium options. The UAAL is being amortized as a level dollar amount on a level percent open basis over 30 years. Except for the discount rate these assumptions primarily affect plan assets available rather than the actuarial accrued liability because the benefit is a fixed subsidy amount.

University of Colorado – Other Postemployment Benefits Plan

The University Post-Retirement Health Care & Life Insurance Benefits Plan is a single-employer defined benefit healthcare plan administered by the University of Colorado. The University's plan provides medical, dental and life insurance benefits for employees who retire from the University, as well as their spouses and dependents. The University's Board of Regents has the authority to establish and amend benefits provisions.

The contribution requirements of plan members and the University are established by the University's Board of Regents. The University's contribution is based on pay-as-you-go financing requirements. For Fiscal Year 2011-12, the University contributed $13.0 million to the plan. Plan members contributed 0.3 percent of covered payroll (defined as the annual payroll of active employees covered by the plan) and the University contributed 1.1 percent of covered payroll.

The University's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the University's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the University's net OPEB obligation for the University Post-retirement Health Care & Life Insurance Benefits Plan:

(Amounts In Thousands)

Annual required contribution	$ 40,717
Interest on net OPEB obligation	4,750
Adjustment to annual required contribution	(6,481)
Annual OPEB cost (expense)	38,986
Contributions made	(13,041)
Increase/(Decrease) in net OPEB obligation	25,945
Net OPEB obligation - beginning of year	105,563
Net OPEB obligation - end of year	$ 131,508

The University's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for Fiscal Year 2011-12 were as follows:

(Amounts In Thousands)

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2011-12	$ 38,986	33.5%	$131,508

As of July 1, 2010, the most recent actuarial valuation date, the plan was 0.0 percent funded. The actuarial accrued liability for benefits was $343.1 million and the actuarial value of assets was $0.0 million, resulting in an unfunded actuarial accrued liability (UAAL) of $343.1 million. The UAAL of the plan exceeds the Net OPEB Obligation (NOPEBO) due to the portion of the UAAL not required to be recognized as NOPEBO at the implementation of GASB Statement No. 45. The covered payroll was $855.0 million, and the ratio of UAAL to covered payroll was 40.1 percent. The current valuation was calculated on the basis of the unit credit actuarial cost method. The actuarial assumptions included a four and one-half percent investment rate of return and various rates ranging from five to nine percent for annual increase in medical claims. The UAAL is being amortized as a level dollar amount on an open basis over 30 years.

Colorado State University – Other Postemployment Benefits Plans

Colorado State University administers four single employer defined benefit healthcare plans. The Retiree Medical Premium Refund Plan (RMPR) provides a monthly subsidy for medical premiums of up to $200 per month for employees who retire from the university and are participants in its defined contribution plan. The Retiree Medical Premium Subsidy for PERA Participants Plan (RMPS) provides a monthly subsidy for medical premiums of up to $317 (reduced by the amount of premium subsidy provided by PERA) for employees who are PERA participants and retire from the University. The Umbrella RX Plan (URX) supplements prescription benefits provided through PERA for employees with ten or more years of PERA service. The Long-Term Disability Insurance Plan (LTD) provides a monthly income replacement benefit for employees still on disability after the 91st consecutive calendar day of total disability. LTD covers a percentage of the monthly salary up to established caps and continues until recovery, death, or until attained age between 65 and 70 years depending on when the employee became disabled. The University's Board of Governors has the authority to establish and amend benefits provisions for all plans.

Colorado State University issues a publicly available financial report that includes financial statements and required supplementary information for all of the plans. That report may be obtained by writing to 555 S. Howes St., Fort Collins, CO 80523, or by going to: http://busfin.colostate.edu/finstmt.aspx.

The contribution requirements of all plan members and the university are established by the university's Board of Governors. The required contribution for the RMPR, URX and LTD plans is set by the university in consultation with outside benefit consultants, underwriters, and actuaries. The subsidy amount under the RMPS is determined on a pay-as-you-go basis. For Fiscal Year 2011-12, the university contributed $576,084 to the RMPR, $1,258,130 to the RMPS, $111,165 to the URX and $1,137,211 to the LTD. Plan members are not required to contribute to any of the four plans.

The university's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following tables show the components of the university's annual OPEB cost for the year, the amount actually contributed to the plans, and changes in the university's net OPEB obligations for all four plans:

(Amounts In Thousands)

	RMPR	RMPS
Annual required contribution	$ 2,418	$ 4,191
Interest on net OPEB obligation	288	441
Adjustment to annual required contribution	(240)	(663)
Annual OPEB cost (expense)	2,466	3,969
Contributions made	(576)	(1,258)
Increase/(Decrease) in net OPEB obligation	1,890	2,711
Net OPEB obligation - beginning of year	7,207	11,016
Net OPEB obligation - end of year	$ 9,097	$ 13,727

(Amounts In Thousands)

	URX	LTD
Annual required contribution	$ 188	$ 1,130
Interest on net OPEB obligation	14	25
Adjustment to annual required contribution	(21)	(21)
Annual OPEB cost (expense)	181	1,134
Contributions made	(111)	(1,137)
Increase/(Decrease) in net OPEB obligation	70	(3)
Net OPEB obligation - beginning of year	341	634
Net OPEB obligation - end of year	$ 411	$ 631

The university's annual OPEB cost, the percentage of annual OPEB cost contributed, and the net OPEB obligation of the four plans for Fiscal Year 2011-12 were as follows:

(Amounts In Thousands)

	Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
RMPR	2011-12	$ 2,466	23.4%	$ 9,097
RMPS	2011-12	$ 3,969	31.7%	$ 13,727
URX	2011-12	$ 181	61.5%	$ 411
LTD	2011-12	$ 1,134	100.2%	$ 631

As of the most recent actuarial valuation date of January 1, 2011, all four plans were 0.0 percent funded and had no plan assets. The actuarial accrued liability for benefits for the RMPR, RMPS, URX and LTD was $28.9 million, $54.7 million, $2.8 million, and $13.1 million respectively, resulting in unfunded actuarial accrued liabilities of $28.9 million, $54.7 million, $2.8 million and $13.1 million, respectively. The UAAL of the plan exceeds the Net OPEB Obligation (NOPEBO) due to the portion of the UAAL not required to be recognized as NOPEBO at the implementation of GASB Statement No. 45. The covered payroll (annual payroll of active employees covered by the plan) of the RMPR was $246.6 million, and the ratio of unfunded actuarial accrued liability (UAAL) to covered payroll was 11.7 percent. Neither the RMPS, the URX, nor the LTD plan contribution is based on salaries or covered payroll.

The RMPR and LTD plans used the entry age normal actuarial cost method, while the RMPS and URX plans used the unit credit method. All four plans used a four percent investment rate of return and a three percent inflation adjustment. The RMPR plan also used a four percent salary increase assumption, while the RMPS, URX, and LTD plans did not incorporate that assumption into their analysis because benefits are not based on salary.

The RMPR and RMPS plans assumed an annual healthcare cost trend initial rate of eight percent declining to an ultimate rate of five percent. The LTD does not use a healthcare trend rate because it provides income replacement not healthcare. The RMPR and LTD plans used a level percentage of projected payroll to amortize the UAAL and the RMPS and URX plans used a level dollar amount. All four plans originally amortized the UAAL over 30 years; the amortization period for the RMPR is a thirty-year open period, while twenty-six years remain on the closed period for the RMPS and URX and 30 years remains for the LTD open period.

Other Programs

The State provides employees with a limited amount of Basic Life and Accidental Death and Dismemberment coverage underwritten by Minnesota Life at no cost to the employee. Through the same company, the State also provides access to group Optional Life and Accidental Death and Dismemberment coverage with premiums paid by the employee.

Component Units

Employees of the Colorado Water Resources and Power Development Authority, and CoverColorado are covered under the PERA Health Care Trust Fund discussed above.

NOTE 20 – OTHER EMPLOYEE BENEFITS

Primary Government

A. MEDICAL AND DISABILITY BENEFITS

The Group Benefit Plans Fund is a Pension and Other Employee Benefits Trust Fund established for the purpose of risk financing employee and state-official medical claims. The fund includes several medical plan options ranging from provider of choice to managed care. Before January 1, 2000, the State offered a variety of medical plans; some of the plans were fully insured while others were self-funded using Anthem Blue Cross Blue Shield as the plan administrator. Between January 1, 2000, and June 30, 2005, self-funded plans were no longer offered, and the State and its employees paid premiums for insurance purchased to cover medical claims. After June 30, 2005, the State returned to a self-funded approach for certain employee and state-official medical claims. The State's contribution to the premium is subject to appropriation by the legislature each year, and State employees pay the difference between the State's contribution and the premium required to meet actuarial estimates. Since the amount of the State

contribution is at the discretion of the legislature, employees ultimately bear the risk of funding the benefit plans.

The premiums, which are based on actuarial analysis, are intended to cover claims, reserves, third party administrator fees, stop-loss premiums and other external administration costs (such as COBRA and case management). Premiums also include a fee to offset the internal costs of administering the plan. Internal costs include developing plan offerings, maintaining the online benefits system, and communicating benefit provisions to employees. Employee healthcare premiums are allowed on a pretax basis under the State's flexible spending account benefits plan.

Effective July 1, 2005, the State terminated the Anthem Blue Cross Blue Shield plans and began offering five self-funded plan options administered by Great West Healthcare, in addition to the fully insured Kaiser HMO plan and the San Luis Valley HMO plan, as well as, three self-funded dental options administered by Delta Dental Plan of Colorado. On July 1, 2006 the State discontinued one of the self-funded medical plan options due to low enrollment. Effective July 1, 2010, the State began offering two state-wide, self-funded PPO options administered by United Healthcare and two regional, fully-insured HMO options administered by Kaiser Permanente. Two of these medical options were HSA-qualified high-deductible health plans (HDHPs). Two statewide, dental PPO options administered by Delta Dental were also offered.

Before January 1, 1999, the Group Benefit Plans Fund provided an employer paid short-term disability plan for all employees. On January 1, 1999, the Public Employees Retirement Association (PERA) began covering short-term disability claims for State employees eligible under its retirement plan (see Note 18A). The Group Benefit Plans Fund continues to provide short-term disability coverage for employees not yet qualified for the retirement plan and secondary benefits for employees also covered under the PERA short-term disability plan.

The Group Benefit Plans short-term disability program provides an employee with 60 percent of their pay beginning after 30 days of disability or exhausting their sick leave balance, whichever is later. This benefit expires six months after the beginning of the disability. Although fully insured, the Group Benefit Plans disability program includes a risk-sharing feature that provides experience rating refunds calculated as earned premiums less the aggregate of incurred claims, claim reserve, retention charge, and refunds paid previously over the term of the contract. Refunds, when applicable, are paid annually.

B. EMPLOYEE DEFERRED COMPENSATION PLAN

The PERA Deferred Compensation Plan (457) was established July 1, 2009, as a continuation of the State Deferred Compensation Plan which was established for State and local government employees in 1981. At July 1, 2009, the State's administrative functions were transferred to PERA in a fiduciary to fiduciary transfer; all costs of administration and funding are borne by the plan participants. The 457 plan allows for voluntary participation to provide additional benefits at retirement, and all employees may contribute to the 457 plan. At conversion, State employees were the primary participants in the 457 plan. In calendar year 2011, participants were allowed to make contributions of up to 100 percent of their annual gross salary (reduced by their 8 percent PERA contribution which temporarily increased to 10.5 percent for Fiscal Years 2010-11 and 2011-12) to a maximum of $16,500. Participants who are age 50 and older, and contributing the maximum amount allowable, could make an additional $5,500 in 2011, for total contributions of $22,000. Contributions and earnings are tax deferred. At December 31, 2011, the plan had net position of $484.0 million and 17,821 participants.

C. OTHER RETIREMENT PLANS

PERA 401k Plan

The Public Employees' Retirement Association (PERA) offers a voluntary 401(k) plan entirely separate from the 457 plan, the defined contribution plan, and the defined benefit plan. In calendar years 2010 and 2011, PERA members are allowed to make contributions of up to 100 percent of their annual gross salary (reduced by their 8 percent PERA contribution, which was temporarily increased to 10.5 percent for Fiscal Years 2010-11 and 2011-12) to a maximum of $16,500. Participants who are age 50 and older, and contributing the maximum amount allowable, could make an additional $5,500 in 2011, for total contributions of $22,000. Contributions and earnings are tax deferred. On December 31, 2011, the plan had net position of $1,891.3 million and 71,620 accounts.

PERA Defined Contribution Retirement Plan

The PERA Defined Contribution Retirement Plan was established January 1, 2006, as an alternative to the defined benefit plan. All employees, with the exception of certain higher education employees, have the option of participating in the plan. On July 1, 2009, administration of the State's defined contribution plan was transferred to PERA and participants of the State's plan became participants of the PERA defined contribution plan. Existing State plan members at the time of the transfer became participants in the PERA defined contribution plan and retained their vesting schedule for employer contributions, while employer contributions for new members will vest from 50 percent to 100 percent evenly over 5 years. Participants in

the plan are required to contribute 8 percent (10 percent for State troopers) of their salary. For Fiscal Years 2010-11 and 2011-12 the legislature temporarily increased the required contribution rate to 10.5 percent (12.5 percent for State Troopers). At December 31, 2011, the plan had 4,029 participants.

The financial statements for the PERA Deferred Compensation Plan, the PERA 401k Plan, and the PERA Defined Contribution Plan can be found within PERA's financial statements as referenced at the beginning of Note 18.

Higher Education Optional Retirement Plans

Legislation in 1992 authorized State institutions of higher education the option of offering other retirement plans to their employees. At that time, certain employees had the choice of retaining their membership in PERA. As a result of the legislation, some employees of various institutions may be covered under defined contribution plans such as the Teachers Insurance and Annuity Association-College Retirement Equities Fund (TIAA-CREF), the Variable Annuity Life Insurance Corporation (VALIC), or other similar plans. Generally these plans are available to faculty or other staff members who are not part of the State's classified employee system. Faculty members at the University of Colorado are also covered under Social Security.

Other State Retirement Plans

The State made contributions to other retirement plans of $106.2 million and $100.4 million during Fiscal Years 2011-12 and 2010-11, respectively. In addition, the State paid $83.4 million and $80.9 million in FICA and Medicare taxes on employee wages during Fiscal Years 2011-12 and 2010-11, respectively.

Component Units

The University of Colorado Hospital Authority provides a single employer defined contribution plan (401a) and a single employer tax-deferred annuity plan (403b) that required the hospital to make matching contributions of $7.0 million in Fiscal Year 2011-12. The hospital also provides a single employer tax deferred plan (457b) that did not require hospital contributions. All three plans are administered by third-party investment companies. The financial statements of these pension plans are available from the hospital.

Employees of the Colorado Water Resources and Power Development Authority may voluntarily contribute to the PERA 401k Defined Contribution Pension Plan discussed above.

D. TERMINATION BENEFITS

The University of Colorado provides an early retirement incentive program to tenured professors who are at least 55 years of age, whose age and years of service combined equal at least 70, and who participate in the University's optional retirement plan. The time period for the arrangement is from calendar year 2010 to 2016. The incentive is equal to twice the base salary and supplemental pay and requires the immediate relinquishment of tenure status. In Fiscal Year 2011-12 48 faculty members participated in the program at a present value accrued cost of $8.0 million, with an assumed discount rate of 5 percent.

NOTE 21 – RISK MANAGEMENT

Primary Government

The State currently self-insures its agencies, officials, and employees for certain risks of loss to which they are exposed. These include general liability, motor vehicle liability, and workers' compensation. The Risk Management Fund is reported as a Special Purpose General Fund, and it is used to account for claims adjustment, investigation, defense, and authorization for the settlement and payment of claims or judgments against the State. Property claims are not self-insured; the State has purchased $50.0 million of excess insurance ($10.0 million deductible), $450.0 million of property loss insurance ($500,000 deductible). Flood insurance is also purchased for properties in flood zones designated by FEMA that may carry a higher deductible. The State has also purchased excess liability coverage for automotive liability outside Colorado for $5.0 million per occurrence ($2.0 million deductible), and $10.0 million of employee dishonesty loss coverage ($250,000 deductible). Settlements have not exceeded insurance coverage in any of the three prior years.

All funds and agencies of the State, except for the University of Colorado, Colorado State University (not including CSU-Pueblo), the University of Northern Colorado, Fort Lewis College, Colorado Mesa University, Western State College, Adams State College and component units participate in the State Risk Management Fund. State agency premiums are based on an assessment of risk exposure and historical claims experience.

Claims are reported in the General Fund in accordance with GASB Interpretation No. 6, and therefore, related liabilities are only reported to the extent that they are due and payable at June 30. On the government-wide statements, risk management liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Those liabilities include an amount for claims that have been incurred but not reported and an adjustment for nonincremental claims expense that is based on current administrative costs as a percentage of current claims and projected to the total actuarial claims estimate.

Because actual claims liabilities depend on complex factors such as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does

not necessarily result in an exact amount. Claims liabilities are evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. A contractor completes an actuarial study each year determining both the current and long-term liabilities of the Risk Management Fund.

Colorado employers, including the State, are liable for occupational injuries and diseases of their employees. Benefits are prescribed by the Workers' Compensation Act of Colorado for medical expenses and loss of wages resulting from job-related disabilities. The State uses the services of a third party administrator, Broadspire Services, to administer its plan. The State reimburses Broadspire the current cost of claims paid and related administrative expenses.

From January 1, 2000 through June 30, 2005, the State and its employees purchased insurance for medical claims. Beginning July 1, 2005, the State returned to the self-funding approach (used prior to January 1, 2000) for medical claims except for stop-loss insurance purchased for claims over $200,000 per individual. In Fiscal Year 2011-12, the State recovered approximately $7.2 million related to the stop-loss insurance claims. The State's contribution to medical premiums is subject to appropriation by the legislature each year, and State employees pay the difference between the State's contribution and the premium required to meet actuarial estimates. Since the amount of the State contribution is at the discretion of the legislature, employees ultimately bear the risk of funding the benefit plans. The claims and related liabilities are reported in the Group Benefit Plans, a Pension and Other Employee Benefits Trust Fund.

The State recorded $14.7 million of insurance recoveries during Fiscal Year 2011-12. Of that amount approximately $5.1 million was related to asset impairments that occurred in prior years primarily at the Departments of Transportation, in the Highway Users Tax Fund. The remaining $9.6 million relates to the current year and was primarily recorded by Group Benefits Plans (including the $7.2 million, as noted above), a Pension and Other Employee Benefits Fund, and by Higher Education ($1.3 million) in the Higher Education Institutions Fund.

For claims related to events occurring before October 1, 1996, the Regents of the University of Colorado participate in the University of Colorado Insurance Pool (UCIP) – a public-entity self-insurance pool. After that date, the university became self-insured for workers' compensation, auto, and general and property liability. As of March 31, 2009, the Colorado Division of Insurance approved the dissolution of UCIP, and all remaining claim liabilities were transferred to the university's self-insurance program. An actuary projects the self-insured plan's undiscounted liabilities. The university purchases excess insurance for losses over its self-insured retention of $500,000 per property claim, $1.0 million per worker's compensation claim, and $1.0 million per general liability claim. There were no significant reductions in insurance coverage in Fiscal Year 2011-12 and settlements have not exceeded insurance coverage in any of the prior three fiscal years.

University of Colorado tort claims are subject to the governmental immunity act, and damages are capped for specified waived areas at $150,000 per person and $600,000 per occurrence. There were no reductions of insurance coverage in Fiscal Year 2011-12, and settlements did not exceed insurance coverage in any of the three prior fiscal years.

The University of Colorado Graduate Medical Education Health Benefits Program is a comprehensive self-insurance health and dental benefits program for physicians in training at the University of Colorado Anschutz Medical Campus. The university manages excess risk exposure for staff medical claims by purchasing stop-loss insurance of $225,000 per person and $9.0 million in aggregate annually. There were no reductions of insurance coverage in Fiscal Year 2011-12 for this program. There have been no claims against the aggregate stop-loss insurance in the previous three years; however, the university collected $268,513 from the stop-loss insurance carrier for individual claims in excess of the threshold from Fiscal Years 2010 through 2012. An insurance brokerage firm estimates liabilities of the plan using actuarial methods.

The University of Colorado Denver also self-insures its faculty and staff for medical malpractice through the University of Colorado Self-Insurance Trust, consistent with the limits of governmental immunity. For claims outside of governmental immunity, the Trust has purchased insurance to cover claims greater than $1.0 million per occurrence and in the aggregate annually. The discounted liability for malpractice is determined annually by an actuarial study. There was no significant reduction in insurance coverage in Fiscal Year 2011-12, and settlements have not exceeded insurance coverage in any of the prior three fiscal years.

Colorado State University is self-insured for employee medical and dental plans, but purchases re-insurance for healthcare claims over $200,000. The related liability is based on underwriting review of claims history and current data. The university is self-insured for worker's compensation up to $500,000, and has purchased re-insurance for individual claims up to statutory limits. There were no significant reductions in insurance coverage in Fiscal Year 2011-12 and settlements have not exceeded insurance coverage in any of the prior three fiscal years.

The Colorado State University general liability claims arising out of employment practices are self-insured up to $500,000 with excess insurance purchased for claims up to $5.0 million and additional insurance purchased for claims up to $10.0 million per occurrence. The university is self-insured for property damage up to $100,000, but has purchased excess insurance providing coverage up to $1.0 billion per occurrence. There were no significant reductions in insurance coverage in Fiscal Year 2011-12,

and the amount of settlements has not exceeded insurance coverage in any of the three prior fiscal years.

The University of Northern Colorado manages general liability, professional liability, property, auto, and worker's compensation risks primarily through the purchase of insurance. The university retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2005-06. The university has purchased $3.0 million of general liability insurance ($0 deductible), $3.0 million of professional liability insurance ($25,000 deductible), $1.0 million of automobile liability ($0 deductible), $3.0 million of errors and omissions insurance ($25,000 deductible), $3.0 million of employment practices liability ($25,000 deductible), $500,000 of worker's compensation insurance ($1,000 deductible), $1.0 million of employee fraud insurance ($5,000 deductible), $500.0 million of property insurance ($25,000 deductible), and $2.0 million umbrella liability (10,000 self-insured retention). There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in any of the three prior fiscal years.

Fort Lewis College manages worker's compensation risks primarily through the purchase of insurance. The College has purchased worker's compensation insurance ($5,000 deductible). Before Fiscal Year 2010-11, the College was covered under the State's risk management program. The college retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2009-10. There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in Fiscal Years 2010-11 or 2011-12.

Fort Lewis College manages general liability risks primarily through the purchase of insurance. The College has purchased blanket building and personal property insurance of $400.0 million ($10,000 deductible), $2.0 million of general liability ($5,000 deductible), $5.0 million of fine arts insurance ($2,500 deductible, with a $25,000 deductible for flood and earthquake). The College has also purchased $1.0 million of employee dishonesty insurance ($10,000 deductible). Before Fiscal Year 2011-12, the College was covered under the State's risk management program. The College retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2010-11. There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in the current fiscal year.

Colorado Mesa University manages worker's compensation risks primarily through the purchase of insurance. The University has purchased worker's compensation insurance ($1,000 deductible). Before Fiscal Year 2010-11, the University was covered under the State's risk management program. The university retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2009-10. There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in Fiscal Years 2010-11 or 2011-12.

Colorado Mesa University manages general liability risks primarily through the purchase of insurance. The University has purchased general liability insurance ($25,000 deductible). Before Fiscal Year 2011-12, the University was covered under the State's risk management program. The University retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2010-11. There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in the current fiscal year.

Western State College manages worker's compensation risks primarily through the purchase of insurance. The College has purchased worker's compensation insurance ($500 deductible). Before Fiscal Year 2011-12, the College was covered under the State's risk management program. The College retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2011-12. There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in the current fiscal year.

Adams State College manages worker's compensation risks primarily through the purchase of insurance. The College has purchased worker's compensation insurance of $500,000 per occurrence ($500 deductible). Before Fiscal Year 2011-12, the College was covered under the State's risk management program. The College retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2011-12. There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in the current fiscal year.

Adams State College manages general liability risks primarily through the purchase of insurance. The College has purchased general liability for auto, fidelity, liability and fire insurance of $2.0 million per occurrence (no deductible). Before Fiscal Year 2011-12, the College was covered under the State's risk management program. The College retains a small amount of self insurance risk from taking over claims previously covered by State risk management from Fiscal Year 2011-12. There were no significant reductions in insurance coverage in Fiscal Year 2011-12, and the amount of settlements has not exceeded insurance coverage in the current fiscal year.

Changes in claims liabilities were as follows:

Changes in Claims Liabilities
(Amounts in Thousands)

Fiscal Year	Liability at July 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability at June 30
State Risk Management:				
Liability Fund				
2011-12	24,733	9,981	4,831	29,883
2010-11	22,938	6,885	5,090	24,733
2009-10	17,703	9,941	4,706	22,938
Workers' Compensation				
2011-12	110,322	32,853	33,566	109,609
2010-11	100,787	44,977	35,442	110,322
2009-10	84,147	53,278	36,638	100,787
Group Benefit Plans:				
2011-12	13,904	146,285	146,494	13,695
2010-11	17,873	133,109	137,078	13,904
2009-10	16,621	143,098	141,846	17,873
University of Colorado:				
General Liability, Property, and Workers' Compensation				
2011-12	9,977	4,722	4,684	10,015
2010-11	11,561	4,659	6,243	9,977
2009-10	11,663	5,905	6,007	11,561
University of Colorado Denver:				
Medical Malpractice				
2011-12	5,126	2,472	1,943	5,655
2010-11	4,589	1,864	1,327	5,126
2009-10	5,065	273	749	4,589
Graduate Medical Education Health Benefits Program				
2011-12	1,291	7,121	7,004	1,408
2010-11	1,321	6,319	6,349	1,291
2009-10	1,603	6,280	6,562	1,321
Colorado State University:				
Medical, Dental, and Disability Benefits and General Liability				
2011-12	27,013	37,372	32,223	32,162
2010-11	21,766	34,865	29,618	27,013
2009-10	18,537	32,285	29,056	21,766
University of Northern Colorado:				
General Liability, Property, and Workers' Compensation				
2011-12	21	108	72	57
2010-11	25	92	96	21
2009-10	24	92	91	25
Fort Lewis College:				
Worker's Compensation				
2011-12	315	133	147	301
2010-11	288	124	97	315
General Liability				
2011-12	307	-	140	167
Adams State College				
Workers' Compensation				
2011-12	35	-	35	-
General Liability				
2011-12	158	-	147	11
Colorado Mesa University:				
Workers' Compensation				
2011-12	140	(6)	67	67
2010-11	282	303	445	140
General Liability				
2011-12	21	130	33	118
Western State Colorado University:				
Workers' Compensation				
2011-12	185	122	99	208

Component Units

In order to manage malpractice claims risk, the University of Colorado Hospital Authority participates in a self-insurance trust – the University of Colorado Self-Insurance and Risk Management Trust. The trust provides coverage up to the governmental immunity limits ($150,000 per individual and $600,000 per occurrence for claims arising within the State). The trust also provides coverage of $1.0 million for claims arising outside the State and contracts with a commercial insurance company for coverage to $6.0 million per occurrence or in aggregate per year when governmental immunity does not apply. For Fiscal Year 2011-12, the hospital recorded premium and administrative expenses of $614 thousand. The trust had a deficit fund balance of $480 thousand, which was net of approximately $5.7 million in reserves for losses and loss adjustment expense. The hospital purchases insurance coverage for theft, property damage, injuries and accidents, business interruption, automobile, nonowned aircraft, errors and omissions, fiduciary responsibility, and employee health and dental through commercial insurance companies.

The Colorado Water Resources and Power Development Authority maintains commercial insurance for most risks of loss, and is self-insured for any director or officer legal liability.

NOTE 22 – LEASE COMMITMENTS

Primary Government

State management is authorized to enter lease or rental agreements for buildings and/or equipment. All leases contain clauses stipulating that continuation of the lease is subject to funding by the Legislature. Historically, these leases have been renewed in the normal course of business. They are therefore treated as noncancellable for financial reporting purposes.

At June 30, 2012, the State had the following gross amounts of assets under capital lease:

(Amounts in Thousands)

Gross Assets Under Lease (Before Depreciation)

	Land	Buildings	Equipment and Other
Governmental Activities	$ 735	$ 72,964	$ 145,551
Business-Type Activities	-	34,533	30,793
Total	$ 735	$ 107,497	$ 176,344

At June 30, 2012, the State expected the following sublease rentals related to its capital and operating leases:

(Amounts in Thousands)

Sublease Rentals

	Capital	Operating	Total
Governmental Activities	$ 225	$ 511	$ 736
Business-Type Activities	-	177	177
Total	$ 225	$ 688	$ 913

During the year ended June 30, 2012, the State incurred the following contingent rentals related to capital and operating leases:

(Amounts in Thousands)

Contingent Rentals

	Capital	Operating	Total
Business-Type Activities	$ -	$ 15	$ 15
Total	$ -	$ 15	$ 15

Colorado State University Research Foundation, a related party, is a not-for-profit Colorado corporation, established to aid and assist the three institutions governed by the Colorado State University System Board of Governors in their research and educational efforts. The support provided by the foundation to the institutions includes patent and licensing management, equipment leasing, municipal lease administration, debt financing, and land acquisition, development, and management. Colorado State University subleases space, vehicles, and equipment from the foundation. At June 30, 2012, the total obligation for the space was $2.8 million, with an average annual lease payment of $121,009, and the total obligation for the vehicles and equipment was $4.7 million, with total annual lease payments of $1.8 million.

Colorado Mesa University has a lease-purchase agreement with the Colorado Mesa University Foundation for the acquisition of property. The remaining term of the lease is 7 years and it requires payment of interest at 3 percent; the University made a $1.3 million payment to the Foundation under this agreement in Fiscal Year 2011-12.

The Community College of Aurora made operating lease payments of approximately $1.0 million to the Community College of Aurora Foundation, which is the landlord for the college's main campus.

The State is obligated under certain leases that it accounts for as operating leases. Operating leases do not give rise to property rights or lease obligations. Therefore, the lease agreements are not reflected in the assets or liabilities of the funds.

For Fiscal Year 2011-12, the State recorded building and land rent of $50.7 million and $22.6 million in governmental and business-type activities, respectively. The State also recorded equipment and vehicle rental expenditures of $9.7 million and $28.8 million in governmental and business-type activities, respectively. The above amounts were payable to entities external to State government and do not include transactions with the State fleet management program.

The State recorded $3.2 million of lease interest costs in the governmental activities and $2.0 million in the business-type activities.

The State entered into approximately $8.4 million of capital leases related to the State's fleet management, which is reported in an internal service fund that does not report capital lease proceeds.

Future minimum payments at June 30, 2012, for existing leases were as follows:

(Amounts in Thousands)

	Operating Leases		Capital Leases	
Fiscal Year(s)	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
2013	$ 47,067	$ 17,995	$ 19,554	$ 7,490
2014	39,817	15,294	18,395	6,320
2015	32,944	13,272	16,853	4,997
2016	24,271	11,637	13,917	4,726
2017	16,288	5,979	11,414	4,119
2018 to 2022	34,318	16,862	43,590	12,178
2023 to 2027	104	6,304	22,199	7,893
2028 to 2032	111	1,630	7,650	1,456
2033 to 2037	119	850	870	-
2038 to 2042	128	646	-	-
2043 to 2047	122	646	-	-
2048 to 2052	61	65	-	-
Total Minimum Lease Payments	195,350	91,180	154,442	49,179
Less: Imputed Interest Costs			33,013	10,141
Present Value of Minimum Lease Payments	$ 195,350	$ 91,180	$ 121,429	$ 39,038

Component Units

The University of Colorado Hospital Authority leases certain equipment under noncancellable operating leases. Rental expense for operating leases approximated $5.0 million for Fiscal Year 2011-12. Future minimum lease payments for these leases at June 30, 2012, are:

(Amounts in Thousands)

Fiscal Year	Amount
2013	$ 3,850
2014	3,527
2015	3,199
2016	2,810
2017	2,141
2018-2023	6,461
Total Minimum Obligations	$ 21,988

The Colorado Water Resources and Power Development Authority leases office facilities under an operating lease that expires December 31, 2012. Total rental expense for the year ended December 31, 2011 was $136,556. The total minimum rental commitment as of December 31, 2011 is $109,605.

Effective October 1, 1999, the University of Colorado Foundation entered into an agreement to lease the building in which it operates. The foundation recorded a lease liability equal to the present value of the future minimum lease payments under the lease, which was $2.0 million at June 30, 2012. Total minimum lease payments including interest at June 30, 2012, were $2.3 million. The lessor of the building has promised to make a nonreciprocal transfer of the building or its cash equivalent to the foundation on or before September 2014. The net book value of property and equipment under the capital lease was $5.8 million net of accumulated depreciation of $4.5 million as of June 30, 2012.

The University of Colorado Foundation leases office space and equipment under operating leases expiring on various dates through 2016. The total rental expense for the year ended June 30, 2012 was $161,489. The total minimum rental commitment under the leases was $0.5 million at June 30, 2012.

NOTE 23 – SHORT-TERM DEBT

On July 19, 2011, the State Treasurer issued $500.0 million of General Fund Tax Revenue Anticipation Notes (GTRAN), Series 2011A. The notes were due and payable on June 27, 2012, at a coupon rate of 2.0 percent. The total interest related to this issuance was $9.4 million, however, the notes were issued at a premium of $8.6 million resulting in net interest costs of $843,589 and a yield of 0.16 percent. The notes were issued for cash management purposes and were repaid before June 30, 2012, as required by the State Constitution.

Statutes authorize the State Treasurer to issue notes and lend the proceeds to local school districts in anticipation of local school district revenues to be collected at a later time. On July 14, 2011, the State Treasurer issued $100.0 million of Education Loan Program Tax and Revenue Anticipation Notes, Series 2011A. The notes had a coupon rate of 2.0 percent but were issued at a premium, resulting in net interest costs of $233,667 or .24 percent. The notes matured on June 29, 2012 and were repaid.

On January 13, 2012, the State Treasurer issued $230.0 million of Education Loan Program Tax and Revenue Anticipation Notes, Series 2012A. The notes had a coupon rate of 2.0 percent but were issued at a premium, resulting in net interest costs of $117,811 or 0.11 percent. The notes matured on June 29, 2012, and were repaid.

The following schedule shows the changes in short-term financing for the period ended June 30, 2012:

(Amount in Thousands)

	Beginning Balance July 1	Changes Additions	Changes Reductions	Ending Balance June 30
Governmental Activities:				
Tax Revenue Anticipation Notes	$ -	$ 500,000	$ (500,000)	$ -
Education Loan Anticipation Notes	$ -	330,000	$ (330,000)	-
Total Governmental Activities Short-Term Financing	-	830,000	(830,000)	-
Total Short-Term Financing	$ -	$ 830,000	$ (830,000)	$ -

NOTE 24 – NOTES, BONDS, AND CERTIFICATES OF PARTICIPATION PAYABLE

Primary Government

Various institutions of higher education, the State Nursing Homes, the State Historical Society, the Judicial Branch, and the Departments of Corrections, Transportation, and Personnel & Administration have outstanding notes, bonds, and/or Certificates of Participation (COPs) for the purchase of equipment or to construct facilities or infrastructure. Except for the Department of Corrections which receives Capital Projects Fund appropriations for lease payments related to COPs, specific user revenues are pledged for the payments of interest and future retirement of the obligations. The State is not allowed by its Constitution to issue general obligation debt except to fund buildings for State use, to defend the State or the U.S. (in time of war), or to provide for unforeseen revenue deficiencies; additional restrictive limitations related to the valuation of taxable property also apply.

During Fiscal Year 2011-12 the State's governmental activities had $166.7 million of federal and State revenue available in the Highway Users Tax Fund to meet an equivalent amount of debt service. Collectively, the State's business-type activities had $692.0 million of available net revenue after operating expenses to meet the $203.1 million of debt service requirement related to revenue bonds.

The revenue of an individual business-type activity is generally not available to meet the debt service requirements of another business-type activity. (See additional disclosures regarding pledged revenue in Note 36.)

During Fiscal Year 2011-12 the State recorded $250.1 million of interest costs, of which, $89.0 million was recorded by governmental activities and $161.1 million was recorded by business-type activities. The governmental activities interest cost primarily comprises $42.3 million of Highway Users Tax Fund interest on Transportation Revenue Anticipation Notes issued by the Department of Transportation, $16.3 million of interest on Certificates of Participation issued by the Judicial Branch, and $13.3 of interest on Certificates of Participation issued by the State Treasurer for the Building Excellent Schools Today program. The business-type activities interest cost primarily comprises $120.4 million of interest on revenue bonds issued by institutions of higher education, $14.9 million of interest paid to lending institutions that made loans to students under the College Assist loan guarantee program, $13.9 million of interest on bonds issued by the Bridge Enterprise in the Transportation Enterprise, and $11.2 million of interest on Unemployment Insurance Fund's federal loan and revenue bonds. College Assist and the Transportation Enterprise are nonmajor enterprise funds.

Annual maturities of notes, bonds, and COPs payable at June 30, 2012, are as follows:

(Amounts in Thousands)

Fiscal Year	Governmental Activities: Revenue Bonds Principal	Revenue Bonds Interest	Notes Payable Principal	Notes Payable Interest	Certificates of Participation Principal	Certificates of Participation Interest	Totals Principal	Totals Interest
2013	$ 132,105	$ 35,738	$ 1,855	$ 423	$ 28,710	$ 43,795	$ 162,670	$ 79,956
2014	140,544	27,295	1,965	400	29,305	42,682	171,814	70,377
2015	146,575	21,267	2,005	359	30,680	41,334	179,260	62,960
2016	156,565	11,275	2,045	317	31,930	39,120	190,540	50,712
2017	125,765	3,104	2,090	275	33,315	37,756	161,170	41,135
2018 to 2022	-	-	11,115	703	140,045	168,734	151,160	169,437
2023 to 2027	-	-	-	-	220,730	139,013	220,730	139,013
2028 to 2032	-	-	-	-	294,240	93,379	294,240	93,379
2033 to 2037	-	-	-	-	59,850	53,155	59,850	53,155
2038 to 2042	-	-	-	-	73,845	31,614	73,845	31,614
2043 to 2047	-	-	-	-	57,295	6,447	57,295	6,447
Subtotals	701,554	98,679	21,075	2,477	999,945	697,029	1,722,574	798,185
Unamortized Prem/Discount	37,584	-	(1,706)	-	18,374	-	54,252	-
Accrued Capital Appreciation Certificates	-	-	-	-	137	-	137	-
Totals	$ 739,138	$ 98,679	$ 19,369	$ 2,477	$ 1,018,456	$ 697,029	$ 1,776,963	$ 798,185

(Amounts in Thousands)

Fiscal Year	Business-Type Activities: Revenue Bonds Principal	Revenue Bonds Interest	Notes Payable Principal	Notes Payable Interest	Certificates of Participation Principal	Certificates of Participation Interest	Totals Principal	Totals Interest
2013	$ 221,058	$ 158,871	$ 3,848	$ 304	$ 18,120	$ 20,210	$ 243,026	$ 179,385
2014	207,221	156,809	683	134	18,983	19,539	226,887	176,482
2015	212,397	149,159	710	107	19,834	18,758	232,941	168,024
2016	213,515	144,217	741	78	20,749	17,860	235,005	162,155
2017	215,553	146,239	759	47	21,709	16,897	238,021	163,183
2018 to 2022	502,020	620,141	578	28	125,330	66,820	627,928	686,989
2023 to 2027	583,557	497,608	60	8	143,061	31,890	726,678	529,506
2028 to 2032	602,244	344,751	-	-	51,990	5,095	654,234	349,846
2033 to 2037	582,285	185,849	-	-	-	-	582,285	185,849
2038 to 2042	303,155	50,265	-	-	-	-	303,155	50,265
2043 to 2047	19,880	2,337	-	-	-	-	19,880	2,337
Subtotals	3,662,885	2,456,246	7,379	706	419,776	197,069	4,090,040	2,654,021
Unamortized Prem/Discount	62,088	-	(26)	-	1,175	-	63,237	-
Unaccreted Interest	(13,316)	-	-	-	-	-	(13,316)	-
Totals	$ 3,711,657	$ 2,456,246	$ 7,353	$ 706	$ 420,951	$ 197,069	$ 4,139,961	$ 2,654,021

In March 2008, the Colorado School of Mines entered a derivative instrument agreement (interest rate swap) as an effective hedge against expected increasing interest costs on its variable rate debt. See Note 28 for additional information.

Assuming current interest rates are applied over the term of the debt, at June 30, 2012, Mine's aggregate debt service payments and net swap cash payments are reflected in the table below:

(Amounts in Thousands)

Net Debt Service for Colorado School of Mines' Interest Rate Swap Agreement

Fiscal Year	Principal	Interest	Interest Rate Swap, Net	Total
2013	$ 575	$ 68	$ 1,428	$ 2,071
2014	600	67	1,408	2,075
2015	625	66	1,387	2,078
2016	625	65	1,366	2,056
2017	675	64	1,343	2,082
2018 to 2022	3,525	302	6,349	10,176
2023 to 2027	5,025	268	5,637	10,930
2028 to 2032	12,900	195	4,111	17,206
2033 to 2037	14,335	83	1,755	16,173
2038 to 2042	3,075	3	53	3,131
Totals	$ 41,960	$ 1,181	$ 24,837	$ 67,978

The original principal amount of the State's debt disclosed in the above tables is as follows:

(Amounts in Thousands)

	Revenue Bonds	Notes Payable	Certificates of Participation	Total
Governmental Activities	$ 1,486,145	$ 21,075	$ 1,047,997	$ 2,555,217
Business Type Activities	4,247,149	10,663	450,597	$ 4,708,409
Total	$ 5,733,294	$ 31,738	$ 1,498,594	$ 7,263,626

Component Units

In November 2011, the University of Colorado Hospital Authority issued Series 2011B Revenue Bonds. The net proceeds of $103.8 million were used to fully refund the Series 1999A bonds. The revenue bonds have a fixed rate of 3.28% with interest paid semi-annually, and pay principal according to a mandatory sinking fund schedule. The bonds have a ten year term and expire in November 2029.

Also in November 2011, the hospital issued Series 2011C Revenue Bonds with net proceeds of $72.9 million to finance equipment for use at the Anschutz Medical Campus. The revenue bonds have a fixed rate of 2.91% with interest paid semi-annually, and pay principal according to a mandatory sinking fund schedule. The bonds have an eleven year term and expire in November 2022.

During Fiscal Year 2011-12, the hospital met all the financial ratio requirements of its bond indentures. The hospital's interest payments in Fiscal Year 2011-12 were $21.7 million.

The aggregate maturities of long-term debt for the University of Colorado Hospital Authority at June 30, 2012, are:

(Amounts in Thousands)

Year	Principal	Interest	Total
2013	$ 13,663	$ 20,832	$ 34,495
2014	12,748	20,478	33,226
2015	13,180	20,066	33,246
2016	13,450	19,686	33,136
2017	14,185	19,240	33,425
2018 to 2022	82,375	89,004	171,379
2023 to 2027	111,170	71,095	182,265
2028 to 2032	140,565	43,312	183,877
2033 to 2037	118,410	21,067	139,477
2038 to 2041	195,205	5,052	200,257
Total Long-Term Debt Payments	714,951	$ 329,832	$ 1,044,783
Less: Unamortized Discount	(159)		
Deferred Amount on Refunding of			
Series 2008 A Bonds	(6,935)		
Series 2009 A Bonds	(212)		
Series 2011 B Bonds	(2,242)		
Total Carrying Amount of Long-Term Debt	$ 705,403		

In February 2011, the University of Colorado Foundation renewed a $20.0 million, three-year committed, unsecured line of credit with a bank. The credit line carries an interest rate tied to the LIBOR index floating rate plus 175 basis points. No amounts were outstanding at June 30, 2012.

The debt service requirements to maturity for the Colorado Water Resources and Power Development Authority at December 31, 2011, excluding unamortized original issue discount and premium and deferred refunding costs are:

(Amounts in Thousands)

Year	Principal	Interest	Total
2012	$ 60,205	$ 51,473	$ 111,678
2013	59,905	48,849	108,754
2014	60,755	46,203	106,958
2015	57,655	43,405	101,060
2016	59,105	40,748	99,853
2017 to 2021	281,575	162,780	444,355
2022 to 2026	217,715	101,338	319,053
2027 to 2031	141,850	59,945	201,795
2032 to 2036	121,580	26,948	148,528
2037 to 2041	28,130	7,544	35,674
2042 to 2043	11,665	926	12,591
Total Future Payments	$ 1,100,140	$ 590,159	$ 1,690,299

The original principal amount for the outstanding bonds was $1,588.9 million. Total interest paid during 2011 amounted to $54.2 million.

All of the Colorado Water Resources and Power Development Authority's Small Water Resources Program bonds are insured as to payment of principal and interest by National Public Finance Guaranty, a wholly owned subsidiary of MBIA, Inc. The Clean Water Revenue Bonds, Series 1992A are insured as to payment of principal and interest by Assured Guaranty Municipal Corp. The Wastewater Revolving Fund Refunding Revenue Bonds, Series 1996A are insured as to payment of principal and interest by AMBAC Indemnity Corporation.

The Water Resources Revenue Bonds, Series 2003A, 2004B, 2004C, 2004D, and 2004E, and Series 2005A, 2005E, and 2005F are insured as to payment of principal and interest by MBIA Insurance Corporation. The Water Resources Revenue Bonds Series 2005B, 2005C, and 2005D, Series 2008A, Series 2009A, Series 2010A, and 2011A are insured as to payment of principal and interest by Assured Guaranty Municipal Corp. The authority can issue up to $150.0 million (excluding refunding bonds) of outstanding Small Water Resources Revenue Bonds, and as of December 31, 2011, it had $51.6 million of these bonds outstanding.

Metropolitan State College of Denver has unconditionally guaranteed the debt service on bonds issued by the Metropolitan State College of Denver Roadrunner Recovery and Reinvestment Act Finance Authority and transferred to HLC @ Metro, Inc. in October 2010. Bonds of $54.9 million were issued to finance the College's Hotel and Hospitality Learning Center. The debt service requirements to maturity for HLC @ Metro, Inc. at June 30, 2012, are as follows:

(Amounts in Thousands)

Fiscal Year	Principal	Interest	Total
2013	$ -	$ 3,226	$ 3,226
2014	-	3,226	3,226
2015	410	3,219	3,629
2016	710	3,202	3,912
2017	825	3,178	4,003
2018 to 2022	6,360	15,167	21,527
2023 to 2027	7,650	13,399	21,049
2028 to 2032	9,220	10,857	20,077
2033 to 2037	11,275	7,574	18,849
2038 to 2042	13,840	3,490	17,330
2043 to 2044	4,595	49	4,644
Total Future Payments	$ 54,885	$ 66,587	$ 121,472

NOTE 25 – CHANGES IN LONG-TERM LIABILITIES

Primary Government

The following table summarizes the changes in long-term liabilities for Fiscal Year 2011-12:

(Amount in Thousands)

	Restated Beginning Balance July 1	Changes Additions	Changes Reductions	Ending Balance June 30	Due Within One Year
Governmental Activities					
Deposits Held In Custody For Others	$ 1,152	$ 2,667	$ (1,139)	$ 2,680	$ 2,663
Accrued Compensated Absences	146,880	5,561	(10,188)	142,253	9,859
Claims and Judgments Payable	384,644	4,226	(13,496)	375,374	44,858
Capital Lease Obligations	107,588	26,897	(13,056)	121,429	14,387
Bonds Payable	869,283	129,513	(261,364)	737,432	132,105
Certificates of Participation	897,631	168,801	(47,976)	1,018,456	28,710
Notes, Anticipation Warrants, Mortgages	-	21,075	-	21,075	1,855
Other Long-Term Liabilities	434,194	16,399	(22,765)	427,828	-
Total Governmental Activities Long-Term Liabilities	2,841,372	375,139	(369,984)	2,846,527	234,437
Business-Type Activities					
Accrued Compensated Absences	220,200	31,750	(17,982)	233,968	14,942
Claims and Judgments Payable	35,373	7,137	(6,038)	36,472	-
Capital Lease Obligations	48,416	13,742	(23,120)	39,038	5,853
Derivative Instrument Liabilities	6,182	7,421	(609)	12,994	-
Bonds Payable	2,784,530	1,284,884	(315,797)	3,753,617	221,633
Certificates of Participation	430,535	59,539	(69,124)	420,950	18,120
Notes, Anticipation Warrants, Mortgages	3,505	4,289	(440)	7,354	3,848
Other Postemployment Benefits	124,761	33,777	(18,885)	139,653	-
Other Long-Term Liabilities	49,006	3,034	(6,270)	45,770	4,997
Total Business-Type Activities Long-Term Liabilities	3,702,508	1,445,573	(458,265)	4,689,816	269,393
Fiduciary Activities					
Deposits Held In Custody For Others	1,106,612	828,893	(1,070,227)	865,278	824,251
Accrued Compensated Absences	54	-	(17)	37	-
Other Long-Term Liabilities	9,383	261	(3,915)	5,729	-
Total Fiduciary Activities Long-Term Liabilities	1,116,049	829,154	(1,074,159)	871,044	824,251
Total Primary Government Long-Term Liabilities	$ 7,659,929	$2,649,866	$ (1,902,408)	$ 8,407,387	$ 1,328,081

Accrued compensated absences liabilities of both the governmental activities and the business-type activities are normally liquidated using resources of the fund that is responsible for paying the employee's salary. As a result, the resources of nearly all of the State's funds are used to liquidate the compensated absence liability.

The amount shown in the schedule above for Notes, Bonds, and Certificates of Participation do not include the short-term borrowing disclosed in Note 23. In business-type activities a current portion is not normally identifiable for Claims and Judgments Payable, Derivative Instrument Liabilities, and Other Post Employment Benefits. In governmental and business-type activities a current portion is not identifiable for Other Long-Term Liabilities except for CollegeInvest's prepaid tuition costs.

Long-term liabilities that are actuarially determined include amounts for claims that are incurred but not yet reported. Since these liabilities are not based on individually identifiable claims, it is not practicable to report gross additions and reductions. (See notes 19 and 21 for the amount of claims reported and paid and other adjustments to these actuarially determined liabilities.)

Governmental activities include internal service funds, which apply full accrual accounting, and as a result, additions to Capital Lease Obligations shown above include amounts that are not shown as capital lease proceeds on the *Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds*.

At June 30, 2012, the following obligations were classified as Other Long-Term Liabilities on the government-wide *Statement of Net Position*:

The $427.8 million shown for governmental activities primarily comprises:

- $256.5 million of tax refunds payable at the Department of Revenue, which were at various levels of administrative and legal appeal. These refunds relate to tax revenues of the General Purpose Revenue Fund and Highway Users Tax Fund. Payment is not expected within one year.
- $150.7 million of pollution remediation obligations at the Department of Public Health and Environment (see Note 27 for additional information on pollution remediation obligations).
- $20.6 million of unclaimed property liabilities estimated to be due to claimants.

The $40.8 million (including $1.8 million Due to Component Units) shown for business-type activities primarily comprises:

- $23.3 million of commitments to pay future tuition costs related to the prepaid tuition program of CollegeInvest.
- $15.7 million of deferred revenue in Higher Education Institutions, the most significant balances relate to an early retirement incentive program and an alternate Medicare program at the University of Colorado ($8.0 million and $5.2 million, respectively).

Component Units

Changes in long-term liabilities are summarized as follows:

(Amounts in Thousands)

	Restated Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
University of Colorado Hospital Authority					
Bonds Payable	$ 715,660	$ 175,941	$ (186,198)	$ 705,403	$ 13,663
Colorado Water Resources and Power Development Authority					
Bonds Payable	$ 1,110,806	$ 67,080	$ (77,312)	$ 1,100,574	$ 60,205
Other Long-Term Liabilities	$ 183,148	$ 102,475	$ (100,742)	$ 184,881	$ 154,514

The Other Long-Term Liabilities of the Colorado Water Resources and Power Development Authority were primarily attributable to the Water Operations Fund, accounting for $27.5 million of the $30.4 million total. The other long-term liabilities of the Water Pollution Control Fund and Drinking Water Fund were $0.9 million and $2.0 million respectively. Sixty-nine percent of total, other long-term liabilities ($21.1 million) were related to project costs payable – amounts not yet requisitioned – on loans made to local government borrowers.

The University of Colorado Foundation has beneficial interest in various split-interest agreements including charitable gift annuities, charitable remainder trusts (annuity and unitrust), two charitable lead trusts, a minor pooled income fund, charitable remainder trusts held by others, and perpetual trusts. The charitable gift annuity assets are immediately available to the foundation. After termination of the charitable remainder trust agreements, the related assets revert to the foundation to create an endowment to support university activities. The estimated net present value of obligations to named beneficiaries is reported as an Other Long-Term Liability on the *Statement of Net Position – Component Units.* Actuarially determined life expectancies and risk-free rates of return are used to estimate the obligation to named beneficiaries. The fair value of assets in excess of the estimated liability is recorded as Gifts and Donations revenue at the date of the gift.

Changes in value of the investments are combined with changes in the actuarial estimate of liabilities and are reported as Gifts and Donations revenue on the *Statement of Revenue, Expenditures, and Changes in Fund Net Position – Component Units*. At June 30, 2012, the foundation held $58.3 million of split interest agreement investments with $18.6 million of related liabilities and reported $5.1 million of net beneficial interest in charitable trusts held by others.

At June 30, 2012, the University of Colorado Foundation held $247.5 million of endowments and other funds in trust for the University of Colorado and another entity. On the *Statement of Net Position – Component Units*, this liability is reported primarily as Deposits Held in Custody and partially as Other Current Liabilities.

At June 30, 2012, the foundation held $13.6 million of endowments and related expendable accounts for Colorado State University. On the *Statement of Net Position –*

Component Units, this liability is reported as Deposits Held in Custody.

At June 30, 2012, the Colorado School of Mines Foundation (CSMF), acting as trustee, held charitable trust and pooled income assets of $15.8 million; related liabilities of $9.9 million are calculated using the Internal Revenue Service discount rate for computing charitable contribution deductions. The estimated net present value of obligations to named beneficiaries is reported as part of Other Long-Term Liabilities on the *Statement of Net Position – Component Units.*

CSMF has entered several gift annuity contracts that require future payments to the donor or their named beneficiaries; these requirements are reported as part of the $9.9 million mentioned above and total $4.7 million. At June 30, 2012, CSMF reported $14.8 million of assets held in trust, primarily for the Colorado School of Mines, which are shown on the *Statement of Net Position – Component Units* as Deposits Held in Custody.

CoverColorado, a nonmajor component unit, reserved $23.3 million for health policy claims. On the *Statement of Net Position – Component Units*, this liability is reported as Claims and Judgments Payable.

NOTE 26 – DEFEASED DEBT

Debt is defeased by depositing in escrow accounts an amount sufficient, together with known minimum investment yields, to pay principal, interest, and any redemption premium on the debt to be defeased. During Fiscal Year 2011-12, debt was defeased in both governmental and business-type activities.

At June 30, 2012, the remaining balances of amounts previously placed in escrow accounts with paying agents are as follows:

(Amount in Thousands)

Agency	Amount
Governmental Activities:	
Department of Transportation	$ 225,285
Department of Treasury	18,240
Department of Corrections	18,100
Business-Type Activities:	
University of Colorado	325,035
Colorado State University	68,822
Colorado Mesa University	53,990
Colorado School of Mines	23,800
Western State College	19,105
Adams State College	7,930
Community College System	4,740
Total	$ 765,047

The Department of Transportation issued $104,650,000 of its Transportation Revenue Anticipation Notes, Refunding Series 2011 to fully defease $106,070,000 of its Transportation Revenue Anticipation Notes, Series 2004A. The defeased debt had an interest of 5.00 percent, and the new debt had an interest rate of ranging from 4.00 to 5.00 percent. The remaining term of the debt was 5 years and the estimated debt service cash flows decreased by $3,424,125. The defeasance resulted in an economic loss of $270,840 and a book loss of $9,132,507 that will be amortized as an adjustment of interest expense over the remaining 5 years of the new debt.

The Department of Transportation issued $21,075,000 of its Refunding Certificates of Participation, Series 2012 (Private Placement) to fully defease $19,215,000 of its Certificates of Participation, Series 2004. The defeased debt had interest rates ranging from 3.63 to 5.00 percent, and the new debt had an interest rate of 2.08 percent. The remaining term of the debt was 22 years, and the estimated debt service cash flows decreased by $10,334,882. The defeasance resulted in an economic gain of $5,300,005 and a book loss of $1,706,059 that will be amortized as an adjustment of interest expense over the remaining 10 years of the new debt.

The State of Colorado, acting by and through the Board of Regents of the University of Colorado, issued $56,095,000 of its Refunding Certificates of Participation, Series 2012 to fully defease $57,595,000 of its Certificates of Participation, Series 2005. The defeased debt had interest rates of 5.05 percent, and the new debt had an interest rate of 4.88 percent. The remaining term of the debt was 12.5 years, and the estimated debt service cash flows decreased by $3,342,452. The defeasance resulted in an economic gain of $2,771,352 and a book loss of $7,700,643 that will be amortized as an adjustment of interest expense over the remaining 12.5 years of the new debt.

The Board of Regents of the University of Colorado issued $174,450,000 of its Enterprise Refunding Revenue Bonds, Series 2011B to partially defease $181,075,000 of its Enterprise Revenue Bonds, Series 2002B, 2003A, 2004, and 2005A. The defeased debt had an interest rate of 4.95 percent, and the new debt has an interest rate of 2.41 percent. The remaining term of the debt was 17 years and the estimated debt service cash flows decreased by $14,141,992. The defeasance resulted in an economic gain of $11,141,918 and a book loss of $21,612,589 that will be amortized as an adjustment of interest expense over the remaining 17 years of the new debt.

The Board of Regents of the University of Colorado issued $121,850,000 of its Enterprise Refunding Revenue Bonds, Series 2012A-I to partially defease $127,460,000 of its Enterprise Revenue Bonds, Series 2003A, 2004, 2005A, 2005B, and 2006A. The defeased debt had an interest rate of 4.95 percent, and the new debt has an interest rate of 2.85 percent. The remaining term of the debt was 17 years and the estimated debt service cash flows decreased by $11,650,303. The defeasance resulted in an economic gain of $9,026,020 and a book loss of $15,265,646 that will be amortized as an adjustment of interest expense over the remaining 17 years of the new debt.

The Board of Governors of the Colorado State University System issued $54,115,000 of its Tax-Exempt System Enterprise Refunding Revenue Bonds, Series 2012B to partially defease $56,850,000 of its Tax-Exempt System Enterprise Revenue Bonds, Series 2005B, and 2007A, and fully defease Series 2003B. The defeased debt had interest rates ranging from 4.625 percent to 5.25 percent, and the new debt has interest rates ranging from 4.42 to 5.00 percent. The remaining term of the debt was 23 years and the estimated debt service cash flows decreased by $5,528,039. The defeasance resulted in an economic gain of $3,493,480 and a book loss of $7,509,430 that will be amortized as an adjustment of interest expense over the remaining 23 years of the new debt.

The Board of Governors of the Colorado State University System issued $5,340,000 of its Taxable System Enterprise Refunding Revenue Bonds, Series 2012C to fully defease $5,055,000 of its Tax-Exempt System Enterprise Refunding and Improvement Revenue Bonds, Series 2003A. The defeased debt had an interest rate of 5.06 percent, and the new debt has an interest rate of 1.48 percent. The remaining term of the debt was 5 years and the estimated debt service cash flows decreased by $280,365. The defeasance resulted in an economic gain of $370,670 and a book loss of $111,956 that will be amortized as an adjustment of interest expense over the remaining 5 years of the new debt.

The Board of Trustees of the University of Northern Colorado issued $41,690,000 of its 2.00 - 5.00 percent Auxiliary Facilities System Revenue Refunding Bonds, Series 2011A, to current refund $46,040,000 of its 3.00 - 5.50 percent Auxiliary Facilities System Revenue Refunding and Improvement Bonds, Series 2001. The refunded debt had an interest of 5.04 percent, and the new debt has an interest rate of 3.70 percent. The remaining term of the debt was unchanged at 20 years and the estimated debt service cash flows decreased by $9,319,293. The refunding resulted in an economic gain of $4,539,354 and a book loss of $1,795,767 that will be amortized as an adjustment of interest expense over the remaining 20 years of the new debt.

The Board of Trustees of University of Northern Colorado issued $21,130,000 of its Variable Rate Demand Institutional Enterprise Revenue Refunding Bonds, Series 2011B to current refund $22,590,000 of the 3.375-5.375 percent Colorado Educational and Cultural Facilities Authority, Student Housing Revenue Bonds, Series LLC 2001A acquired with the purchase of Arlington Park LLC (see Note 29). The refunded debt had an interest rate of 5.07 percent, and the new debt has a variable interest rate, initially set at the Moody's and Standard & Poor's index rate plus 0.70 percent. The remaining term of the debt was reduced from 26 to 25 years and the estimated debt service cash flows decreased by $8,848,340. The refunding resulted in an economic gain of $3,954,295 and a book loss of $1,303,398 that will be amortized as an adjustment of interest expense over the remaining 25 years of the new debt.

The Board of Trustees of Western State College issued $6,180,000 of its Institutional Enterprise Revenue Refunding Bonds, Series 2011A, and $6,550,000 of Institutional Enterprise Revenue Refunding Bonds (Taxable), Series 2011B to fully defease $7,130,000 of its Auxiliary Facilities System Refunding Bonds, Series 2003A and $6,270,000 of its Auxiliary Facilities System Improvement Bonds, Series 2003B. The defeased debt has an interest rate of 4.66 percent, and the new debt had an interest rate of 3.10 percent. The remaining term of the debt was 13 years and the estimated debt service cash flows decreased by $675,638. The defeasance resulted in an economic gain of $318,617 and a book loss of $1,321,383 that will be amortized as an adjustment of interest expense over the remaining 13 years of the new debt.

The Board of Trustees of Colorado Mesa University issued $9,720,000 of its Auxiliary Facility System Enterprise Revenue Bond Series, 2011BC to fully defease $8,800,000 of its Auxiliary Facility System Enterprise Revenue Bonds, Series 2003B. The defeased debt had an interest rate of 5.17 percent, and the new debt has an interest rate of 2.63 percent. The remaining term of the debt was 10 years and the estimated debt service cash flows decreased by $277,720. The defeasance resulted in an economic gain of $371,643 and a book loss of $1,436,008 that will be amortized as an adjustment of interest expense over the remaining 10 years of the new debt.

The Board of Trustees of Colorado Mesa University issued $19,315,000 of its Enterprise Revenue Bond, Series 2012A to fully defease $18,080,000 of its Auxiliary Facility System Enterprise Revenue Bonds, Series 2005. The defeased debt had an interest rate of 4.87 percent, and the new debt has an interest rate of 3.22 percent. The remaining term of the debt was 24 years, and the estimated debt service cash flows decreased by $2,921,908. The defeasance resulted in an economic gain of $742,085 and a book loss of $2,253,389 that will be amortized as an adjustment of interest expense over the remaining 22 years of the new debt.

NOTE 27 – POLLUTION REMEDIATION OBLIGATIONS

Various State agencies and institutions of higher education have pollution remediation obligations as defined by GASB Statement No. 49. Liability amounts are included in Other Current Liabilities or Other Long-Term Liabilities on the government-wide and proprietary fund-level *Statement of Net Positions*

The State has numerous instances of hazardous waste contamination that qualify as Superfund sites. Superfund is the federal government's program to clean up these hazardous waste sites. A hazardous waste site becomes a Superfund site when it is placed on an Environmental Protection Agency (EPA) list that ranks sites according to a process that assesses current or potential health impacts. The following individually significant items are all Superfund sites under the control of the Department of Public Health and Environment (DPHE).

The State's total amount of pollution remediation obligations as of June 30, 2012 was $154.0 million ($3.3 million of which was a current liability). Superfund sites account for approximately $153.5 million ($2.8 million of which was a current liability) of the State's total pollution remediation obligation. Other pollution obligations of the State include remediation activities related to asbestos abatement and removal, land contamination, and leaking underground storage tanks. Individually significant pollution remediation obligations are disclosed below:

- DPHE recorded a liability for remediation activities at the Summitville Mine of approximately $70.1 million related to the operation of a water treatment plant. The new water treatment plant was completed in Fiscal Year 2011-12, and the operating and maintenance costs of the new plant are to be shared with the Environmental Protection Agency (EPA) in a cost-sharing ratio of 10 percent State, 90 percent EPA. Beginning in calendar year 2023, the State will assume 100 percent of the operating costs of the new plant. Operating and maintenance estimates are based on experience in operating existing plants adjusted for the newer design and technological advancements. Potential changes affecting these estimates include regulatory changes in the EPA cost-sharing ratio, as well as technology and pricing changes that could impact operating costs. As of June 30, 2012, the State has received $8.3 million in recoveries from other responsible parties.
- DPHE recorded a liability for remediation activities in the Clear Creek Basin of approximately $51.3 million related to a number of inactive precious metal mines that caused contamination in surface water and soil in the basin. The liability includes remediation and site clean-up activities, projected post-remediation operating and monitoring costs, the State operation of an existing water treatment plant, and operation of a new water treatment plant whose construction is expected to commence in 2013. Current operating and maintenance costs are borne 100 percent by the State. Beginning in 2016, the department will share these costs with the EPA in a cost-sharing ratio of 10 percent State, 90 percent EPA for 10 years, after which time the State assumes 100 percent of the costs. Operating and maintenance estimates are based on experience in operating existing plants adjusted for the newer design and technological advancements. Potential changes affecting these estimates include regulatory changes in the EPA cost-sharing ratio, as well as technology and pricing changes that could impact construction and operating costs.
- DPHE recorded a liability for remediation activities at the Captain Jack Mill of approximately $6.2 million related to the clean-up of contamination from mine waste piles and drainage. The EPA and the State have agreed upon a remediation plan from a recently completed engineering study. The State will be liable for a share of construction costs for a water treatment plant as well as future operating and maintenance costs in a cost-sharing ratio of 10 percent State, 90 percent EPA for the first 10 years, after which time the State assumes 100 percent of the costs. Plant construction cost estimates were based upon an engineering study and construction bids received by the State. Operating and maintenance estimates are based on experience in operating existing plants adjusted for the newer design and technological advancements. Potential changes affecting these estimates include regulatory changes in the EPA's cost-sharing ratio, as well as technology and pricing changes that could impact construction and operating costs. The State is currently investigating an experimental alternative that, if successful, would eliminate the need to construct the treatment plant.
- DPHE recorded a liability for remediation activities at the Nelson Tunnel of approximately $16.6 million related to the clean-up of contamination from mine waste piles and drainage. The liability includes the construction of a water treatment plan from 2014 to 2016. The State will be liable for a share of construction costs for a water treatment plant as well as future operating and maintenance costs in a cost-sharing ratio of 10 percent State, 90 percent EPA until 2027, after which time the State assumes 100 percent of the costs. Plant construction cost estimates were

based upon engineering designs and construction bids received by the State. Operating and maintenance estimates are based on experience in operating existing plants adjusted for the newer design and technological advancements. Potential changes affecting these estimates include regulatory changes in the EPA's cost-sharing ratio, as well as technology and pricing changes that could impact construction and operating costs.

NOTE 28 – DEFERRED OUTFLOWS OF RESOURCES

NOTE 28 – DERIVATIVE INSTRUMENTS

On March 5, 2008, the Colorado School of Mines entered into an interest rate swap agreement in connection with its Variable Rate Demand Enterprise Refunding Revenue Bonds Series 2008A debt issuance. The swap agreement was not terminated with the refunding of the Series 2008A bonds by the Series 2010A Refunding Bonds issued in 2010. This agreement continues to qualify as a hedging derivative instrument per GASB Statement No. 53 – Accounting and Financial Reporting for Derivative Instruments. Changes in the fair value of hedging derivative instruments are reported as either deferred inflows or deferred outflows of resources in the *Statement of Net Position*, and accordingly, the State recognized a Deferred Outflow of Resources of $5.0 million as of June 30, 2012.

The Swap Agreement is a cash flow hedge and was entered into with the objective of protecting against the potential of rising interest rates on existing variable rate revenue bonds. The Agreement, with an original notional amount of $43.2 million and current notional amount of $41.9 million, provides for net settlement payments to or from Morgan Stanley equal to the difference between the Agreement's fixed rate of 3.59 percent (payable by the School) and 67 percent of the one-month British Bankers' Association London Interbank Offering Rate (payable by Morgan Stanley), which was 0.16 percent at June 30, 2012. Cash flows between the parties are settled on the net difference. The market value to Colorado School of Mines as of June 30, 2012 was $13.0 million liability as determined by Morgan Stanley, counterparty to the Swap Agreement. The Agreement has an effective date of March 5, 2008, and a termination date of December 1, 2037. The derivative is reported under Noncurrent Liabilities on the *Statement of Net Position*.

There are inherent risks associated with interest rate swaps that the Colorado School of Mines monitors and addresses including:

- Termination Risk – Terminating the transaction while the market value is negative would likely require a termination payment by the School. An unanticipated termination and related payment could occur due to management decision to terminate, a counterparty default, or a decrease in the School's credit rating.
- Credit Risk – This is the risk that the counterparty will not fulfill its obligations. The School considers the Swap Agreement counterparty's credit quality rating and whether the counterparty can withstand continuing credit market stress. The School does not consider this a significant risk.
- Basis Index Risk – Basis risk arises as a result of movement in the underlying variable rate indices that may not be in tandem, creating a cost differential that could result in a net cash outflow by the School. Basis risk can also result from the use of floating, but different, indices. To mitigate basis risk, the School's policy requires indices used in an interest rate swap agreement to be recognized market indices, including, but not limited to, the Securities Industry and Financial Markets Association or the London Interbank Offered Rate.

NOTES 29 Through 32 – DETAILS OF NET POSITION AND FUND EQUITY

NOTE 29 – PRIOR PERIOD ADJUSTMENTS AND ACCOUNTING CHANGES

A. PRIOR PERIOD ADJUSTMENTS

The beginning net position of the Governmental Activities on the government-wide *Statement of Activities* increased by $334,949,117 due to the following adjustments:

- An increase of $564,282,353 when the Department of Transportation capitalized assets to correct infrastructure recording errors from prior years. This correction does not affect the fund-level statements, but it is reflected on the *Statement of Revenues, Expenditures and Changes in Fund Balances Reconciled to Statement of Activities*.

- A decrease of $259,055,863 when the Division of Parks, formerly a portion of a nonmajor governmental fund that is no longer reported, was merged with the Division of Wildlife, a nonmajor enterprise fund, to form a new Division of Parks and Wildlife. The transfers of assets, liabilities, and fund balances related to governmental activities comprises the following:

  - A decrease of $211,811,470 when capital assets related to the Division of Parks were transferred to the new Division of Parks and Wildlife. This adjustment appears only on the government-wide *Statement of Activities* since the related assets and liabilities were not reported in the funds. The adjustment is reflected on the *Statement of Revenues, Expenditures and Changes in Fund Balances Reconciled to Statement of Activities*.

  - A decrease of $47,244,393, when assets and liabilities were transferred to the new Division. Of this amount, $25,385,899 was from the Other Special Purpose General Fund, $19,188,409 was from the Resource Management Fund, a nonmajor special revenue fund, and $2,670,085 was from the Resource Extraction Fund, a major governmental fund. These transfers also affect the beginning fund balances on the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances–Governmental Funds.*

- A decrease of $2,837,860 in the Department of Health Care Policy and Financing related to an Office of the Inspector General (OIG) federal audit. The OIG determined that the State overdrew federal funds for administrative costs from Federal Fiscal Year 1998 through Federal Fiscal Year 2006. This amount also decreased the beginning fund balance of the Tobacco Impact Mitigation Fund, reported within a nonmajor Other Special Revenue Fund in the fund-level *Statement of Revenue, Expenditures and Changes in Fund Balances – Governmental Funds.*

- A decrease of $309,491 when the Department of Personnel & Administration incorrectly duplicated recording of capitalized interest related to performance contracts as building assets. This adjustment also decreases the beginning net position of the Internal Service Fund reported within the fund-level *Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds.*

- A decrease of $343,014 when the Department of Personnel & Administration paid Western State College $184,565 and Adams State College $158,449 to assume responsibility for claims and liabilities in the Worker's Compensation Fund that would have otherwise been current liabilities of the fund in Fiscal Year 2011-12. These transactions had no effect on the Higher Education Institutions Enterprise Fund because these institutions received a cash equivalent to the newly assumed current liability. These adjustments decreased the beginning fund balance of the Risk Management Special Purpose Fund reported within the fund-level *Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.*

- A decrease of $362,397 when the Department of Personnel & Administration paid Fort Lewis College $306,572, Adams State College $34,678, and Colorado Mesa University $21,147 to assume responsibility for claims and liabilities in the General Liability Fund that would have otherwise been current liabilities of the fund in Fiscal Year 2011-12. These transactions had no effect on the Higher Education Institutions Enterprise Fund because these institutions received a cash equivalent to the newly assumed current liability. These adjustments decreased the beginning fund balance of the Risk Management Special Purpose Fund reported within the fund-level *Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.*

- An increase of $29,570,789 when the State Land Board, within the Department of Natural Resources, failed to record deferred gains in the prior year associated with non-simultaneous exchanges on assets held in trust. This adjustment also increases the beginning fund balance for the State Lands Fund, a nonmajor permanent fund within the fund-level *Statement of Revenues, Expenditures, and Changes in Fund Balances–Governmental Funds*.

- An increase of $4,557,076 when the Judicial Branch failed to capitalize labor costs related to in-house software projects in prior years. This adjustment did not affect any of the fund-level financial statements, but is reflected on the S*tatement of Revenues,*

Expenditures and Changes in Fund Balances Reconciled to Statement of Activities.

- A decrease of $201,430 when the Department of Health Care Policy and Financing determined that the Nursing Home Provider Fee revenues in prior years had been overstated. This adjustment also decreases the beginning fund balance of the General Purpose Revenue Fund portion of the General Fund on the fund-level *Statement of Revenues, Expenditures and Changes in Fund Balances* and the *General Fund Schedule of Revenues, Expenditures, and Changes in General Fund.*
- An increase of $485,055 when CollegeInvest, a nonmajor enterprise fund, failed to record a transfer to the General Fund during Fiscal Year 2010-11. Had this transfer been made, it would have increased the amount of General Fund Surplus that was statutorily transferred to the State Education Fund at the end of that year. This correction increases the beginning fund balance for the State Education Fund, a major governmental fund on the fund-level *Statement of Revenue, Expenditures and Changes in Fund Balances* and combining *Statement of Cash Flows–Proprietary Funds.*
- A decrease of $836,101 when the Department of Labor restated receivable balances that had been written off in prior years. This reinstatement also decreases the beginning fund balances of the Labor Fund, a nonmajor special revenue fund on the fund level *Statement of Revenues, Expenditures and Changes in Fund Balances*.

The beginning net position of the Business-Type Activities on the government-wide *Statement of Activities* increased by $254,570,304 due to the following adjustments:

- An increase of $259,055,863 when the Division of Parks, formerly a nonmajor governmental fund that is no longer reported, was consolidated with the Division of Wildlife, a nonmajor enterprise fund, to form a new Division of Parks and Wildlife. The transfers also affects the beginning net position on the fund-level *Statement of Revenues, Expenses and Changes in Net Position–Proprietary Funds* and also requires an increase of beginning cash balance of $43,299,459 on the *Statement of Cash Flows–Proprietary Funds.*
- A decrease of $4,000,504 when the University of Northern Colorado issued Variable Rate Demand Institutional Enterprise Refunding Bonds (Series 2011B) to purchase Arlington Park Student Housing Facility and dissolved the University of Northern Colorado Student Housing LLC, a related organization. The refunding resulted in a loss for the University. This adjustment also decreased the beginning net position of the Higher Education Institutions on the fund-level *Statement of Net Position – Proprietary Funds.* It required an increase to beginning cash of $3,668,624 on the *Statement of Cash Flows–Proprietary Funds.*
- A decrease of $485,055 when CollegeInvest failed to record a transfer to the General Fund during Fiscal Year 2010-11. This adjustment reduces the beginning net position of CollegeInvest, a nonmajor enterprise fund on the fund-level *Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds.* This correction also reduces beginning cash by the same amount on the *Statement of Cash Flows–Proprietary Funds.*

Additional changes on the combining *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds* that did not affect the Statement of Activities are as follows:

- The beginning fund balance of the nonmajor Other Special Revenue Fund increased by $2,519,321 when the Department of Public Health and Environment transferred fund balances of the Waste Tire Cleanup Fund, a component of the Environment and Health Protection Fund, a nonmajor special revenue fund, into the Process and End Users Fund, a portion of the Other Special Revenue Funds. This activity also decreases by the same amount the beginning fund balance of the Environmental and Health Protection Fund.
- The beginning fund balance of the Other Special Purpose Fund, a portion of the Special Purpose General Funds, increased by $18,916 when the Department of Public Health and Environment transferred a portion of the fund balance in the Process and End Users Fund, a portion of the nonmajor Other Special Revenue Fund, to the Advance Technology Fund, a portion of the Other Special Purpose Fund in the General Fund.

Amounts shown in this note are actual balances and do not agree to amounts shown on the financial statements due to rounding on the statements.

B. ACCOUNTING CHANGES

During Fiscal Year 2011-12, the State implemented GASB Statement No. 61–The Financial Reporting Entity: Omnibus. As a result of the implementation, four of the component units previously reported in the government-wide *Statement of Activities* did not meet the criteria for continued inclusion in the State's financial statements. The Component Units Beginning Net Position decreased by $20,121,000, and comprises the following: University of Colorado Real Estate Foundation, $13,860,000; Renewable Energy Authority, $3,426,000; Higher Education Competitive Research Authority, $1,687,000; and the Statewide Internet Portal Authority, $1,148,000. This accounting change is presented in the *Statement of Net Position –*

Component Units and in the *Statement of Revenues, Expenses, and Changes in Net Position – Component Unit* as Component Units Eliminated With The Implementation of GASB No. 61.

NOTE 30 – FUND EQUITY

On the *Balance Sheet – Governmental Funds,* the fund balance comprises the following (See Note 6I for additional details.):

(Amounts in Thousands)

	Restricted Purposes	Committed Purposes	Assigned Purposes
GENERAL FUND:			
General Government	$ 283,339	$ 307,636	$ 20
Business, Community and Consumer Affairs	-	12,153	-
Education	215,977	1,651	-
Health and Rehabilitation	-	1,145	-
Justice	2,219	-	-
Natural Resources	-	151	-
Social Assistance	1,914	8,683	-
TOTAL	$ 503,449	$ 331,419	$ 20
RESOURCE EXTRACTION:			
General Government	$ -	$ 332,775	$ -
Business, Community and Consumer Affairs	-	99,308	-
Education	-	15,943	-
Natural Resources	13,675	421,622	-
TOTAL	$ 13,675	$ 869,648	$ -
HIGHWAY USERS TAX:			
General Government	$ 8,077	$ 10,484	$ -
Health and Rehabilitation	-	1,344	-
Justice	-	66	-
Transportation	1,168,192	26,360	-
TOTAL	$ 1,176,269	$ 38,254	$ -
CAPITAL PROJECTS:			
General Government	$ 1,595	$ 24,865	$ -
Education	9,415	-	-
Justice	12,813	4	-
TOTAL	$ 23,823	$ 24,869	$ -
STATE EDUCATION:			
Education	$ 194,752	$ -	$ -
TOTAL	$ 194,752	$ -	$ -
OTHER GOVERNMENTAL FUNDS:			
General Government	$ 110,376	$ 177,128	$ -
Business, Community and Consumer Affairs	18,510	231,432	-
Education	67,472	3,055	-
Health and Rehabilitation	11,120	93,388	-
Justice	14,252	131,160	-
Natural Resources	5,652	6,845	-
Social Assistance	-	43,618	-
Transportation	37,589	-	-
TOTAL	$ 264,971	$ 686,626	$ -

NOTE 31 – STABILIZATION ARRANGEMENTS

In accordance with C.R.S. 24-75-201.1(d) the State maintains a General Purpose Revenue Fund statutory reserve for purposes of budget stabilization. The reserve is calculated as four percent of General Purpose Revenue Fund appropriations. C.R.S. 24-75-201.5(1)(a) further requires the Governor to take action within the fiscal year to preserve one half of the reserve when economic forecasts indicate revenues will not be adequate to maintain the required reserve. In conjunction with the Governor's actions to reduce expenditures, the legislature has traditionally taken action to use the reserve. Historically, the statutory reserve has only been expended during recessionary periods when other budget measures have been exhausted. In Fiscal Year 2011-12 there was no use of the reserve. As of June 30, 2012, on a legal budgetary basis and on a GAAP basis the reserve was $281.1 million or 4.0 percent of appropriated expenditures.

Article XXIV Section 7 of the State Constitution created the Old Age Pension Stabilization Fund, which is reported as a component of the General Fund – Special Purpose Funds. The fund is maintained at $5.0 million and is only accessible through appropriation for old age pension basic minimum awards. Historically, the reserves in the fund have not been accessed.

NOTE 32 – MINIMUM FUND BALANCE POLICIES

The appropriations process and statutory structure that governs State fiscal matters generally does not provide for the ability to set aside fund balances outside of those processes. However, in limited circumstances boards and committees have fiscal policy and/or rulemaking authority. The following minimum fund balances were established under this type of authority.

Pursuant to Rule 8.2003.D, the Hospital Provider Fee Oversight Advisory Board has established a reserve of four percent of the estimated expenditures for the Hospital Provider Fee Cash Fund plus any interest accrued by the fund. For Fiscal Year 2011-12 the reserve was $9.4 million. The reserve acts as a buffer to minimize the need for midyear fee increases in the event that expenditures are higher than estimated. The minimum fund balance is reported as Committed in the nonmajor Health and Environmental Protection Fund.

NOTE 33 – INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivable and payable balances at June 30, 2012, were:

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	General Fund	Resource Extraction	Highway Users Tax	Capital Projects	State Education Fund
SELLER'S / LENDER'S RECEIVABLE					
MAJOR FUNDS:					
General Fund					
General Purpose	$ 225	$ 19	$ 539	$ -	$ -
Special Purpose	6,277	-	-	-	-
Resource Extraction	95	-	4	102	-
Highway Users	390	-	-	-	-
Capital Projects					
Regular Capital Projects	-	-	-	-	-
State Education	59,000	-	-	-	-
Higher Education Institutions	3,021	264	117	4,067	85
NONMAJOR FUNDS:					
SPECIAL REVENUE FUNDS:					
Labor	4,996	-	-	-	-
Tobacco Impact Mitigation	683	-	-	-	-
Environment and Health Protection	885	-	34	-	-
Other Special Revenue	217	-	-	-	-
PERMANENT FUNDS:					
State Lands Trust	-	-	-	-	-
ENTERPRISE FUNDS:					
CollegeInvest	-	-	-	-	-
Wildlife	-	2	-	-	-
State Fair Authority	-	-	-	-	-
Correctional Industries	320	-	-	-	-
State Nursing Homes	1,055	-	-	-	-
INTERNAL SERVICE FUNDS:					
Central Services	2	-	-	-	-
Information Technology	1,492	-	20	-	-
Highways	77	-	-	-	-
FIDUCIARY FUNDS:					
Group Benefit Plans	20,402	-	7	-	-
College Savings Plan	-	-	-	-	-
Other Fiduciary	-	-	-	-	-
TOTAL	$ 99,137	$ 285	$ 721	$ 4,169	$ 85

(Amounts in Thousands)

BUYER'S/BORROWER'S PAYABLE

Higher Education Institutions	State Lottery	All Other Funds	Total
$ 422	$ -	$ 36,966	$ 38,171
-	16,153	3,525	25,955
-	-	1,174	1,375
-	-	1,019	1,409
7,465	-	-	7,465
-	-	-	59,000
-	-	1,663	9,217
3	-	499	5,498
-	-	622	1,305
-	-	-	919
-	-	1,343	1,560
-	-	8,856	8,856
-	-	17	17
362	2,898	142	3,404
-	-	90	90
2,377	-	-	2,697
-	-	-	1,055
16	-	-	18
-	-	19	1,531
-	-	-	77
1,216	-	3	21,628
-	-	4,546	4,546
-	9,933	-	9,933
$ 11,861	$ 28,984	$ 60,485	$ 205,727

Except for the transfer of General Fund Surplus discussed below; all of the material receivables and related payables shown in the schedule on the previous two pages are the result of normal operating activities where the receivables and payables were not liquidated before the year-end close of the State's accounting system. This represents timing differences between when generally accepted accounting principles require transactions to be recognized and when cash is actually distributed.

The State Education Fund receivable of $59.0 million represents a partial transfer of the General Fund Surplus transfer for Fiscal Year 2011-12 required in accordance with CRS 24-75-201.1. The cash transfer will occur upon the issuance of the State's Fiscal Year 2011-12 Comprehensive Annual Financial Report in December 2012.

The Group Benefits Plan Fund receivable of $20.4 million from the General Purpose Revenue Fund primarily represents the health insurance benefits premium portion of payroll for services provided in the fiscal year that is required by statute to be paid in the next fiscal year.

The Capital Projects Fund receivable of $7.5 million represents the required cash contributions from the University of Colorado for its share of appropriated capital project vendor payables that were outstanding at fiscal year end.

The Special Purpose General Fund receivable of $16.2 million from the State Lottery consists of a payable recorded by the Conservation Trust Fund for $11.6 million, and in the Building Excellent Schools Today Grant Program in the amount of $4.6 million.

The Other Fiduciary Fund receivable of $9.9 million was recorded by the State Treasurer for the Great Outdoors Colorado Fund. This is a statutory distribution of the Lottery net proceeds.

The General Purpose Revenue Fund receivable of $37.0 million from All Other Funds primarily includes $20.3 million of receivables from the Limited Gaming Fund, $5.8 million from various cash funds to support incurred Medicaid expenditures, and $9.4 million from the State Rail Bank as required in accordance with House Bill 12-1343.

The Special Purpose General Fund receivable of $6.3 million primarily includes legislative reversions of $2.7 million and personal services and operating line item reversions of $2.3 million payable to the Legislative Department Cash Fund and State Employee Reserves Fund as required by House Bill 12-1301 and House Bill 12-1321 respectively.

The State Land Trust Fund receivable of $8.9 million primarily represents June's state land revenues from the State Land Board in the amount of $5.5 million.

NOTE 34 – TRANSFERS BETWEEN FUNDS

Transfers between funds for the fiscal year ended June 30, 2012, were as follows:

TRANSFER-OUT FUND	General Fund	Resource Extraction	Highway Users Tax
MAJOR FUNDS:			
General Fund:			
General Purpose	$ 2,697,971	$ -	$ -
Special Purpose	73,112	-	-
Resource Extraction	203,038	-	-
Highway Users Tax	60,863	-	-
Capital Projects:			
Regular Capital Projects	535	-	500
Special Capital Projects	3	-	-
State Education	1,131	-	-
Higher Education Institutions	4,949	-	-
Unemployment	2,141	-	-
Lottery	54,354	-	-
NONMAJOR FUNDS:			
SPECIAL REVENUE FUNDS:			
Labor	27,143	-	-
Gaming	21,398	-	-
Tobacco Impact Mitigation	146,422	-	-
Resource Management	598	-	-
Environment and Health Protection	629,862	-	-
Unclaimed Property	2,007	-	-
Other Special Revenue	91,717	-	1,665
PERMANENT FUNDS:			
State Lands Trust Nonexpendable	-	-	-
State Lands Trust Expendable	117,778	-	-
Other Permanent Trust Nonexpendable	-	-	-
ENTERPRISE FUNDS:			
CollegeInvest	95	-	-
Wildlife	10,439	298	-
College Assist	126	-	-
State Fair	83	-	-
Correctional Industries	365	-	-
State Nursing Homes	1,727	-	-
Prison Canteens	48	-	-
Petroleum Storage	922	-	-
Other Enterprise	263	-	-
INTERNAL SERVICE FUNDS:			
Central Services	1,444	-	-
Information Technology	1,586	-	-
Capitol Complex	825	-	-
Public Safety	21	-	-
Administrative Courts	185	-	-
Other Internal Service	614	-	-
FIDUCIARY FUNDS:			
Group Benefit Plans	210	-	-
Other Fiduciary	104	-	-
TOTAL	$ 4,154,079	$ 298	$ 2,165

(Amounts in Thousands)

TRANSFER-IN FUND

Capital Projects	State Education	Higher Education Institutions	All Other Funds	TOTAL
$ 49,298	$ 68,604	$ 133,605	$ 53,183	$ 3,002,661
35	-	-	11,155	84,302
-	-	14,883	8,471	226,392
1,877	-	-	168,559	231,299
1,131	-	17,782	18,435	38,383
4,371	-	-	20,657	25,031
-	-	4,971	-	6,102
-	-	-	-	4,949
-	-	-	-	2,141
-	-	-	12,325	66,679
1,213	-	-	218	28,574
4,420	-	6,295	1,105	33,218
8,609	-	14,364	4,012	173,407
-	-	-	75	673
77	-	-	9,210	639,149
-	-	-	375	2,382
127	2	-	838	94,349
2,193	-	786	439	3,418
-	-	115	38,181	156,074
-	-	-	10	10
-	-	-	-	95
-	-	-	225	10,962
-	-	-	-	126
-	-	-	-	83
-	-	-	-	365
-	-	-	-	1,727
17	-	-	-	65
153	-	-	-	1,075
-	-	-	-	263
-	-	-	-	1,444
-	-	-	-	1,586
-	-	-	220	1,045
-	-	-	-	21
-	-	-	-	185
-	-	-	-	614
-	-	-	-	210
-	-	-	-	104
$ 73,521	$ 68,606	$ 192,801	$ 347,693	$ 4,839,163

In the normal course of events, the Legislature appropriates a large number of transfers between funds exercising its responsibility to allocate the State's resources to programs shown in the above schedule. The most significant of these are the transfers-out of the General Purpose Revenue Fund and into the State Public School Fund of $2,671.8 million (a Special Purpose General Fund), and into the Higher Education Institutions of $133.6 million (primarily for student financial aid, occupational education, and job training).

In response to continuing fiscal stress caused by revenue shortfalls, the Governor and the Legislature authorized significant nonroutine transfers totaling $142.1 million from various funds to augment the General Purpose Revenue Fund, including transfers from various major and nonmajor funds, as follows:

Resource Extraction (major governmental fund)

- $41.0 million from the Severance Tax Fund
- $48.1 million from the Base Account of the Severance Tax Trust Fund
- $30.0 million from the Mineral Leasing Fund

Nonmajor Special Revenue Funds and Special Purpose General Fund

- $13.6 million from 20 funds where individual transfer amounts did not exceed $5.0 million
- $9.4 million from the State Rail Bank.

In addition to these General Purpose Revenue Fund transfers, other individually significant routine transfers include the following:

The Transfers-out from the General Purpose Revenue Fund comprise $49.3 million to fund controlled maintenance and capital projects.

Transfers-out from the special-purpose funds within the General Fund primarily comprises $57.4 million in transfers from the Public School Fund to the Charter School Institute Fund.

Transfers-out from the General Purpose Revenue Fund to all other funds primarily include $30.1 million to support the Children's Basic Health Plan, $10.3 million authorized by the Governor through executive order into the Disaster Emergency Fund to cover wildfire expenditures, and $6.7 million for deposit into the Correctional Treatment Cash Fund.

The Highway Users Tax Fund transfer-out to the General Purpose Revenue Fund includes $48.4 million transferred to the Department of Revenue and $7.2 million to the Department of Public Safety to support programs that generate revenue for or that provide services to the Highway Users Tax Fund.

The Highway Users Tax Fund transfer-out to All Other Funds includes $167.8 million to the Debt Service Fund to pay debt service on Transportation Revenue Anticipation Notes issued by the Department of Transportation.

The Lottery transfer-out to the Special Purpose General Fund primarily comprises $49.3 million to the Conservation Trust Fund in the Department of Local Affairs as a statutory distribution of Lottery net proceeds.

The Labor transfer-out to the General Purpose Revenue Fund includes $23.1 million from the Employment Support Fund to fund employment related activities at the Department of Labor and Employment.

The Tobacco Impact Mitigation Fund transfers-out to the General Purpose Revenue Fund includes $126.4 million in transfers to the Department of Health Care Policy and Financing for the purchase of medical services.

The Resource Extraction transfer-out to the Special Purpose General Fund includes a $67.6 million transfer from the Mineral Leasing Fund to the Department of Education State Public School Fund.

The Environment and Health Protection transfer-out to the General Purpose Revenue Fund includes $619.9 million in transfers to the Department of Health Care Policy and Financing primarily from the Hospital Provider Fee Cash Fund ($573.6 million) and the Medicaid Nursing Facility Cash Fund ($43.5 million).

Transfers from the Other Special Revenue to the General Purpose Revenue Fund also include approximately $82.6 million of legislatively mandated transfers to fund programs in agencies that operate primarily in the General Purpose Revenue Fund that are in addition to appropriated indirect cost transfers.

The State Lands Trust Expendable transfer-out to the General Fund includes $117.4 million for the State Public School Fund (a Special Purpose General Fund) related to distributions to school districts and charter schools.

The State Lands Trust Expendable transfer-out of $38.2 went to the State Lands Trust Nonexpendable.

NOTE 35 – DONOR RESTRICTED ENDOWMENTS

The State's donor restricted endowments exist solely in Higher Education Institutions. The policies of individual boards govern the spending of net appreciation on investments; there is no State law that governs endowment spending. Donor Restricted endowments appreciation totaled $10.1 million. The individually significant items are as follows:

The University of Colorado reported net appreciation on endowment investments of $8.4 million that was available for spending. The university reported the related net position in Restricted for Permanent Funds and Endowments – Expendable on the *Statement of Net Position – Proprietary Funds.* The amount of earnings and

net appreciation that is available for spending is based on a spending rate set annually by the Regents of the University of Colorado. In general, only realized gains can be expended; however, unrealized gains on certain endowment funds may also be expended.

Colorado State University reported $1.34 million of net appreciation on its donor-restricted endowments held by its foundation and the full amount was available for spending. The university reported a portion of the related net position in Restricted for Permanent Funds and Endowments – Nonexpendable and a portion of the related net position in Restricted for Permanent Funds and Endowments – Expendable on the *Statement of Net Position – Proprietary Funds*. The payout policy of the Colorado State University Foundation governs expenditure of these funds. The policy assumes a 10 percent return on investment, a 4 to 5 percent pay out, a management fee of 1 to 2 percent, and a return to principal sufficient to preserve the purchasing power of the endowment.

NOTE 36 – PLEDGED REVENUE

Various institutions of higher education and the Highway Users Tax Fund have issued bonds, notes, and/or Certificates of Participation (COPs) for the purchase of equipment, and the construction of facilities and infrastructure. Specific user revenues are pledged for the payments of interest and future retirement of the obligations. In Fiscal Year 2011-12, the following pledges were in place:

The Department of Transportation pledged $166.7 million of federal grants under agreement with the Federal Highway Administration and certain motor vehicle fees and taxes of the Highway Users Tax Fund to meet the debt service commitment on the agency's Tax Revenue Anticipation Notes. The debt was originally issued in Fiscal Year 1999-00 to finance the reconstruction of a portion of a major interstate highway through Denver and other infrastructure projects across the State, and it has a final maturity date of Fiscal Year 2016-17. The pledged revenue represents approximately 15.1 percent of the total revenue stream, and $800.2 million of the pledge commitment remains outstanding.

The Department of Transportation Statewide Bridge Enterprise pledged $106.3 million of federal highway funds, Build America Bonds, and surcharges to meet the current year interest payments on debt issued for construction activities related to the Funding Advancement for Surface Transportation and Economic Recovery (FASTER) Bridge Program. The debt was originally issued in Fiscal Year 2010-11, and has a final maturity date of Fiscal Year 2040-41. The pledged revenue represents 100 percent of the revenue stream, and $698.1 million of the pledge commitment remains outstanding.

The Department of Labor and Employment pledged $134.6 million of Unemployment Insurance (UI) collections to secure $134.6 of Fiscal Year 2012-13 principal and interest on debt issued to stabilize unemployment insurance rates. The debt was originally issued in Fiscal Year 2011-12, and has a final maturity date of Fiscal Year 2016-17. The pledged revenue represents 100 percent of the revenue stream, and $657.1 million of the pledge commitment (principal and interest) remains outstanding.

Higher Education Institutions have pledged auxiliary fees primarily related to student housing rent, and in some cases tuition, to meet the debt service commitment of their various bond issues. The debt issues involved had an earliest origination date in Fiscal Year 1995-96 and furthest maturity date of Fiscal Year 2044-45. In some instances the gross revenue of the activity is pledged and in other instances the net available revenue is pledged. Total pledged revenue of the Higher Education Institutions is approximately $679.4 million. Individually significant Higher Education Institution pledges include:

- $295.3 million pledged by the University of Colorado to secure $95.7 million of current principal and interest on debt issued to finance the construction of enterprise facilities and to refund prior enterprise debt. The related debt was originally issued in Fiscal Year 1995-96 and has a final maturity date of Fiscal Year 2042-43. The pledged revenue represents approximately 52.2 percent of the revenue stream, and $2.04 billion of the pledge (principal and interest) remains outstanding.

- $193.1 million pledged by Colorado State University to secure $28.2 million of current principal and interest on debt issued to finance the construction, expansion, or renovation of certain recreation, research, athletic, and academic facilities. The related debt was originally issued in Fiscal Year 2002-03 and has a final maturity date of Fiscal Year 2043-44. The pledged revenue represents 100 percent of the total revenue stream, and $1.0 billion of the pledge (principal and interest) remains outstanding.

- $40.3 million pledged by the Colorado School of Mines to secure $12.1 million of current principal and interest on debt issued to finance refunding of previous debt and for capital improvements. The related debt was originally issued in Fiscal Year 2012-13 and has a final maturity date of Fiscal Year 2041-42. The pledged revenue represents approximately 85.1 percent of the total revenue stream, and $324.8 million of the pledge (principal and interest) remains outstanding.

- $27.3 million pledged by Metropolitan State College of Denver to secure $5.1 million of current principal and interest on debt issued to finance the construction, expansion, or renovation of certain

academic facilities. The related debt was originally issued in Fiscal Year 2009-10 and has a final maturity date of Fiscal Year 2040-41. The pledged revenue represents 100 percent of the total revenue stream, and $126.2 million of the pledge (principal and interest) remains outstanding.

- $18.0 million pledged by Colorado Mesa University to secure $7.6 million of current principal and interest on debt issued to construct auxiliary facilities. The related debt was originally issued in Fiscal Year 2006-07 and has a final maturity date of Fiscal Year 2041-42. The pledged revenue represents approximately 53.9 percent of the revenue stream, and $305.2 million of the pledge (principal and interest) remains outstanding.

- $15.5 million pledged by the Auraria Higher Education Center to secure $7.0 million of current principal and interest on debt issued to renovate the Student Union and to build parking structures. The related debt was originally issued in Fiscal Year 2002-03 and has a final maturity date of Fiscal Year 2028-29. The pledged revenue represents 100 percent of the total revenue stream, and $83.7 million of the pledge (principal and interest) remains outstanding.

- $30.8 million pledged by the University of Northern Colorado to secure $9.5 million of current principal and interest on debt issued to finance refunding of previous debt and for improvements of auxiliary facilities. The related debt was originally issued in Fiscal Year 2004-05 and has a final maturity date of Fiscal Year 2039-40. The pledged revenue represents 37.2 percent of the total auxiliary and student fee revenue streams and also represents 10.0 percent of gross tuition revenues. $249.1 million of the pledge (principal and interest) remains outstanding.

- $8.8 million pledged by Colorado State University – Pueblo to secure $3.9 million of current principal and interest on debt issued to finance construction, remodeling, and acquisition of the Student Center, recreation facilities and student housing facilities. The related debt was originally issued in Fiscal Year 2003-04 and has a final maturity date of Fiscal Year 2041-42. The pledged revenue represents 47.1 percent of the revenue stream, and $131.1 million of the pledge (principal and interest) remains outstanding.

Revenue available to meet debt service requirements is shown in the following table:

(Amounts In Thousands)

Agency Name	Gross Revenue	Direct Operating Expense	Available Net Revenue	Debt Service Requirements Principal	Interest	Total
Department of Transportation	$ 1,105,452	$ (938,787)	$ 166,665	$ 125,265	$ 41,400	$ 166,665
Higher Education Institutions	1,093,528	(507,761)	585,767	69,992	114,914	184,906
Labor - Unemployment Insurance	134,564	-	134,564	-	-	-
Statewide Bridge Enterprise	106,258	-	106,258	-	18,234	18,234
	$ 2,439,802	$ (1,446,548)	$ 993,254	$ 195,257	$ 174,548	$ 369,805

NOTE 37 – SEGMENT INFORMATION

Segments are identifiable activities reported as or within an Enterprise Fund for which bonds or other debt is outstanding and a revenue stream has been pledged in support of that debt. In addition, to qualify as a segment, an activity must be subject to an external requirement to separately account for the revenues, expenses, gains and losses, assets, and liabilities of the activity. All of the activities reported in the following condensed financial information meet these requirements. The purpose of each of the State's segments aligns with the primary mission of the enterprise in which it is reported; therefore, none of the State's segments are separately reported on the government-wide *Statement of Activities.* The following paragraphs describe the State's segments.

University Physicians Incorporated (UPI) is a not-for- profit entity that performs the billing, collection, and disbursement function for professional services provided by the University of Colorado Denver. UPI is also a component unit of the State that is blended into the Higher Education Institutions Fund. In addition, UPI provides its services under contracts with the University of Colorado Hospital Authority (UCHA), a discretely presented component unit of the State.

The Auraria Higher Education Center's parking segment charges students, faculty, and staff fees for the use of parking lots and structures. The center's student facilities segment charges fees to students for use of its facilities. This segment is part of the Higher Education Institutions Enterprise.

The following page presents condensed financial information for the State's segments.

CONDENSED STATEMENT OF NET POSITION
JUNE 30, 2012

	UNIVERSITY OF COLORADO	AURARIA HIGHER EDUCATION CENTER	
(DOLLARS IN THOUSANDS)	UNIVERSITY PHYSICIANS INCORPORATED	PARKING FACILITIES	STUDENT FACILITIES
ASSETS:			
Current Assets	$ 137,622	$ 9,236	$ 9,260
Other Assets	96,809	5,068	326
Capital Assets	43,113	33,434	28,910
Total Assets	277,544	47,738	38,496
LIABILITIES:			
Current Liabilities	34,673	2,307	4,446
Noncurrent Liabilities	16,451	29,061	26,257
Total Liabilities	51,124	31,368	30,703
NET POSITION:			
Net Investment in Capital Assets	25,756	2,952	1,450
Restricted Net Position	-	4,459	152
Unrestricted	200,664	8,959	6,191
Total Net Position	$ 226,420	$ 16,370	$ 7,793

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2012

OPERATING REVENUES:			
Tuition and Fees	$ -	$ -	$ 5,957
Sales of Goods and Services	470,568	9,513	21,433
Other	-	-	53
Total Operating Revenues	470,568	9,513	27,443
OPERATING EXPENSES:			
Depreciation	3,145	1,667	2,016
Other	447,523	7,141	22,589
Total Operating Expenses	450,668	8,808	24,605
OPERATING INCOME (LOSS)	19,900	705	2,838
NONOPERATING REVENUES AND (EXPENSES):			
Investment Income	5,042	265	36
Other Nonoperating Revenues	83	-	-
Debt Service	(57)	(1,620)	(1,313)
Other Nonoperating Expenses	(8,679)	(425)	-
Total Nonoperating Revenues(Expenses)	(3,611)	(1,780)	(1,277)
CONTRIBUTIONS, TRANSFERS, AND OTHER ITEMS:			
Transfers-In	-	-	(2,980)
Total Contributions, Transfers, and Other	-	-	(2,980)
CHANGE IN NET POSITION	16,289	(1,075)	(1,419)
TOTAL NET POSITION - FISCAL YEAR BEGINNING (Restated)	210,131	17,445	9,212
TOTAL NET POSITION - FISCAL YEAR ENDING	$ 226,420	$ 16,370	$ 7,793

CONDENSED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012

NET CASH PROVIDED (USED) BY:			
Operating Activities	$ 18,315	$ 2,059	$ 4,798
Noncapital Financing Activities	(8,679)	-	(2,979)
Capital and Related Financing Activities	(2,060)	(4,468)	(3,114)
Investing Activities	(29,127)	2,353	38
NET INCREASE (DECR.) IN CASH AND POOLED CASH	(21,551)	(56)	(1,257)
CASH AND POOLED CASH, FISCAL YEAR BEGINNING	66,440	8,879	7,274
CASH AND POOLED CASH, FISCAL YEAR ENDING	$ 44,889	$ 8,823	$ 6,017

NOTE 38 – COMPONENT UNITS

The State reports ten component units under the requirements of Governmental Accounting Standards Board (GASB) Statements No. 14 – The Financial Reporting Entity, Statement No. 39 – Determining Whether Certain Organizations Are Component Units, and Statement No. 61 – The Financial Reporting Entity: Omnibus-An Amendment to GASB Statements No. 14 and No. 34. The State's component units are separated into major, and nonmajor below. Financial statements for the major component units are presented in the Basic Financial Statements and for the nonmajor component units in the Supplementary Section of the Comprehensive Annual Financial Report.

A. MAJOR COMPONENT UNITS

University Hospital is a nonsectarian, general acute care regional hospital, licensed for 407 beds with five outpatient primary care clinics, and seven specialty care clinics operated by the University of Colorado Hospital Authority (UCHA). It includes the Anschutz Centers for Advanced Medicine, and is the teaching hospital of the University of Colorado Denver (UCD), a State institution of higher education. The hospital's mission is to advance healthcare for patients and their families through healing, discovery, and education. UCHA is exempt from federal income tax under Internal Revenue Code Section 115 (as a governmental entity) and under Section 501(c)(3) as a not-for-profit entity.

The Colorado Water Resources and Power Development Authority's purpose is to initiate, acquire, construct, maintain, repair, and operate, or cause to be operated, projects for the protection, preservation, conservation, upgrading, development, and utilization of the water resources of the State. The authority is authorized to issue bonds, notes, or other obligations which constitute its debt and not the debt of the State of Colorado. The authority's primary revenue sources are income from invested bond proceeds, interest on loans made to local governments from bond proceeds, administrative charges on the loans, and EPA grants. The authority paid the State $7.4 million during 2011 for services provided by two State departments.

The University of Colorado Foundation was incorporated in 1967 and is authorized by the Board of Regents of the University of Colorado to solicit, receive, hold, invest, and transfer funds for the benefit of the University of Colorado. The foundation is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Service Code and is exempt from income tax on related income. In Fiscal Year 2011-12, it received $5.1 million of fund raising fee revenue from the University of Colorado under an annually renewable Agreement for Development Services.

For the fiscal year ended June 30, 2012, the foundation distributed $109.5 million of gifts and income to or for the benefit of the University of Colorado.

The Colorado State University Foundation is a not-for-profit tax-exempt organization, as described in Section 501(c)(3) of the Internal Revenue Service Code, and was incorporated in 1970 to assist in the promotion, development, and enhancement of the facilities and educational programs and opportunities of the faculty, students, and alumni of Colorado State University. This is accomplished through receiving, managing, and investing gifts. Principal or income from these gifts and contributions is used for charitable, scientific, literary, or educational purposes, which will directly or indirectly aid and benefit Colorado State University. During Fiscal Year 2011-12, the foundation transferred $30.7 million to the University.

The Colorado School of Mines Foundation is a not-for-profit tax-exempt corporation providing financial resource development and support to the Colorado School of Mines. The majority of the foundation's revenue is derived from contributions and investment income.

The University of Northern Colorado Foundation is a tax-exempt organization incorporated in 1996 to provide financial resource development and support to the University of Northern Colorado. The foundation's primary revenue is derived from exempt contributions and investment income. During Fiscal Year 2011-12, the foundation granted $6.0 million to the university. At June 30, 2012 the Foundation owed the university $1.2 million.

B. NONMAJOR COMPONENT UNITS

The Denver Metropolitan Major League Baseball Stadium District currently includes all or part of the seven counties in the Denver metro area. The district was created for the purpose of acquiring, constructing, and operating a major league baseball stadium. To accomplish this purpose, the General Assembly authorized the district to levy a sales tax of one-tenth of one percent throughout the district for a period not to exceed 20 years. However, the district discontinued the sales tax levy on January 1, 2001, after it defeased all outstanding debt.

CoverColorado is a not-for-profit public entity created to provide access to health insurance for those Colorado residents who are unable to obtain health insurance, or are unable to obtain health insurance except at prohibitive rates or with restrictive exclusions. Legislation enacted in 2001 authorized the CoverColorado board of directors to assess a special fee against insurers for the financial solvency of the program. In March 2010 with the passage of the Patient Protection and Affordable Care Act, the need for high risk insurance pools such as CoverColorado will be eliminated. CoverColorado will likely only exist through early 2014.

The Venture Capital Authority (VCA) was established in the 2004 legislative session as a means to create new business opportunities in the State and stimulate economic growth by making seed and early-stage venture capital funds available to small businesses throughout Colorado. The legislation allocated the authority $50.0 million of insurance-premium tax credits, which it subsequently sold to insurance companies. The VCA deferred the revenue related to sale, and recognizes it as the insurance companies apply the credits over a ten-year period. The related revenue is reported as Gifts and Donations on the *Statement of Revenues, Expenses, and Changes in Net Position - Component Units* to reflect the contribution of capital by the State.

In 2005, the authority created Colorado Fund I, LP with a portion of the proceeds from the sale of premium tax credits. The VCA has committed to providing up to $21.8 million to Colorado Fund I, LP thru June 2015 (unless otherwise terminated) for investment in businesses meeting criteria established by the authority, specifically including businesses in the life sciences, information technology, agritechnology and medical device industries, and retail. As of December 31, 2011, the VCA has contributed approximately $22.5 million or 103 percent of its total funding commitment to Colorado Fund I, LP.

In 2010 the authority created Colorado Fund II, LP and has committed to providing up to $25.4 million over the term of the fund (through December 2019 unless otherwise terminated). As of December 31, 2011, the VCA has contributed approximately $7.4 million or 29 percent of its total funding commitment to Colorado Fund II, LP.

In August 2010, the Board of Trustees of the Metropolitan State College of Denver established the HLC @ Metro, Inc. as a non-profit entity to provide for the financing, construction, operation, and management of the Hotel and Hospitality Learning Center at Metro State. The facility includes a fully functioning hotel and learning laboratory for the college's Hospitality, Tourism, and Events department. The construction is being financed though $54.9 million in bond issuances (see Note 24), with 75 percent of the debt service estimated to be covered by hotel operations and the remainder from fundraising, further supported by the college's unconditional guarantee. The hotel opened in August 2012.

NOTE 39 – RELATED PARTIES AND ORGANIZATIONS

The Colorado State University - Pueblo Foundation was established to benefit Colorado State University - Pueblo. The foundation transferred $1.4 million to the university during Fiscal Year 2011-12 and owed the university $1.4 million at June 30, 2012.

The Adams State College Foundation provides scholarships and work-study grants to students, provides funding for athletics and administration, as well as providing program development grants to Adams State College. The foundation provided $1.0 million in scholarships and grants during Fiscal Year 2011-12.

The Colorado Mesa University Foundation provides financial assistance to Colorado Mesa University students and assists the university in serving educational needs. In Fiscal Year 2011-12, the foundation awarded $573,001 of scholarships directly to Colorado Mesa University students and provided approximately $4.0 million in property.

Metropolitan State College of Denver Foundation, Inc. was organized and is operated to promote the general welfare of Metropolitan State College of Denver. The foundation provided $2.3 million of funding to the college in Fiscal Year 2011-12. The foundation also reimbursed the college $210,643 for services provided by college employees in Fiscal Year 2011-12. At June 30, 2012, the foundation owed the college $272,395. As of this date, the college also had payables to the foundation of $15,246.

Western State College Foundation was established to aid Western State College in fulfilling its educational mission. The foundation transferred $6.2 million to the college in Fiscal Year 2011-12.

Most of the State's community colleges have established foundations to assist in their educational missions. With the exception of Pueblo Community College, none of these foundations made annual transfers to their related community colleges in excess of $500,000. The Pueblo Community College Foundation provided Pueblo Community College $1.3 million in the form of scholarships, rental properties, construction funds and discretionary funds.

The Fort Lewis College Foundation provides gifts, scholarships, and capital donations to Fort Lewis College. The foundation provided $1.8 million in support during Fiscal Year 2011-12. At June 30, 2012, the foundation owed the college $110,355.

The Great Outdoors Colorado Board (GOCO) is a constitutionally created entity whose purpose is to administer the GOCO Program and Trust Fund. The purpose of the program is to promote the wildlife and outdoor recreation resources of the State using funds it receives from the Colorado Lottery. During Fiscal Year 2011-12, the board funded $23.7 million of wildlife and parks programs at the Department of Natural Resources. At June 30, 2012, GOCO owed the Department of Natural Resources $8.5 million.

Colorado Housing and Finance Authority (CHFA) is a related party to the State in three different activities as follows:

- The Colorado Housing and Finance Authority Bond Program supports existing programs administered by

CHFA that provide loans to small businesses, farms and ranches within the State of Colorado. CHFA operates these programs in coordination with the U.S. Small Business Administration, the Farm Service Agency, and the U.S. Rural Business Cooperative Service. The Department of Treasury holds five CHFA bonds purchased from 2003 through 2007 with a face value of $8.6 million as of June 30, 2012, and a total original face value of $24.2 million. The Department receives monthly payments from CHFA for all principal payments and interest collected by the Authority. On bond maturity dates ranging from 2023 through 2031, the Department of Treasury will receive any unpaid principal balance of the bonds, plus all accrued and unpaid interest.

- CHFA acts as the fiscal agent for the Governor's Energy Office State Energy Plan grant that provides loans as a conduit issuer in an exchange transaction for energy efficiency or renewable energy projects. CHFA retains an annual loan servicing fee of 0.05 percent on the outstanding principal balance of each loan. A total of $17.2 million has been transferred to CHFA.

- Under CRS 8-77-103.5 CHFA is authorized "…to issue bonds and notes as are necessary to maintain adequate balances in the unemployment compensation fund or to repay moneys advanced to the State from the Federal Unemployment trust fund, or both." On June 28, 2012, as a conduit issuer in an exchange transaction, CHFA issued Colorado Unemployment Compensation Fund Special Revenue Bonds with a par value of $624,805,000. Bond payments are funded by employers' unemployment insurance premiums.

Component Units

The University of Colorado Hospital Authority and the University of Colorado Denver (UCD) had previously developed and received approval for an Institutional Master Plan to create a new academic health sciences center on the Anschutz Medical Campus. An original ground lease, entered into in 1998 for a period of 30 years, provided for approximately 18.4 acres of property acquired by the University of Colorado Regents from the U.S. Department of Education pursuant to a quitclaim deed. Subsequent agreements between the parties have provided additional land to the hospital to continue the development of the Anschutz Medical Campus allowing the hospital to expand its facilities with an office tower, parking garage, inpatient tower, and additional staff and patient parking. The hospital is planning to continue development with a second inpatient tower and parking garages on its current leased space to meet growing demand for inpatient services.

Under an Operating Agreement between the University of Colorado Regents and the University of Colorado Hospital Authority dated July 1, 1991, the Regents have entered into contracts with the hospital for the provision of services in support of programs and operations of the hospital. The hospital paid approximately $34.8 million for these services in Fiscal Year 2011-12. Other contracts with the Regents for services that include clinic services, research projects, infrastructure expense, and other items resulted in payments by the University of Colorado Denver (UCD) to the hospital of approximately $2.8 million in Fiscal Year 2011-12. In total, the UCD paid the hospital $10.8 million in Fiscal Year 2011-12.

The hospital has contracted with University Physicians, Inc., a blended component unit of the State's Higher Education Institutions Fund to provide support for faculty administrative services and recruitment support. The hospital passed through $6.1 million of government external funds and paid UPI an additional $55.2 million for services in Fiscal Year 2011-12.

The hospital leases certain employees to the Adult Clinical Research Center (CRC), a related party, at full cost and provides overhead and ancillary services for CRC patients. Charges of approximately $4.6 million were billed to CRC for the cost of these services during Fiscal Year 2011-12. The amount due from University of Colorado Denver, including CRC, was $0.3 million at June 30, 2012.

In 1996 the hospital entered certain provider and network management agreements with TriWest. TriWest was formed to deliver health care services to eligible beneficiaries of TriCare, formerly known as CHAMPUS – the Civilian Health and Medical Program of the Uniformed Services. On June 27, 1996, the U.S. Department of Defense awarded TriWest the TriCare contract for a five-year period that began April 1997. As part of the agreements, the hospital originally purchased a minority interest in TriWest for approximately $3.3 million. It subsequently sold 1,656.55 shares in October 2007 to Triwest for approximately $18.1 million. The investment in TriWest is accounted for under the cost method. The hospital received dividends of approximately $0.6 million in Fiscal Year 2011-12. During the year, TriWest lost its contract with the Department of Defense to United Healthcare. The new contract between the Department of Defense and United Healthcare will involve a transition period and an April 1, 2013 start date. TriWest is reviewing its business plan for the future.

In July 2010, the hospital entered into an agreement with University Physicians, Inc. (UPI) and the University of Colorado Denver (UCD) to begin a self-insurance trust called Colorado Health and Welfare Trust (a Voluntary Employee Benefits Association Trust). The trust is managed by a third-party administrator to provide healthcare coverage for employees of UPI, UCD and University of Colorado Hospital and their dependents. In

Fiscal Year 2011-12 the hospital paid premiums of $30.1 million and on June 30, 2012 recorded a liability of $5.5 million for its share of costs in excess of premiums paid.

The Venture Capital Authority (VCA) has Limited Partnership Agreements with Colorado Fund I, LP and Colorado Fund II, LP, and has selected High Country Venture, LLC, to serve as manager and general partner of both funds. The partnership agreements allocate income or loss 20 percent to the general partner and 80 percent to the limited partners in accordance with their respective partnership percentages. As of December 31, 2011, VCA's investments in Colorado Fund I and Colorado Fund II totaled $25.6 million and $7.6 million respectively.

NOTE 40 – ENCUMBRANCES

Most encumbrances are supported by annual appropriations and lapse at year-end. However, the Capital Projects Fund and the Highway Users Tax Fund include multi-year encumbrances of $24.4 million and $1,050.3 million, respectively, which are related to purchase orders and long-term contracts for the construction of major capital projects and infrastructure. In the General Fund ($9.7 million), Resource Extraction Fund ($0.7 million), Regular Capital Projects Fund ($1.6 million), and in the Division of Parks and Wildlife Funds ($9.3 million) encumbrances include approved rollforwards of annual appropriations for goods and services that were not received before June 30 due to extenuating circumstances, annual appropriations with express legislative intent to rollforward, and earned augmenting revenue for specific non-legislatively directed purposes going beyond the fiscal year end, such as insurance proceeds.

NOTE 41 – CONTINGENCIES

Primary Government

The Colorado Governmental Immunity Act (CGIA) sets upper limits on State liability at $150,000 per individual and $600,000 for two or more persons in a single occurrence. Judgments in excess of these amounts may be rendered, but the claimant must petition the General Assembly for an appropriation to pay any amount greater than the immunity limits. Judgments awarded against the State for which there is no insurance coverage or that are not payable from the Risk Management Fund ordinarily require a legislative appropriation before they may be paid. Effective January 1, 2012, the Act was amended to waive the State's sovereign immunity for legal proceedings in which the State has been determined to be negligent in conducting prescribed fires.

Numerous court cases are pending in which the plaintiffs allege that the State has deprived persons of their constitutional rights, civil rights, inadequately compensated them for their property, engaged in regulatory misfeasance, or breached contracts. In the aggregate, the monetary damages (actual, punitive, and attorney's fees) claimed in the constitutional and civil rights cases would exceed the insurance coverage available by a material amount. One such claim exceeds $122 million. The property compensation and breach of contract suits are generally limited to the appraised value of the property or the contract amount. In the breach of contract suits, the State often files counterclaims. While it is reasonably possible that awards of judgment could occur, it is unlikely that those awards would have a material adverse effect on the State's financial condition.

The State is the defendant in numerous lawsuits involving claims of inadequate, negligent, or unconstitutional treatment of prisoners, mental health patients, nursing home patients, or the developmentally disabled. In some of these suits, plaintiffs are seeking or have obtained certification as a class for a class action suit. Most of these cases seek actual damages that are not material but include requests for punitive damages that may be material. There is also the potential that the courts may rule that the current conditions of confinement, Medicaid coverage, or residential services are unconstitutional, which could result in significant future construction, medical, or residential services costs that are not subject to reasonable estimation.

The State is the defendant in lawsuits by employees accusing the State of various infractions of law or contract. These may include claims related to age and sex discrimination, sexual harassment, wrongful termination, contractual agreements for paying salaries based on parity and equity, and overtime compensation under the Federal Fair Labor Standards Act. The State does not believe that any of these cases are material to its financial operations.

In the event of adverse loss experience, which is defined as a default rate in excess of 9 percent, College Assist could be liable for up to 25 percent, or $2.6 billion, of the $10.5 billion outstanding balance of loans in repayment status. However, the probability of a material loss is remote, and the State's liability is capped at the net position of the College Assist program of $59.8 million.

At June 30, 2012, the Lottery Division of the Department of Revenue had outstanding annuity contracts of approximately $359.4 million in the names of lottery or lotto prizewinners. The probability is remote that any of the sellers of these contracts will default, and thereby require the State to pay the annuity.

The Colorado Department of Revenue routinely has claims for refunds in various stages of administrative and legal review that could result in refunds up to $20.0 million individually. In addition, there a large

number of conservation easement tax credit denial cases pending at the Department. Per legislation passed in 2011, the taxpayers involved must elect to proceed with administrative or district court resolution of their refund claims. Including potential penalties and interest, claims at issue are estimated at $222.8 million. Eighty one percent of the cases have been settled, or are in process with the remaining 19 percent expected to be referred within the next 18 months. These amounts represent both unpaid income taxes and claims for income tax refunds.

Various notes and bonds have been issued by State school districts that may impact the State. Colorado statutes provide that if a district indicates it will not make a required payment to bondholders by the date on which it is due, the State Treasurer shall forward to the paying agent the amount necessary to make the payment. The State shall then withhold State property-tax-equalization payments to the defaulting school district for a period up to 12 months to cover the State's loss. Currently, notes or bonds valued at approximately $7.59 billion are outstanding. Of this amount, $3.43 billion is covered by private insurance.

The State of Kansas will likely seek injunctive relief against Colorado in a potential suit against Colorado and Nebraska claiming violations of the Republican River Compact. The State anticipates reaching a resolution with the State of Kansas prior to any suit being filed. An agreement has been drafted to begin negotiations in both the North and South Forks of the Republican River. The State is concurrently preparing resolutions for consideration by the Republican River Commission. The estimated potential damages of a suit range from $1.0 million to $10.0 million. The State has recorded a liability for the minimum amount of the potential damages range.

Many State agencies have grant and contract agreements with the federal government and other parties. These agreements generally provide for audits of the transactions pertaining to the agreements, with the State being liable to those parties for any disallowed expenditure. Individually significant disallowances are disclosed in the following paragraph.

The Department of Health Care Policy and Financing may be responsible for repaying Centers for Medicare and Medicaid Services (CMS) approximately $20.0 million in federal matching funds paid to Rocky Mountain Health Plan HMO (RMHP) for benefits paid to Medicaid clients during Fiscal Year 2008-09. The payments were made to RMHP without the federally required claims review prior to payment. The State has established a process that has been accepted by CMS to accomplish a review of the claims in question. If the historical review is not completed, CMS has stated that potential disallowance of these payments may occur.

School districts, students, and parents have filed suit against the State asserting that the current school funding system fails to provide a thorough and uniform system of free public education as required by the State Constitution. The plaintiffs seek to overturn the current funding system and ensure that additional funding of approximately $1.35 billion to $4.15 billion for operations funding and $5.7 billion to $17.9 billion for capital facility funding is provided. All claims were dismissed by the District Court and the Colorado Court of Appeals. After the Colorado Court of Appeals decision, both the plaintiffs and the State petitioned the Colorado Supreme Court. The Supreme Court reversed the lower courts' ruling and remanded the case to the District Court for trial, which concluded on September 2, 2011. On December 9, 2011 the District Court ruled in favor of the plaintiffs and held the State's school finance system is unconstitutional because it is inadequate and not rationally related to the constitutional mandate of a thorough and uniform system of free public education. The District Court stayed enforcement of its order until final order from the Colorado Supreme Court or conclusion of the 2012 legislative session in the event the order is not appealed. The State has appealed the District Court's ruling. The District Court's decision did not specify an immediate or long-term remedy, and the certainty, timing, and extent of fiscal impact on the State cannot be determined at this time.

The Department of Human Services has been sued by a behavioral health clinic seeking damages of $25.0 million plus additional legal costs. The plaintiff claims the department's licensing actions adversely affected their ability to operate their business. The licensing actions were overturned by an administrative law judge. The department is vigorously contesting the claims, and the State is unable to estimate the likelihood of an adverse outcome.

Five insurance companies have filed suit against the State of Colorado for recovery of claims amounts paid or to be paid relating to damage from the Lower North Fork wildfire. The wildfire ignited during a high-wind event four days after a prescribed fire was conducted in the area by the Colorado State Forest Service to reduce wildfire danger. In response to the wildfire, the General Assembly passed House Bill 12-1361 retroactively waiving the State's sovereign immunity for negligence claims relating to prescribed fires. The plaintiffs also bring claims for inverse condemnation and takings. A motion to stay was granted through October 8, 2012, to allow for additional potential claimants to be indentified and joined in the action. At a November 26, 2012 court status conference several residents and insurance companies expressed intent to bring counterclaims for inverse condemnation and join additional defendants. The State does not contest liability for negligence claims brought pursuant to new provisions of CGIA; however, the State is vigorously defending against claims of inverse condemnation or on takings theories. Estimates of potential liability range from $600,000 to more than $73 million. A reserve of

$600,000 has been established in the Risk Management Fund (a Special Purpose Fund within the General Fund) and identification of all claims is in process.

The TABOR Foundation, a not-for-profit entity that is not part of State government, has filed suit against the Colorado Bridge Enterprise alleging that the bridge safety surcharge is a tax, not a fee; therefore, requiring a vote of the people. The foundation also alleges that $300 million in bonds issued were unconstitutional because more than ten percent of the enterprise's revenue in 2010 was from State grants. The plaintiff is seeking an order declaring the surcharge and bonds unconstitutional. Approximately $200 million has been collected in surcharges, in addition to the $300 million bond issuance. The Colorado Bridge Enterprise is vigorously defending claims and the State us unable to estimate the likelihood of an adverse outcome. The trial has been set for May 2013.

The State believes it has a reasonable possibility of favorable outcomes for the actions discussed in this Note 41, but the ultimate outcome cannot presently be determined. Except as otherwise noted, no provision for a liability has been made in the financial statements related to the contingencies discussed in this note.

NOTE 42 – SUBSEQUENT EVENTS

Primary Government

A. DEBT ISSUANCES AND REFUNDINGS

On July 11, 2012, the State Treasurer issued $125,000,000 of Education Loan Program Tax and Revenue Anticipation Notes (ETRANs), Series 2012B. The Notes mature on June 27, 2013, and the proceeds are used to make interest-free loans to certain Colorado school districts to alleviate temporary cash flow deficits at the districts. The total due at the maturity date includes $125,000,000 million of principal and $2,402,778 of interest. The ETRANS were issued with a premium of $2,182,500 resulting in net interest cost of $244,028 or 0.203 percent. By Colorado statute, interest on the Notes is payable from the State's General Purpose Revenue Fund.

On July 17, 2012, the State Treasurer issued $500,000,000 of General Fund Tax and Revenue Anticipation Notes (GTRANs), Series 2012A. The Notes mature on June 27, 2013, and the proceeds are used to fund temporary cash flow deficits in the State's General Fund. The total due at the maturity date includes $500,000,000 million of principal and $11,191,667 of interest. The GTRANS were issued with a premium of $10,321,400 resulting in net interest cost of $881,367 or 0.187 percent.

On July 19, 2012, the Board of Regents of the University of Colorado issued $53,000,000 of University Enterprise Refunding Revenue Bonds, Series 2012A-2, and used the proceeds to in-substance defease a portion of existing enterprise revenue and refunding bonds and to pay for certain costs related to this bond issuance. The debt carries interest rates ranging from 2.0 percent to 5.0 percent. These fixed rate coupon revenue bonds mature through June 1, 2035.

On October 11, 2012, the Board of Regents of the University of Colorado issued $47,165,000 of University Enterprise Refunding Revenue Bonds, Series 2012A-3, and $95,705,000 of University Enterprise Revenue Bonds, Series 2012B. Proceeds of the Series 2012A-3 Bonds will be used to in-substance defease a portion of existing enterprise revenue and refunding bonds, and to pay certain costs related to this bond issuance. These fixed rate coupon revenue bonds mature through June 1, 2030. Proceeds of the Series 2012B Bonds will be used to defray a portion of the cost of financing capital improvement projects at each campus, and to pay certain costs related to this bond issuance. The debt carries interest rates ranging from 2.0 percent to 5.0 percent. These fixed rate coupon revenue bonds mature through June 1, 2042.

On November 13, 2012, the Board of Trustees of the Colorado School of Mines issued $47,345,000 of Institutional Enterprise Revenue Bonds, Series 2012B (Series 2012B). Proceeds are being used for the purpose of constructing, improving, renovating and equipping of new and existing campus facilities, current refunding of all of the Refunding and Improvement Series 2002 bonds, advance refunding of a portion of the Refunding and Improvement Series 2004 bonds, funding capitalized interest on a portion of the 2012B bonds, and paying costs of issuance of the 2012B bonds. Interest rates on the new debt range from 2.0 percent to 5.0 percent, and the debt matures in December 2042.

On December 4, 2012, the Board of Trustees of the Colorado School of Mines issued $13,000,000 of Subordinate Institutional Enterprise Revenue Bonds (Stadium Loan Project), Series 2012A. Proceeds are being used to construct and equip a new athletic complex. The bonds have a coupon rate of 3.0 percent, and the debt matures in December 2026.

On December 6, 2012, the State Treasurer issued Building Excellent Schools Today Certificates of Participation, Tax-exempt Series 2012H in the amount of $195,965,000. The COPs were issued with a premium of $9,396,419. Proceeds are being used for public school construction. The interest rate ranges from 2.0 to 5.0 percent, and the debt matures in 2035.

OTHER

On April 8, 2011, the University of Colorado's Board of Regents approved the sale of the former Ninth Avenue campus in Denver. As of June 30, 2012, a purchase

settlement agreement remained in progress. The sale of the property is conditioned on the buyer receiving approval from the City of Denver for Tax Increment Financing (TIF) in an amount of at least $18,600,000 by October 31, 2012. The financing was not approved; however, the buyer did not exercise its option to terminate the agreement. Under the terms of the agreement the buyer began making $60,000 per month Delay Fee payments in March 2012. If the Buyer should terminate the agreement for any reason, the University will retain any Extension fees or Delay Fees paid to date. The buyer may purchase a portion of the campus as opposed to the entire campus, with a closing taking place as late as March 2013.

College Assist submitted a Voluntary Flexible Agreement proposal in accordance with Federal Register, Vol. 72, No. 104 issued May 31, 2011, in partnership with the Nebraska Student Loan Program. The proposal was revised in February 2012. If accepted, College Assist will operate under the requirements of the agreement in lieu of the current guaranty agency agreement. It is anticipated that the proposal will improve College Assist's long-term financial position.

During August 2012, Colorado State University received an in-kind gift of software with a commercial value of $9.5 million. The software will be used in the University's Department of Design and Merchandising.

The south campus of the Centennial Correctional Facility, known as CSPII, located in Canon City, Colorado will be closed during March 2013. The Colorado Department of Corrections funded the CSPII project by the issuance of Certificates of Participation in the approximate amount of $150 million. Currently it is unknown if the facility will be re-purposed to the federal government or leased by the State of Colorado.

Component Units

Effective July 1, 2012 the University of Colorado Hospital Authority (UCHA) and Poudre Valley Health Care Inc. entered into a joint operating agreement, and became members of a joint venture named University of Colorado Health, a newly formed non-profit corporation. Under the joint venture, the University of Colorado Hospital Authority, Poudre Valley Health Care and University of Colorado Health became members of the obligated group under each other's master trust indentures and therefore pledge their gross revenues to secure the other members' obligations.

In August 2012 the voters of Colorado Springs approved a long-term lease and joint operating agreement between Memorial Health System in Colorado Springs and the hospital (on behalf of itself), Poudre Valley Health Care and Children's Hospital Colorado. Memorial Health System will initially be leased by the City of Colorado Springs to Poudre Valley Health Care, and UCHA hospital will guaranty the lease. UCHA has formed a new non-profit corporation, UCH-MHS (of which it is the sole member) that will, under certain conditions, become the lessee in the lease agreement. The Memorial Health System lease is a 40-year capital lease with an option to extend annually after nine years, leaving a remaining lease term of 31 years.

The acquisition cost of Memorial Health System pursuant to the lease agreement is $400 million-$290 million paid to the City of Colorado Springs at closing, and $110 million (net present value) paid over 30 years. The $290 million up-front acquisition cost was financed with a new debt issuance by UCHA that closed on October 1, 2012. Also pursuant to the lease, the University of Colorado Health System will acquire certain assets and liabilities of Memorial Health, excluding cash and investments, which will remain with the City of Colorado Springs.

In July 2012 the hospital initiated an extension of the letter of credit with Citibank, which backs the 2008 Indexed Put Bonds. The new agreement made the put date of the bonds October 21, 2012. The hospital plans to refinance these bonds on a longer term basis.

On August 31, 2012, PERA filed a complaint in Adams County District Court naming the UCHA, University of Colorado Health, Memorial Health System, UCH-MHS, the City of Colorado Springs and Poudre Valley Health Care as defendants. PERA seeks a temporary and permanent injunction prohibiting Colorado Springs from closing on the lease of Memorial Health System to Poudre Valley Health Care. PERA asserts that there must be compliance with applicable provisions of the PERA statute, which includes an affirmative vote of 65% of Memorial Health System employees to leave participation in PERA.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUNDED FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			$ 2,387,741	
Income Taxes			5,090,596	
Other Taxes			198,086	
Federal Grants and Contracts			27	
Sales and Services			351	
Interest Earnings			14,287	
Other Revenues			24,456	
Transfers-In			219,575	
TOTAL REVENUES AND TRANSFERS-IN			7,935,119	
EXPENDITURES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	$ 5,164	$ 5,164	5,136	$ 28
Corrections	634,934	648,975	648,196	779
Education	2,833,702	2,833,700	2,833,288	412
Governor	11,176	11,232	10,379	853
Health Care Policy and Financing	1,670,986	1,699,045	1,693,373	5,672
Higher Education	624,039	624,213	623,880	333
Human Services	618,496	619,446	607,533	11,913
Judicial Branch	340,244	338,456	336,700	1,756
Law	9,393	9,422	9,332	90
Legislative Branch	34,685	34,704	34,704	-
Local Affairs	10,478	10,474	10,448	26
Military and Veterans Affairs	5,422	5,420	5,364	56
Natural Resources	23,422	23,429	23,383	46
Personnel & Administration	5,080	4,119	3,959	160
Public Health and Environment	27,478	27,473	27,450	23
Public Safety	82,677	82,728	81,994	734
Regulatory Agencies	1,599	1,600	1,600	-
Revenue	167,783	167,782	173,848	(6,066)
Treasury	16,994	16,994	16,984	10
Transfers Not Appropriated by Department	59,000	59,000	59,000	-
SUB-TOTAL OPERATING BUDGETS	7,182,752	7,223,376	7,206,551	16,825
Capital and Multi-Year Budgets:				
Departmental:				
Agriculture	710	427	363	64
Corrections	20,798	23,984	20,274	3,710
Education	901	124	17	107
Governor	1,900	2,765	242	2,523
Higher Education	20,952	23,644	10,708	12,936
Human Services	2,767	3,088	1,380	1,708
Military and Veterans Affairs	2,949	8,390	3,561	4,829
Personnel & Administration	6,159	10,447	4,382	6,065
Public Health and Environment	-	75	73	2
Public Safety	-	22	21	1
Revenue	4,473	17,334	8,202	9,132
Transportation	500	500	500	-
Treasury	-	4,067	4,067	-
Budgets/Transfers Not Recorded by Department	50,425	50,425	50,424	1
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	112,534	145,292	104,214	41,078
TOTAL EXPENDITURES AND TRANSFERS-OUT	$ 7,295,286	$ 7,368,668	7,310,765	$ 57,903
EXCESS OF REVENUES AND TRANSFERS-IN OVER (UNDER) EXPENDITURES AND TRANSFERS-OUT			$ 624,354	

The notes to the required supplementary information are an integral part of this schedule.

SCHEDULE OF REVENUES, EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCES/NET POSITION - BUDGETARY BASIS BUDGET AND ACTUAL - CASH FUNDED FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			$ 750,084	
Income Taxes			415,145	
Other Taxes			1,260,020	
Tuition and Fees			499,930	
Sales and Services			1,556,352	
Interest Earnings			225,638	
Health Care Provider Fees			626,998	
Other Revenues			2,674,019	
Transfers-In			6,202,262	
TOTAL REVENUES AND TRANSFERS-IN			14,210,448	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	$ 32,293	$ 32,299	27,518	$ 4,781
Corrections	107,270	105,324	93,646	11,678
Education	3,815,094	3,817,564	3,781,105	36,459
Governor	252,643	270,964	175,616	95,348
Health Care Policy and Financing	1,701,520	1,706,802	1,686,051	20,751
Higher Education	1,505,174	1,515,494	1,333,717	181,777
Human Services	718,391	313,949	287,895	26,054
Judicial Branch	252,759	245,618	197,820	47,798
Labor and Employment	892,404	902,229	739,331	162,898
Law	44,832	53,820	42,725	11,095
Legislative Branch	6,795	6,795	2,657	4,138
Local Affairs	416,256	416,255	229,182	187,073
Military and Veterans Affairs	6,703	6,349	4,073	2,276
Natural Resources	773,646	749,610	401,083	348,527
Personnel & Administration	466,533	468,548	450,954	17,594
Public Health and Environment	182,980	216,793	180,279	36,514
Public Safety	154,635	156,118	144,252	11,866
Regulatory Agencies	77,423	77,631	71,174	6,457
Revenue	927,418	927,917	797,491	130,426
State	19,053	22,380	18,418	3,962
Transportation	3,057,692	3,066,277	925,280	2,140,997
Treasury	1,831,851	1,832,125	1,775,846	56,279
Budgets/Transfers Not Recorded by Department	-	2,400	-	2,400
SUB-TOTAL OPERATING BUDGETS	17,243,365	16,913,261	13,366,113	3,547,148
Capital and Multi-Year Budgets:				
Departmental:				
Corrections	3,994	6,312	4,215	2,097
Education	-	582	22	560
Governor	8,627	790	221	569
Higher Education	60,465	256,204	176,556	79,648
Human Services	1,142	4,604	1,893	2,711
Judicial Branch	159,756	176,980	134,549	42,431
Labor and Employment	38,000	40,496	35,081	5,415
Military and Veterans Affairs	-	4,186	1,498	2,688
Natural Resources	58,100	53,939	20,375	33,564
Personnel & Administration	4,967	8,460	4,574	3,886
Public Health and Environment	850	35,832	5,616	30,216
Public Safety	-	1,150	1,150	-
Revenue	2,263	3,348	1,714	1,634
Transportation	500	500	500	-
Treasury	22,652	12,447	12,425	22
Budgets/Transfers Not Recorded by Department	9,707	9,707	8,326	1,381
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	371,023	615,537	408,715	206,822
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	$ 17,614,388	$ 17,528,798	13,774,828	$ 3,753,970
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			$ 435,620	

The notes to the required supplementary information are an integral part of this schedule.

SCHEDULE OF REVENUES, EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCES/NET POSITION - BUDGETARY BASIS BUDGET AND ACTUAL - FEDERALLY FUNDED FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Federal Grants and Contracts			$ 7,697,337	
TOTAL REVENUES AND TRANSFERS-IN			7,697,337	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Capital and Multi-Year Budgets:				
Departmental:				
Agriculture	$ 3,978	$ 11,984	5,159	$ 6,825
Corrections	4,887	8,589	7,387	1,202
Education	625,920	965,998	656,101	309,897
Governor	24,093	206,468	113,770	92,698
Health Care Policy and Financing	2,542,888	2,647,959	2,591,373	56,586
Higher Education	19,015	479,964	446,478	33,486
Human Services	688,579	1,713,398	1,519,336	194,062
Judicial Branch	10,482	19,275	13,426	5,849
Labor and Employment	98,535	1,358,842	1,030,874	327,968
Law	1,500	3,252	1,878	1,374
Local Affairs	117,319	168,660	87,614	81,046
Military and Veterans Affairs	221,116	40,185	23,891	16,294
Natural Resources	22,247	77,727	39,641	38,086
Personnel & Administration	-	4,180	53	4,127
Public Health and Environment	267,070	447,288	307,853	139,435
Public Safety	29,622	102,885	46,005	56,880
Regulatory Agencies	1,195	8,280	3,084	5,196
Revenue	724	7,706	2,114	5,592
State	-	1,480	122	1,358
Transportation	845,394	732,753	616,463	116,290
Treasury	-	178,623	178,623	-
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	5,524,564	9,185,496	7,691,245	1,494,251
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	$ 5,524,564	$ 9,185,496	7,691,245	$ 1,494,251
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			$ 6,092	

The notes to the required supplementary information are an integral part of this schedule.

RECONCILING SCHEDULE
ALL BUDGET FUND TYPES
TO ALL GAAP FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES					
	GENERAL	RESOURCE EXTRACTION	HIGHWAY USERS TAX	CAPITAL PROJECTS	STATE EDUCATION	OTHER GOVERNMENTAL FUNDS
BUDGETARY BASIS:						
Revenues and Transfers-In:						
General	$ 7,878,076	$ -	$ -	$ 57,044	$ -	$ -
Cash	4,832,953	399,639	1,882,470	151,877	481,516	2,507,757
Federal	5,260,398	174,564	615,172	32,317	-	204,488
Sub-Total Revenues and Transfers-In	17,971,427	574,203	2,497,642	241,238	481,516	2,712,245
Expenditures/Expenses and Transfers-Out						
General Funded	7,255,847	-	-	54,918	-	-
Cash Funded	4,824,549	360,472	1,965,416	325,103	652,125	2,243,862
Federally Funded	5,260,327	174,547	615,140	32,317	-	205,470
Expenditures/Expenses and Transfers-Out	17,340,723	535,019	2,580,556	412,338	652,125	2,449,332
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out - Budget Basis	630,704	39,184	(82,914)	(171,100)	(170,609)	262,913
BUDGETARY BASIS ADJUSTMENTS:						
Increase/(Decrease) for Unrealized Gains/Losses	4,007	(140)	(1,451)	468	(925)	6,353
Increase for Budgeted Non-GAAP Expenditures	9,142	24,292	-	-	-	-
Increase/(Decrease) for GAAP Expenditures Not Budgeted	148,423	(23,936)	104,374	135,581	-	(39,851)
Increase/(Decrease) for GAAP Revenue Adjustments	(143,424)	(634)	(29)	(135,589)	-	(122,136)
Increase/(Decrease) for Non-Budgeted Funds	-	-	-	-	-	-
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out - GAAP Basis	648,852	38,766	19,980	(170,640)	(171,534)	107,279
GAAP BASIS FUND BALANCES/NET ASSETS:						
FUND BALANCE/NET POSITION, FISCAL YEAR BEGINNING	602,847	868,500	1,203,013	219,332	365,801	1,582,479
Prior Period Adjustments (See Note 29)	(26,273)	(2,670)	-	-	485	6,690
FUND BALANCE/NET POSITION, FISCAL YEAR END	$ 1,225,426	$ 904,596	$ 1,222,993	$ 48,692	$ 194,752	$ 1,696,448

The notes to the required supplementary information are an integral part of this schedule.

PROPRIETARY FUND TYPES						
HIGHER EDUCATION INSTITUTIONS	UNEMPLOYMENT INSURANCE	STATE LOTTERY	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE	**FIDUCIARY FUND TYPES**	**TOTAL PRIMARY GOVERNMENT**
$ -	$ -	$ -	$ -	$ -	$ -	$ 7,935,120
598,618	833,192	560,858	460,667	219,134	1,281,767	14,210,448
15,384	922,611	-	472,153	250	-	7,697,337
614,002	1,755,803	560,858	932,820	219,384	1,281,767	29,842,905
-	-	-	-	-	-	7,310,765
615,286	632,906	560,933	344,679	215,651	1,033,846	13,774,828
15,384	922,611	-	465,199	250	-	7,691,245
630,670	1,555,517	560,933	809,878	215,901	1,033,846	28,776,838
(16,668)	200,286	(75)	122,942	3,483	247,921	1,066,067
(99)	-	(149)	1,699	52	26,868	36,683
-	-	133	25,605	762	-	59,934
29,335	(17,945)	(1,103)	(19,822)	(2,799)	15	312,272
-	-	-	(828)	(89)	-	(402,729)
297,434	-	-	-	-	-	297,434
310,002	182,341	(1,194)	129,596	1,409	274,804	1,369,661
4,723,248	(117,908)	6,369	652,974	9,933	4,208,934	14,325,522
(4,001)	-	-	258,571	(309)	-	232,493
$ 5,029,249	$ 64,433	$ 5,175	$ 1,041,141	$ 11,033	$ 4,483,738	$ 15,927,676

GENERAL FUND SURPLUS SCHEDULE

With the implementation of GASB Statement No. 54 the General Fund for GAAP purposes is not equivalent to the General Fund for budgetary purposes. The General Fund for GAAP purposes contains activities that are considered cash funds for budget purposes, and includes, State Public School, Risk Management Fund, and Other Special Purpose Funds that do not have a sufficient original-source revenue stream to qualify as special revenue funds. The General Purpose Revenue Fund balance represents $681.1 million of the GAAP General Fund balance of $1,225.4 million on the *Balance Sheet – Governmental Funds.*

The General Purpose Revenue Fund is the principal operating fund of the State. It is used to account for all governmental financial resources and transactions not legally required to be accounted for in another fund. The General Fund Surplus is a statutorily defined amount that varies from the fund balance reported in the General Purpose Revenue Fund by revenues and expenditures that have been deferred into the following year for the budgetary basis (see Note RSI-1A).

The schedule on the following page is presented to document compliance with the constitutional requirement for a positive General Fund Surplus on the budgetary basis. The schedule differs from the General Fund presentation in the *Statement of Revenues, Expenditures, and Changes in Fund Balances* and the *Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis – Budget-to-Actual – General Funded* in several ways as discussed below.

The total fund balance in the General Purpose Revenue Fund column on the *Combining Balance Sheet – General Funds* represents cumulative general-purpose and augmenting revenues in excess of expenditures. The total fund balance comprises several sub-classifications indicating the relative enforceability of constrains on those resources in accordance with GAAP definitions. The sub-classifications include Nonspendable, Restricted, Committed, Assigned and Unassigned Fund Balances and do not represent availability for purposes of computing General Fund Surplus. As a result, the ending General Fund Surplus is reconciled to the General Purpose Revenue Fund fund balance on the *Combining Balance Sheet – General Fund Components*, rather than the Unassigned fund balance on the *Balance Sheet – General Funds* in the Basic Financial Statements.

General-purpose revenues are revenues that are not designated for specific purposes. The following schedule shows the current fiscal year general-purpose revenues and the expenditures, by department, funded from those general-purpose revenues. The excess augmenting revenues shown represent earned revenues that were greater than the related appropriation for specific cash-funded expenditures in the General Purpose Revenue Fund. These revenues in excess of the related expenditures become part of total fund balance. *(See Note 8A beginning on page 82 for information regarding the negative reversion at the Department of Revenue.)*

In order to measure the General Fund Surplus, encumbrances of the prior year related to approved rollforwards are subtracted from the revised budget and the actual expenditure columns because they were considered expended in the prior year. In addition, encumbrances at the end of the current year related to approved rollforwards are considered expenditures and are added to the actual expenditures column.

In order to properly state the amounts reverted, restrictions on the revised budget are not reflected in the amounts shown. Unspent unrestricted appropriations are reported as reversions on the schedule.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN GENERAL FUND SURPLUS
BUDGET AND ACTUAL - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	ORIGINAL ESTIMATE/ BUDGET	REVISED ESTIMATE/ BUDGET	ACTUAL	REVERSIONS OF GENERAL FUND APPROPRIATION	EXCESS AUGMENTING REVENUE EARNED
REVENUES:					
Sales and Use Tax	$ 2,167,500	$ 2,295,400	$ 2,293,837		
Other Excise Taxes	89,000	94,000	93,904		
Individual Income Tax, net	4,272,600	4,559,800	4,633,310		
Corporate Income Tax, net	351,100	440,600	457,288		
Estate Tax	-	-	290		
Insurance Tax	207,300	194,000	197,202		
Parimutuel, Courts, and Other	20,100	24,000	26,291		
Investment Income	9,100	11,700	13,560		
Gaming	20,500	20,200	20,305		
TOTAL GENERAL PURPOSE REVENUES	7,137,200	7,639,700	7,735,987		
ACTUAL BUDGET RECORDED AND EXPENDITURES:					
Agriculture	5,164	5,164	5,136	$ 28	$ -
Corrections	642,804	648,950	648,171	779	8
Education	2,833,642	2,833,704	2,833,288	416	1,494
Governor	11,276	10,614	9,762	852	472
Health Care Policy and Financing	1,778,738	1,698,622	1,694,583	4,039	2,093
Higher Education	624,242	623,963	623,963	-	31
Human Services	618,764	619,908	611,516	8,392	4,420
Judicial Branch	345,504	338,456	336,700	1,756	134
Labor and Employment	-	-	-	-	57
Law	9,573	9,422	9,332	90	99
Legislative Branch	35,216	34,685	34,685	-	221
Local Affairs	10,450	10,473	10,448	25	325
Military and Veterans Affairs	5,478	5,429	5,364	65	-
Natural Resources	23,422	23,429	23,383	46	269
Personnel & Administration	5,240	4,118	3,979	139	385
Public Health and Environment	27,641	27,473	27,450	23	59
Public Safety	82,796	82,728	82,000	728	110
Regulatory Agencies	1,623	1,600	1,600	-	-
Revenue	157,583	159,781	165,844	(6,063)	129
State	-	-	-	-	49
Treasury	7,932	11,994	11,984	10	1
TOTAL ACTUAL BUDGET AND EXPENDITURES	7,227,088	7,150,513	7,139,188	$ 11,325	$ 10,356
Variance Between Actual and Estimated Budgets	(459,316)	(5,893)	-		
TOTAL ESTIMATED BUDGET	6,767,772	7,144,620	7,139,188		
EXCESS GENERAL REVENUES OVER (UNDER) GENERAL FUNDED EXPENDITURES	369,428	495,080	596,799		
EXCESS AUGMENTING REVENUES			10,356		
TRANSFERS (Not Appropriated By Department):					
Transfers-In From Various Cash Funds	132,700	159,300	142,092		
Transfer-Out For the Older Coloradans Act	(8,000)	(8,000)	(8,000)		
Transfer-Out to Capital Projects - General Fund	(48,800)	(48,800)	(48,798)		
Transfer-Out to Capital Projects - General Fund-Exempt Account	(500)	(500)	(500)		
Transfers-Out to the State Education Fund Per C.R.S. 24-75-220	-	(59,000)	(59,000)		
Transfers-Out to Various Other Cash Funds	-	(5,000)	(5,000)		
TOTAL TRANSFERS	75,400	38,000	20,794		
EXCESS REVENUES AND TRANSFERS OVER(UNDER) BUDGET BASIS EXPENDITURES	444,828	533,080	627,949		
BEGINNING GENERAL FUND SURPLUS	(22,400)	0	0		
Release of Prior Year Statutory Reserve (2.3%)	156,700	156,700	156,648		
Establish Current Year Statutory Reserve (4.0%)	(279,300)	(281,100)	(281,116)		
Release of Contractually Restricted Energy Performance Leases			10,281		
Budgeted Non-GAAP Expenditures			9,142		
GAAP Revenues/(Expenditures) Not Budgeted			(3,842)		
Contractually Restricted Energy Performance Leases			(4,134)		
Prior Period Adjustment (see Note 29)			(201)		
ENDING GENERAL FUND SURPLUS	$ 299,828	$ 408,680	514,727		
ADJUSTMENTS TO BUDGETED REVENUE AND EXPENDITURES FOR GAAP FUND BALANCE:					
GAAP Medicaid Expenditures Deferred to Fiscal Year 2012-13 for Budget			(138,093)		
GAAP Payroll Expenditures Deferred to Fiscal Year 2012-13 for Budget			(85,462)		
GAAP Information Technology Expenditures Deferred to Fiscal Year 2012-13 for Budget			(1,199)		
GAAP Revenues Related to Deferred Medicaid Payroll and Medicaid Program Expenditures			80,550		
GAAP FUND BALANCE NOT AVAILABLE FOR GENERAL FUND SURPLUS:					
Fair Value of Investments in Excess of Cost			15,598		
Restricted			4,134		
Committed			290,871		
Assigned			20		
ENDING GAAP GENERAL PURPOSE REVENUE FUND BALANCE			$ 681,146		

The notes to the required supplementary information are an integral part of this schedule.

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

NOTE RSI-1 – BUDGETARY INFORMATION

A. BUDGETARY BASIS

The three budget-to-actual schedules show revenues and expenditures that are legislatively appropriated or otherwise legally authorized (see pages 154 to 156). These schedules are presented in the budgetary fund structure discussed below. Higher Education Institution activities subject to limitations on the earning of cash revenue are included in these schedules. Starting in Fiscal Year 2011-12, legislation allowed governing boards of Higher Education Institutions to establish tuition amounts up to a 9 percent increase per student or per credit hour as compared to the prior year. Amounts above 9 percent require approval by the Colorado Commission on Higher Education. As a result, tuition and certain fees in the Long Appropriations Act became information-only appropriations. Therefore the Cash Funded Schedule excludes $1.7 billion of tuition and fee appropriations designated as information-only and the related expenditures.

The budgetary fund types used by the State differ from the generally accepted accounting fund types. The budgetary fund types are general, cash, and federal funds. For budgetary purposes, cash funds are all financial resources received by the State that have been designated to support specific expenditures. Federal funds are revenues received from the federal government. All other financial resources received are general-purpose revenues, and are not designated for specific expenditures until appropriated by the General Assembly.

Eliminations of transfers and intrafund transactions are not made in the budgetary funds if those transactions are under budgetary control. Thus, revenues and expenditures in these funds are shown at their gross amounts. This results in significant duplicate recording of revenues and expenditures. An expenditure of one budgetary fund may be shown as a transfer-in or revenue in another budgetary fund and then be shown again as an expenditure in the second fund.

For budget purposes, depending on the accounting fund type involved, expenditures/expenses are determined using the modified accrual or accrual basis of accounting with the following exceptions:

- Payments to employees for time worked in June of each fiscal year are made on the first working day of the following month; for general-funded appropriations those payments are reported as expenditures in the following fiscal year.
- Certain payments by state agencies to the Office of Information Technology for information technology services purchased in June using general-funded appropriations are reported as expenditures in the following fiscal year.
- Medicaid services claims are reported as expenditures only when the Department of Health Care Policy and Financing requests payment by the State Controller for medical services premiums under the Colorado Medical Services Act or for medical service provided by the Department of Human Services under the Colorado Medical Services Act. Similar treatment is afforded to nonadministrative expenditures that qualify for federal participation under Title XIX of the federal Social Security Act except for medically indigent program expenditures. In most years, this results in the Department of Health Care Policy and Financing excluding expenditures accrued for services provided but not yet billed.
- Expenditures of the fiscal year in the following three categories that have not been paid at June 30 are reported in the following year: Old Age Pension Health and Medical Care program costs; state contributions required by the Medicare Prescription Drug, Improvement, and Modernization Act of 2003; and financial administration costs of any non-administrative expenditure under the Children's Basic Health Plan.
- Unrealized gains and losses on investments are not recognized as changes in revenue on the budgetary basis.

B. BUDGETARY PROCESS

The financial operations of the legislative, judicial, and executive branches of State government, with the exception of custodial funds and federal moneys not requiring matching State funds, are controlled by annual appropriations made by the General Assembly. The Department of Transportation's portion of the Highway Fund is appropriated to the State Transportation Commission. Within the legislative appropriation, the Commission may appropriate the specific projects and other operations of the department. In addition, the Commission may appropriate available fund balance from its portion of the Highway Fund.

The total legislative appropriation is constitutionally limited to the unrestricted funds held at the beginning of the year plus revenues estimated to be received during the year as determined by the budgetary basis of accounting. The original appropriation by the General Assembly in the Long Appropriations Act segregates the budget of the State into its operating and capital components. The majority of the capital budgets are accounted for in the Capital Projects Fund, with the primary exception being budgeted capital funds used for infrastructure.

The Governor has line item veto authority over the Long Appropriations Act, but the General Assembly may override each individual line item veto by a two-thirds majority vote in each house.

Most general and cash funded appropriations, with the exception of capital projects, lapse at year-end unless specifically required by the General Assembly or executive action is taken to rollforward all or part of the remaining unspent budget authority. Appropriations that meet the strict criteria for rollforward are reported in Note 40. Since capital projects appropriations are generally available for three years after appropriation, significant amounts of the capital budgets remain unexpended at fiscal year-end. Cash funded highway construction, maintenance and operations in the Department of Transportation are appropriated as operating budgets, but remain available in future years through action of the Transportation Commission. In Fiscal Year 2011-12, the Department of Transportation capitalized project expenditures of $341.6 million from all funding sources.

The appropriation controls the combined expenditures and encumbrances of the State, in the majority of the cases, to the level of line item within the State agency. Line items are individual lines in the official budget document and vary from specific payments for specific programs to single appropriations at the agency level. Statutes allow the Judicial and Executive Branches, at year-end, to transfer legislative appropriations within departments for expenditures. The appropriation may be retroactively adjusted in the following session of the General Assembly by a supplemental appropriation.

On the three budget-to-actual schedules, the column titled Original Appropriation consists of the Long Appropriations Act including anticipated federal funds, special bills, and estimates of statutorily authorized appropriations. The column titled Final Spending Authority includes the original appropriation, federal funds actually awarded if no General Fund matching funds are required, supplemental appropriations of the Legislature, statutorily authorized appropriations, and other miscellaneous budgetary items.

C. OVEREXPENDITURES

Depending on the accounting fund type involved, expenditures/expenses are determined using the modified accrual or accrual basis of accounting even if the accrual will result in an overexpenditure. The modified and full accrual basis of accounting is converted to the budgetary basis of accounting as explained in Note RSI-1A. In the General Purpose Revenue Fund and Capital Projects Fund, if earned cash revenues plus available fund balance and earned federal revenues are less than cash and federal expenditures, then those excess expenditures are considered general-funded expenditures. If general-funded expenditures exceed the general-funded appropriation then an overexpenditure occurs even if the expenditures did not exceed the total legislative line item appropriation. Individual overexpenditures are listed in Note 8A.

A separately issued report comparing line item expenditures to authorized budget is available upon request from the Office of the State Controller.

D. BUDGET TO GAAP RECONCILIATION

The *Reconciling Schedule – All Budget Fund Types to All GAAP Fund Types* (see page 158) shows how revenues, expenditures/expenses, and transfers under the budgetary basis in the budgetary fund structure (see pages 154 to 156) relate to the change in fund balances/net position for the funds presented in the fund-level statements (see pages 46 to 63).

Certain expenditures on a generally accepted accounting principle (GAAP) basis, such as bad debt expense and depreciation, are not budgeted by the General Assembly. In addition, certain General Purpose Revenue Fund payroll disbursements for employee time worked in June, June general-funded purchases of service from the Office of Information Technology, and Medicaid and certain other assistance program payments (see Section A above) accrued but not paid by June 30 are excluded from the budget and from budget basis expenditures. These expenditures are not shown on the budget-to-actual schedules but are included in the budget-to-actual reconciliation schedule as “GAAP Expenditures Not Budgeted”. Some transactions considered expenditures for budgetary purposes, such as loan disbursements and capital purchases in proprietary fund types, are not expenditures on a GAAP basis. These expenditures are shown as "Budgeted Non-GAAP Expenditures."

Some transactions considered revenues for budgetary purposes, such as intrafund sales, are not considered GAAP revenues. Some events, such as the recognition of unrealized gains/losses on investments, affect revenues on a GAAP basis but not on the budgetary basis. Federal Medicaid revenues related to deferred Medicaid expenditures result in revenues on the GAAP statements but not on the budgetary statements. These events and transactions are shown in the reconciliation as "Unrealized Gains/Losses" and/or "GAAP Revenue Adjustments".

The inclusion of these revenues and expenditures and the change in nonbudgeted funds along with the balances from the budget-to-actual statements is necessary to reconcile to the GAAP fund balance.

E. OUTSTANDING ENCUMBRANCES

The State uses encumbrance accounting as an extension of formal budget implementation in most funds except certain fiduciary funds, and certain Higher Education Institutions Funds. Under this procedure, purchase orders and contracts for expenditures of money are recorded to reserve an equivalent amount of the related appropriation. Encumbrances do not constitute expenditures or liabilities. They lapse at year-end unless specifically brought forward to the subsequent year.

NOTE RSI-2 – SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS

As required by GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, the following is the State's Schedule of Funding Progress for its other post-employment benefit plans.

Under the standard, the State must disclose the funding progress of the other postemployment benefit plans for the most recent and two preceding actuarial valuations.

See Note 19 on page 108 for additional information regarding the plans listed in the schedule.

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll[1] (c)	UAAL as a Percentage of Covered Payroll[1] ((b-a)/c)
University of Colorado:							
2011-12	7/1/2010	-	$ 343,144,000	$ 343,144,000	0.0%	$ 855,022,632	40.1%
2010-11	7/1/2010	-	$ 343,144,000	$ 343,144,000	0.0%	$ 1,023,525,000	33.5%
2009-10	7/1/2008	-	$ 196,714,735	$ 196,714,735	0.0%	$ 944,167,317	20.8%
2008-09	7/1/2008	-	$ 196,714,735	$ 196,714,735	0.0%	$ 898,898,961	21.9%
2007-08	7/1/2007		$ 195,972,332	$ 195,972,332	0.0%	$ 831,242,265	23.6%
Colorado State University:							
RMPR							
2011-12	1/1/2011	-	$ 28,917,402	$ 28,917,405	0.0%	$ 246,619,145	11.7%
2010-11	1/1/2011	-	$ 28,917,402	$ 28,917,402	0.0%	$ 248,227,800	11.6%
2009-10	1/1/2009	-	$ 25,187,719	$ 25,187,719	0.0%	$ 235,974,968	10.7%
2008-09	1/1/2009	-	$ 25,187,719	$ 25,187,719	0.0%	$ 238,826,606	10.5%
2007-08	1/1/2007	-	$ 22,079,791	$ 22,079,791	0.0%	$ 199,793,625	11.1%
RMPS							
2011-12	1/1/2011	-	$ 54,685,666	$ 54,695,666	0.0%	N/A	N/A
2010-11	1/1/2011	-	$ 53,177,425	$ 53,177,425	0.0%	N/A	N/A
2009-10	1/1/2009	-	$ 55,863,780	$ 55,863,780	0.0%	N/A	N/A
2008-09	1/1/2009	-	$ 54,271,314	$ 54,271,314	0.0%	N/A	N/A
2007-08	1/1/2008	-	$ 54,012,423	$ 54,012,423	0.0%	N/A	N/A
URX							
2011-12	1/1/2011	-	$ 2,751,623	$ 2,751,623	0.0%	N/A	N/A
2010-11	1/1/2011	-	$ 2,832,107	$ 2,832,107	0.0%	N/A	N/A
2009-10	1/1/2011	-	$ 2,822,691	$ 2,822,691	0.0%	N/A	N/A
2008-09	1/1/2009	-	$ 2,899,120	$ 2,899,120	0.0%	N/A	N/A
2007-08	1/1/2008	-	$ 4,267,306	$ 4,267,306	0.0%	N/A	N/A
LTD							
2011-12	1/1/2011	-	$ 13,058,876	$ 13,058,876	0.0%	N/A	N/A
2010-11	1/1/2011	-	$ 13,017,464	$ 13,017,464	0.0%	N/A	N/A
2009-10	1/1/2011	-	$ 12,300,594	$ 12,300,594	0.0%	N/A	N/A
2008-09	1/1/2009	-	$ 12,218,851	$ 12,218,851	0.0%	N/A	N/A
2007-08	1/1/2008	-	$ 10,209,899	$ 10,209,899	0.0%	N/A	N/A

[1] –The CSU-RMPS, CSU-URX, and CSU-LTD plans' benefits are not based on salaries or covered payroll.

SUPPLEMENTARY INFORMATION

GENERAL FUND COMPONENTS

GENERAL PURPOSE REVENUE	This fund is the general operating fund for State operations and is used unless another fund has been established for a particular activity. The fund consists of general purpose revenues from various tax collections the largest being income and sales taxes.
SPECIAL PURPOSE REVENUE	The State Public School fund is a statutory fund that distributes substantially all of its resources to school districts each year, most of the funds' resources are transfers into the fund from the General Purpose Revenue Fund. The Risk Management fund accounts for the State's liability, property, and worker's compensation insurance activities; its revenues are primarily from charges to State agencies. The Other Special Purpose Fund comprises all other funds without sufficient original source revenues to qualify as Special Revenue Funds. Included in this category is the Building Excellent Schools Tomorrow (BEST) program that provides grants and funds for public school construction, Lottery proceeds held by the Division of Parks and Wildlife for parks and outdoor recreation projects, the Charter School Institute, as well as over thirty smaller funds.

BALANCE SHEET
GENERAL FUND COMPONENTS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	GENERAL PURPOSE REVENUE	SPECIAL PURPOSE FUNDS: STATE PUBLIC SCHOOL	SPECIAL PURPOSE FUNDS: RISK MANAGEMENT	SPECIAL PURPOSE FUNDS: OTHER SPECIAL PURPOSE	TOTAL
ASSETS:					
Cash and Pooled Cash	$ 557,621	$ 1,261	$ 11,174	$ 26,355	$ 596,411
Taxes Receivable, net	1,195,898	-	-	-	1,195,898
Other Receivables, net	56,673	-	369	349	57,391
Due From Other Governments	291,912	5,087	-	28	297,027
Due From Other Funds	38,171	-	-	25,955	64,126
Due From Component Units	137	-	-	-	137
Inventories	2,525	-	-	4,417	6,942
Prepaids, Advances, and Deferred Charges	24,175	-	-	-	24,175
Restricted Cash and Pooled Cash	8,071	82,834	-	151,638	242,543
Restricted Receivables	-	-	-	216	216
Investments	6,864	-	-	283,339	290,203
Other Long-Term Assets	8,880	-	-	-	8,880
TOTAL ASSETS	$ 2,190,927	$ 89,182	$ 11,543	$ 492,297	$ 2,783,949
LIABILITIES:					
Tax Refunds Payable	$ 656,124	$ -	$ -	$ -	$ 656,124
Accounts Payable and Accrued Liabilities	405,172	34	1,619	24,398	431,223
TABOR Refund Liability (Note 8B)	706	-	-	-	706
Due To Other Governments	62,020	-	-	19,193	81,213
Due To Other Funds	98,043	-	570	524	99,137
Deferred Revenue	278,335	2,404	-	-	280,739
Compensated Absences Payable	112	-	-	-	112
Claims and Judgments Payable	317	-	-	-	317
Other Current Liabilities	8,943	-	-	-	8,943
Deposits Held In Custody For Others	9	-	-	-	9
TOTAL LIABILITIES	1,509,781	2,438	2,189	44,115	1,558,523
FUND BALANCES:					
Nonspendable:					
Inventories	2,525	-	-	4,417	6,942
Prepaids	24,175	-	-	-	24,175
Restricted	4,134	85,517	-	413,798	503,449
Committed	290,871	1,227	9,354	29,967	331,419
Assigned	20	-	-	-	20
Unassigned	359,421	-	-	-	359,421
TOTAL FUND BALANCES	681,146	86,744	9,354	448,182	1,225,426
TOTAL LIABILITIES AND FUND BALANCES	$ 2,190,927	$ 89,182	$ 11,543	$ 492,297	$ 2,783,949

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND COMPONENTS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	GENERAL PURPOSE REVENUE	SPECIAL PURPOSE FUNDS: STATE PUBLIC SCHOOLS	SPECIAL PURPOSE FUNDS: RISK MANAGEMENT	SPECIAL PURPOSE FUNDS: OTHER SPECIAL PURPOSE	TOTAL
REVENUES:					
Taxes:					
Individual and Fiduciary Income	$ 4,633,309	$ -	$ -	$ 2,848	$ 4,636,157
Corporate Income	457,288	-	-	4,797	462,085
Sales and Use	2,293,837	-	-	3,617	2,297,454
Excise	93,904	-	-	-	93,904
Other Taxes	198,135	-	-	-	198,135
Licenses, Permits, and Fines	19,173	-	-	1,776	20,949
Charges for Goods and Services	29,075	-	46,397	8	75,480
Rents	399	-	-	19	418
Investment Income (Loss)	21,670	5	198	6,704	28,577
Federal Grants and Contracts	5,190,856	-	-	13,412	5,204,268
Other	125,355	5,409	434	7,308	138,506
TOTAL REVENUES	13,063,001	5,414	47,029	40,489	13,155,933
EXPENDITURES:					
Current:					
General Government	222,929	-	49,430	3,232	275,591
Business, Community, and Consumer Affairs	166,941	-	-	8,874	175,815
Education	597,457	217	-	2,985	600,659
Health and Rehabilitation	543,357	-	-	748	544,105
Justice	1,194,324	-	-	-	1,194,324
Natural Resources	39,065	-	-	-	39,065
Social Assistance	5,861,764	-	-	369	5,862,133
Capital Outlay	40,043	-	-	177,315	217,358
Intergovernmental:					
Cities	27,370	-	-	33,728	61,098
Counties	1,079,552	-	-	10,557	1,090,109
School Districts	736,290	2,764,414	-	74,993	3,575,697
Special Districts	31,876	-	-	13,743	45,619
Federal	17	-	-	-	17
Other	40,429	-	-	47	40,476
Debt Service	5,195	-	-	24,029	29,224
TOTAL EXPENDITURES	10,586,609	2,764,631	49,430	350,620	13,751,290
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,476,392	(2,759,217)	(2,401)	(310,131)	(595,357)
OTHER FINANCING SOURCES (USES):					
Transfers-In	1,147,207	2,784,474	403	221,995	4,154,079
Transfers-Out	(2,992,366)	(59,425)	(1,207)	(33,964)	(3,086,962)
Face Amount of Bond/COP Issuance	-	-	-	146,635	146,635
Bond/COP Premium/Discount	-	-	-	12,778	12,778
Capital Lease Proceeds	17,043	-	-	-	17,043
Insurance Recoveries	636	-	-	-	636
TOTAL OTHER FINANCING SOURCES (USES)	(1,827,480)	2,725,049	(804)	347,444	1,244,209
NET CHANGE IN FUND BALANCES	648,912	(34,168)	(3,205)	37,313	648,852
FUND BALANCE, FISCAL YEAR BEGINNING	32,435	120,912	13,264	436,236	602,847
Prior Period Adjustment (See Note 29)	(201)	-	(705)	(25,367)	(26,273)
FUND BALANCE, FISCAL YEAR END	$ 681,146	$ 86,744	$ 9,354	$ 448,182	$ 1,225,426

CAPITAL PROJECTS FUND COMPONENTS

REGULAR CAPITAL PROJECTS	This fund accounts for projects that are either fully or partially funded with general-purpose revenue that is transferred from the General Purpose Revenue Fund. It also includes cash-funded or mixed funded projects.
SPECIAL CAPITAL PROJECTS	This fund accounts for certain projects that are not funded with any general-purpose revenue. This includes projects funded with the proceeds of certificates of participation such as the Colorado History Center and the Ralph L. Carr Justice Complex, federal projects in the Department of Military Affairs, Lottery-funded projects in the Department of Natural Resources, and several smaller projects.

BALANCE SHEET
CAPITAL PROJECTS FUND COMPONENTS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	REGULAR CAPITAL PROJECTS	SPECIAL CAPITAL PROJECTS	TOTAL
ASSETS:			
Cash and Pooled Cash	$ 30,071	$ 9,478	$ 39,549
Other Receivables, net	1,948	-	1,948
Due From Other Governments	2,543	206	2,749
Due From Other Funds	7,465	-	7,465
Restricted Cash and Pooled Cash	1,595	2,220	3,815
Restricted Investments	-	32,407	32,407
Restricted Receivables	-	124	124
Other Long-Term Assets	92	-	92
TOTAL ASSETS	$ 43,714	$ 44,435	$ 88,149
LIABILITIES:			
Accounts Payable and Accrued Liabilities	$ 16,656	$ 18,343	$ 34,999
Due To Other Funds	4,169	-	4,169
Deferred Revenue	-	289	289
TOTAL LIABILITIES	20,825	18,632	39,457
FUND BALANCES:			
Restricted	1,595	22,228	23,823
Committed	21,294	3,575	24,869
TOTAL FUND BALANCES	22,889	25,803	48,692
TOTAL LIABILITIES AND FUND BALANCES	$ 43,714	$ 44,435	$ 88,149

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECT FUND COMPONENTS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	REGULAR CAPITAL PROJECTS	SPECIAL CAPITAL PROJECTS	TOTAL
REVENUES:			
Licenses, Permits, and Fines	5	-	5
Charges for Goods and Services	-	405	405
Investment Income (Loss)	1,359	1,131	2,490
Federal Grants and Contracts	15,564	8,066	23,630
Other	610	4,315	4,925
TOTAL REVENUES	17,538	13,917	31,455
EXPENDITURES:			
Current:			
General Government	11,158	867	12,025
Business, Community, and Consumer Affairs	17	-	17
Education	6,166	1,687	7,853
Health and Rehabilitation	328	-	328
Justice	2,569	180	2,749
Social Assistance	1,413	-	1,413
Capital Outlay	31,642	156,774	188,416
Intergovernmental:			
Other	268	-	268
TOTAL EXPENDITURES	53,561	159,508	213,069
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(36,023)	(145,591)	(181,614)
OTHER FINANCING SOURCES (USES):			
Transfers-In	68,465	5,056	73,521
Transfers-Out	(38,383)	(25,031)	(63,414)
Insurance Recoveries	867	-	867
TOTAL OTHER FINANCING SOURCES (USES)	30,949	(19,975)	10,974
NET CHANGE IN FUND BALANCES	(5,074)	(165,566)	(170,640)
FUND BALANCE, FISCAL YEAR BEGINNING	27,963	191,369	219,332
FUND BALANCE, FISCAL YEAR END	$ 22,889	$ 25,803	$ 48,692

OTHER GOVERNMENTAL FUNDS

The following statements present the combining balance sheet for Other Governmental Funds comprising Special Revenue, Debt Service, and Permanent funds.

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	SPECIAL REVENUE	DEBT SERVICE	PERMANENT	TOTAL
ASSETS:				
Cash and Pooled Cash	$ 758,571	$ -	$ -	$ 758,571
Taxes Receivable, net	37,849	-	-	37,849
Other Receivables, net	64,191	-	7,117	71,308
Due From Other Governments	17,048	340	77	17,465
Due From Other Funds	9,282	-	8,856	18,138
Inventories	14	-	-	14
Prepaids, Advances, and Deferred Charges	7,593	-	5	7,598
Restricted Cash and Pooled Cash	27,786	218	203,881	231,885
Restricted Investments	68,923	-	489,753	558,676
Investments	107,302	20,895	-	128,197
Other Long-Term Assets	8,273	-	10,984	19,257
Depreciable Capital Assets and Infrastructure, net	-	-	13,653	13,653
Land and Nondepreciable Infrastructure	81	-	38,633	38,714
TOTAL ASSETS	$ 1,106,913	$ 21,453	$ 772,959	$ 1,901,325
LIABILITIES:				
Tax Refunds Payable	$ 136	$ -	$ -	$ 136
Accounts Payable and Accrued Liabilities	53,585	-	740	54,325
Due To Other Governments	22,031	-	6	22,037
Due To Other Funds	40,526	-	12,612	53,138
Deferred Revenue	59,453	-	11,395	70,848
Claims and Judgments Payable	84	-	-	84
Other Current Liabilities	4,302	-	-	4,302
Deposits Held In Custody For Others	7	-	-	7
TOTAL LIABILITIES	180,124	-	24,753	204,877
FUND BALANCES:				
Nonspendable:				
Inventories	14	-	-	14
Permanent Fund Principal	-	-	737,239	737,239
Prepaids	7,593	-	5	7,598
Restricted	237,494	21,453	6,024	264,971
Committed	681,688	-	4,938	686,626
TOTAL FUND BALANCES	926,789	21,453	748,206	1,696,448
TOTAL LIABILITIES AND FUND BALANCES	$ 1,106,913	$ 21,453	$ 772,959	$ 1,901,325

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OTHER GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	SPECIAL REVENUE	DEBT SERVICE	PERMANENT	TOTALS
REVENUES:				
Taxes:				
Sales and Use	$ 39,012	$ -	$ -	$ 39,012
Excise	149,701	-	-	149,701
Other Taxes	139,938	-	-	139,938
Licenses, Permits, and Fines	364,486	-	-	364,486
Charges for Goods and Services	687,994	-	-	687,994
Rents	851	-	145,179	146,030
Investment Income (Loss)	19,708	171	28,573	48,452
Federal Grants and Contracts	204,774	-	360	205,134
Additions to Permanent Funds	-	-	595	595
Unclaimed Property Receipts	42,948	-	-	42,948
Other	27,754	-	82	27,836
TOTAL REVENUES	1,677,166	171	174,789	1,852,126
EXPENDITURES:				
Current:				
General Government	61,385	-	194	61,579
Business, Community, and Consumer Affairs	182,985	-	-	182,985
Education	20,689	-	-	20,689
Health and Rehabilitation	71,561	-	-	71,561
Justice	37,185	-	-	37,185
Natural Resources	985	-	8,283	9,268
Social Assistance	199,209	-	-	199,209
Transportation	2,259	-	-	2,259
Capital Outlay	3,556	-	-	3,556
Intergovernmental:				
Cities	49,982	-	-	49,982
Counties	63,855	-	8	63,863
School Districts	7,514	-	-	7,514
Special Districts	7,429	-	-	7,429
Federal	1,703	-	-	1,703
Other	34,754	-	-	34,754
Debt Service	199	206,853	-	207,052
TOTAL EXPENDITURES	745,250	206,853	8,485	960,588
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	931,916	(206,682)	166,304	891,538
OTHER FINANCING SOURCES (USES):				
Transfers-In	66,860	218,008	38,468	323,336
Transfers-Out	(971,752)	-	(159,502)	(1,131,254)
Face Amount of Bond/COP Issuance	9,300	-	-	9,300
Capital Lease Proceeds	48	-	-	48
Sale of Capital Assets	9,356	-	4,955	14,311
TOTAL OTHER FINANCING SOURCES (USES)	(886,188)	218,008	(116,079)	(784,259)
NET CHANGE IN FUND BALANCES	45,728	11,326	50,225	107,279
FUND BALANCE, FISCAL YEAR BEGINNING	903,942	10,127	668,410	1,582,479
Prior Period Adjustment (See Note 29)	(22,881)	-	29,571	6,690
FUND BALANCE, FISCAL YEAR END	$ 926,789	$ 21,453	$ 748,206	$ 1,696,448

SPECIAL REVENUE FUNDS

LABOR	This fund accounts for injured workers' medical benefits provided by statutes when the injury is not covered by workers' compensation benefits.
GAMING	This fund accounts for operations of the Colorado Gaming Commission and its oversight of gaming operations in the State. It also accounts for the preservation activities of the Colorado Historical Society related to the revenues it receives from gaming.
TOBACCO IMPACT MITIGATION	This fund accounts for receipts directly from the tobacco litigation settlement, earnings on those funds, and the expenditures of programs funded by the tobacco master settlement agreement. In addition, it accounts for tax revenues received from an additional State tax on cigarettes and tobacco products approved by State voters in the 2004 general election and the expenditure of those tax revenues.
RESOURCE MANAGEMENT	This fund accounts for receipts from licenses, rents, and fees related to managing the water, oil and gas resources of the State. Most of the related programs are managed by the Colorado Department of Natural Resources.
ENVIRONMENT AND HEALTH PROTECTION	This fund accounts for a large number of individual programs managed primarily by the Department of Public Health and Environment. The programs are primarily designed to regulate air, water, and other forms of pollution, control the spread of diseases, and regulate activities that impact the health of the citizens of Colorado.
UNCLAIMED PROPERTY	This fund reports the escheats funds managed by the State Treasurer that are not held in trust for claimants. The receipts of the fund are from bank accounts, investment accounts, and insurance proceeds that are placed with the State when the owners of the assets cannot be located. Per statute, the owner's legal rights to the asset are protected in perpetuity; however, historically not all of the assets are claimed. The assets ultimately expected to be claimed and paid are reported as Net Position Held In Trust in the Unclaimed Property Trust Fund, a nonmajor Fiduciary Fund.
OTHER SPECIAL REVENUE	This fund category represents a collection of 229 individual active funds created in statute that have a wide variety of purposes. Funds in this category also have a broad diversity of revenue types. (See page 228 for a detail listing of these funds that have net position/fund balance in excess of $200,000.)

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	LABOR	GAMING	TOBACCO IMPACT MITIGATION	RESOURCE MANAGEMENT
ASSETS:				
Cash and Pooled Cash	$ 78,232	$ 107,370	$ 32,052	$ 2,245
Taxes Receivable, net	11,139	10,900	11,983	-
Other Receivables, net	935	134	44,419	32
Due From Other Governments	55	-	14,804	-
Due From Other Funds	5,498	-	1,305	-
Inventories	-	-	-	-
Prepaids, Advances, and Deferred Charges	4,151	24	2	-
Restricted Cash and Pooled Cash	3,927	20,756	-	3,103
Restricted Investments	68,923	-	-	-
Investments	17,108	-	-	-
Other Long-Term Assets	-	-	-	-
Land and Nondepreciable Infrastructure	-	-	-	-
TOTAL ASSETS	$ 189,968	$ 139,184	$ 104,565	$ 5,380
LIABILITIES:				
Tax Refunds Payable	$ -	$ -	$ -	$ -
Accounts Payable and Accrued Liabilities	2,625	3,989	21,667	53
Due To Other Governments	2,102	18,171	217	247
Due To Other Funds	9	22,488	4,004	-
Deferred Revenue	-	716	743	-
Claims and Judgments Payable	73	-	-	-
Other Current Liabilities	127	33	-	-
Deposits Held In Custody For Others	-	6	-	-
TOTAL LIABILITIES	4,936	45,403	26,631	300
FUND BALANCES:				
Nonspendable:				
Inventories	-	-	-	-
Prepaids	4,151	24	2	-
Restricted	72,850	57,813	10,209	3,204
Committed	108,031	35,944	67,723	1,876
TOTAL FUND BALANCES	185,032	93,781	77,934	5,080
TOTAL LIABILITIES AND FUND BALANCES	$ 189,968	$ 139,184	$ 104,565	$ 5,380

ENVIRONMENT AND HEALTH PROTECTION	UNCLAIMED PROPERTY	OTHER SPECIAL REVENUE	TOTALS
$ 134,832	$ 46,980	$ 356,860	$ 758,571
-	-	3,827	37,849
7,054	732	10,885	64,191
432	-	1,757	17,048
919	-	1,560	9,282
-	-	14	14
-	67	3,349	7,593
-	-	-	27,786
-	-	-	68,923
-	90,189	5	107,302
-	-	8,273	8,273
-	-	81	81
$ 143,237	$ 137,968	$ 386,611	$ 1,106,913
$ -	$ -	$ 136	$ 136
6,803	104	18,344	53,585
-	-	1,294	22,031
3,793	23	10,209	40,526
3,842	-	54,152	59,453
-	-	11	84
1	-	4,141	4,302
-	-	1	7
14,439	127	88,288	180,124
-	-	14	14
-	67	3,349	7,593
9,794	-	83,624	237,494
119,004	137,774	211,336	681,688
128,798	137,841	298,323	926,789
$ 143,237	$ 137,968	$ 386,611	$ 1,106,913

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OTHER SPECIAL REVENUE FUNDS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	LABOR	GAMING	TOBACCO IMPACT MITIGATION	RESOURCE MANAGEMENT
REVENUES:				
Taxes:				
Sales and Use	$ -	$ -	$ -	$ -
Excise	-	-	147,208	-
Other Taxes	36,603	102,079	-	-
Licenses, Permits, and Fines	442	1,203	90,462	68
Charges for Goods and Services	199	559	620	1,258
Rents	-	641	-	-
Investment Income (Loss)	4,638	1,056	651	66
Federal Grants and Contracts	-	51	120,842	-
Unclaimed Property Receipts	-	-	-	-
Other	526	99	1,429	415
TOTAL REVENUES	42,408	105,688	361,212	1,807
EXPENDITURES:				
Current:				
General Government	1,040	-	158	-
Business, Community, and Consumer Affairs	22,000	29,252	-	101
Education	-	14,979	180	-
Health and Rehabilitation	-	71	16,973	-
Justice	-	-	-	-
Natural Resources	-	-	-	985
Social Assistance	-	-	188,068	-
Transportation	-	-	-	-
Capital Outlay	8	96	-	5
Intergovernmental:				
Cities	-	16,928	1,231	-
Counties	131	15,798	13,611	331
School Districts	-	821	4,248	-
Special Districts	-	2,545	-	-
Federal	-	-	-	-
Other	2,103	977	1,787	250
Debt Service	-	-	-	-
TOTAL EXPENDITURES	25,282	81,467	226,256	1,672
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	17,126	24,221	134,956	135
OTHER FINANCING SOURCES (USES):				
Transfers-In	12,340	914	42,674	335
Transfers-Out	(28,574)	(33,218)	(173,407)	(673)
Face Amount of Bond/COP Issuance	-	-	-	-
Capital Lease Proceeds	-	-	-	-
Sale of Capital Assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(16,234)	(32,304)	(130,733)	(338)
NET CHANGE IN FUND BALANCES	892	(8,083)	4,223	(203)
FUND BALANCE, FISCAL YEAR BEGINNING	184,976	101,864	76,549	24,471
Prior Period Adjustment (See Note 29)	(836)	-	(2,838)	(19,188)
FUND BALANCE, FISCAL YEAR END	$ 185,032	$ 93,781	$ 77,934	$ 5,080

ENVIRONMENT AND HEALTH PROTECTION	UNCLAIMED PROPERTY	OTHER SPECIAL REVENUE	TOTALS
$ -	$ -	$ 39,012	$ 39,012
-	-	2,493	149,701
-	-	1,256	139,938
35,515	-	236,796	364,486
649,890	-	35,468	687,994
-	-	210	851
2,551	7,241	3,505	19,708
3,257	-	80,624	204,774
-	42,948	-	42,948
4,059	2	21,224	27,754
695,272	50,191	420,588	1,677,166
-	37,377	22,810	61,385
1	909	130,722	182,985
-	-	5,530	20,689
48,237	-	6,280	71,561
3	-	37,182	37,185
-	-	-	985
1	-	11,140	199,209
-	-	2,259	2,259
507	99	2,841	3,556
674	-	31,149	49,982
2,037	376	31,571	63,855
256	-	2,189	7,514
236	223	4,425	7,429
65	-	1,638	1,703
2,267	-	27,370	34,754
-	98	101	199
54,284	39,082	317,207	745,250
640,988	11,109	103,381	931,916
2,609	-	7,988	66,860
(639,149)	(2,382)	(94,349)	(971,752)
-	-	9,300	9,300
-	-	48	48
-	-	9,356	9,356
(636,540)	(2,382)	(67,657)	(886,188)
4,448	8,727	35,724	45,728
126,869	129,114	260,099	903,942
(2,519)	-	2,500	(22,881)
$ 128,798	$ 137,841	$ 298,323	$ 926,789

PERMANENT FUNDS

STATE LANDS	This fund consists of the assets, liabilities, and operations related to lands granted to the State by the federal government for educational purposes. This fund also includes unclaimed assets from estates or trusts with unknown beneficiaries. Per statute, these assets become property of the State after 21 years.
OTHER PERMANENT TRUST	This fund category represents several minor permanent funds including Wildlife for Future Generations Fund and the Veterans Monument Preservation Fund.

COMBINING BALANCE SHEET
PERMANENT FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	STATE LANDS	OTHER	TOTALS
ASSETS:			
Other Receivables, net	$ 7,117	$ -	$ 7,117
Due From Other Governments	-	77	77
Due From Other Funds	8,856	-	8,856
Prepaids, Advances, and Deferred Charges	5	-	5
Restricted Cash and Pooled Cash	195,580	8,301	203,881
Restricted Investments	489,753	-	489,753
Other Long-Term Assets	10,984	-	10,984
Capital Assets Held as Investments	52,286	-	52,286
TOTAL ASSETS	$ 764,581	$ 8,378	$ 772,959
LIABILITIES:			
Accounts Payable and Accrued Liabilities	$ 674	$ 66	$ 740
Due To Other Governments	6	-	6
Due To Other Funds	12,612	-	12,612
Deferred Revenue	11,395	-	11,395
TOTAL LIABILITIES	24,687	66	24,753
FUND BALANCES:			
Nonspendable:			
Permanent Fund Principal	730,309	6,930	737,239
Prepaids	5	-	5
Restricted	6,022	2	6,024
Committed	3,558	1,380	4,938
TOTAL FUND BALANCES	739,894	8,312	748,206
TOTAL LIABILITIES AND FUND BALANCES	$ 764,581	$ 8,378	$ 772,959

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES PERMANENT FUNDS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	STATE LANDS	OTHER	TOTALS
REVENUES:			
Rents	$ 145,179	$ -	$ 145,179
Investment Income (Loss)	28,472	101	28,573
Federal Grants and Contracts	-	360	360
Additions to Permanent Funds	595	-	595
Other	77	5	82
TOTAL REVENUES	174,323	466	174,789
EXPENDITURES:			
Current:			
General Government	192	2	194
Natural Resources	7,765	518	8,283
Intergovernmental:			
Counties	8	-	8
TOTAL EXPENDITURES	7,965	520	8,485
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	166,358	(54)	166,304
OTHER FINANCING SOURCES (USES):			
Transfers-In	38,468	-	38,468
Transfers-Out	(159,492)	(10)	(159,502)
Sale of Capital Assets	4,955	-	4,955
TOTAL OTHER FINANCING SOURCES (USES)	(116,069)	(10)	(116,079)
NET CHANGE IN FUND BALANCES	50,289	(64)	50,225
FUND BALANCE, FISCAL YEAR BEGINNING	660,034	8,376	668,410
Prior Period Adjustment (See Note 29)	29,571	-	29,571
FUND BALANCE, FISCAL YEAR END	$ 739,894	$ 8,312	$ 748,206

OTHER ENTERPRISE FUNDS

These funds account for operations of State agencies that provide a majority of their services to the public on a user charge basis; most of them have been designated by statute as enterprises. The major activities in these funds are:

COLLEGEINVEST	CollegeInvest's Prepaid Tuition Fund, which was established in 1997, provides an opportunity for saving for future college expenses at private and public colleges, universities, and vocational schools throughout the United States.
PARKS AND WILDLIFE	Expenses of this fund are to preserve the State's parks, wildlife and promote outdoor recreational activities, while revenues are from hunting and fishing license fees as well as various fines.
COLLEGE ASSIST	This fund records the activities of College Assist, which guarantees Colorado and certain nationwide loans made by private lending institutions in compliance with operating agreements with the U.S. Department of Education to students attending postsecondary schools. It also includes loan programs for Colorado residents that are not reinsured by the federal government.
STATE FAIR AUTHORITY	The State Fair Authority operates the Colorado State Fair, and other events, at the State fairgrounds in Pueblo.
CORRECTIONAL INDUSTRIES	This activity reports the production and sale of manufactured goods and farm products that are produced by convicted criminals who are incarcerated in the State prison system.
STATE NURSING HOMES	This activity is for nursing home and retirement care provided to the elderly at the State facilities at Fitzsimons, Homelake, Walsenburg, Florence, and Rifle.
PRISON CANTEENS	This activity accounts for the various canteen operations in the State's prison system.
PETROLEUM STORAGE TANK	This activity accounts for grants, registration fees, environmental response surcharges, and penalties associated with the regulation and abatement of fire and safety issues related to above and underground petroleum storage tanks.
TRANSPORTATION ENTERPRISE	This fund consists of the Bridge Enterprise and the High Performance Transportation Enterprise in the Department of Transportation. The bridge and highway construction activity is financed through bond issuances and user fees. Before Fiscal Year 2010-11 these enterprises were reported as Other Enterprises.
OTHER ENTERPRISE ACTIVITIES	The other enterprise activities of the State include the Business Enterprise Program, which is staffed by the visually impaired and manages food vending operations in State buildings; the Enterprise Services Fund of the Colorado Historical Society, which sells goods at State museums; and various smaller enterprise operations.

COMBINING STATEMENT OF NET POSITION
OTHER ENTERPRISE FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	COLLEGEINVEST	PARKS AND WILDLIFE	COLLEGE ASSIST	STATE FAIR AUTHORITY
ASSETS:				
Current Assets:				
Cash and Pooled Cash	$ 64,266	$ 55,199	$ 37,125	$ 481
Investments	1,527	-	-	-
Student and Other Receivables, net	448	8,377	136	44
Due From Other Governments	-	797	1,633	-
Due From Other Funds	17	3,404	-	90
Inventories	-	1,168	-	19
Prepaids, Advances, and Deferred Charges	90	5,368	262	105
Total Current Assets	66,348	74,313	39,156	739
Noncurrent Assets:				
Restricted Cash and Pooled Cash	2,534	45,425	11,023	-
Restricted Receivables	1,674	4,867	74,434	-
Investments	40,037	-	-	-
Other Long-Term Assets	295	-	-	-
Depreciable Capital Assets and Infrastructure, net	16	160,526	-	13,175
Land and Nondepreciable Infrastructure	-	336,354	-	594
Total Noncurrent Assets	44,556	547,172	85,457	13,769
TOTAL ASSETS	110,904	621,485	124,613	14,508
LIABILITIES:				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	118	14,438	5,665	378
Due To Other Governments	-	-	53,051	-
Due To Other Funds	4,546	594	-	-
Deferred Revenue	-	34,450	-	609
Compensated Absences Payable	-	263	-	13
Leases Payable	-	-	-	57
Notes, Bonds, and COPs Payable	-	-	-	-
Other Current Liabilities	4,997	24	5,129	6
Total Current Liabilities	9,661	49,769	63,845	1,063
Noncurrent Liabilities:				
Due to Other Funds		1,077	-	-
Accrued Compensated Absences	115	6,497	128	126
Capital Lease Payable	-	-	-	1,361
Notes, Bonds, and COPs Payable	-	-	-	-
Other Long-Term Liabilities	23,256	-	-	-
Total Noncurrent Liabilities	23,371	7,574	128	1,487
TOTAL LIABILITIES	33,032	57,343	63,973	2,550
NET POSITION:				
Net investment in Capital Assets:	16	496,880	-	12,351
Restricted for:				
Emergencies	-	10,005	-	-
Other Purposes	-	26,709	27,486	-
Unrestricted	77,856	30,548	33,154	(393)
TOTAL NET POSITION	$ 77,872	$ 564,142	$ 60,640	$ 11,958

CORRECTIONAL INDUSTRIES	STATE NURSING HOMES	PRISON CANTEENS	PETROLEUM STORAGE TANK	TRANSPORTATION ENTERPRISE	OTHER ENTERPRISE ACTIVITIES	TOTALS
$ 6,077	$ 10,275	$ 2,016	$ 6,697	$ 103,225	$ 12,257	$ 297,618
-	563	-	-	-	-	2,090
946	250	261	1,898	9,411	645	22,416
476	4,099	-	11	962	56	8,034
2,697	1,055	-	-	-	-	7,263
12,483	170	588	-	-	209	14,637
-	3	-	-	3	203	6,034
22,679	16,415	2,865	8,606	113,601	13,370	358,092
-	-	-	-	-	-	58,982
-	-	-	-	-	-	80,975
-	-	-	-	284,089	-	324,126
1,746	241	-	-	1,758	138	4,178
3,671	26,497	1,927	289	32,195	11,900	250,196
1,139	12,723	-	-	115,023	3,957	469,790
6,556	39,461	1,927	289	433,065	15,995	1,188,247
29,235	55,876	4,792	8,895	546,666	29,365	1,546,339
4,905	3,358	743	2,838	10,188	1,327	43,958
-	544	-	-	-	-	53,595
5	-	2	-	19	-	5,166
26	87	-	-	-	5,354	40,526
36	174	-	-	-	235	721
-	164	-	-	-	-	221
-	430	-	-	-	365	795
15	-	-	-	-	126	10,297
4,987	4,757	745	2,838	10,207	7,407	155,279
-	-	-	-	1,000	-	2,077
1,127	1,631	208	451	13	351	10,647
-	4,062	-	-	-	-	5,423
-	2,419	-	-	300,000	6,097	308,516
-	-	-	-	-	-	23,256
1,127	8,112	208	451	301,013	6,448	349,919
6,114	12,869	953	3,289	311,220	13,855	505,198
4,810	32,119	1,927	289	83,838	9,395	641,625
-	-	-	-	-	-	10,005
-	-	-	-	-	-	54,195
18,311	10,888	1,912	5,317	151,608	6,115	335,316
$ 23,121	$ 43,007	$ 3,839	$ 5,606	$ 235,446	$ 15,510	$ 1,041,141

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION OTHER ENTERPRISE FUNDS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	COLLEGEINVEST	PARKS AND WILDLIFE	COLLEGE ASSIST	STATE FAIR AUTHORITY
OPERATING REVENUES:				
License and Permits	$ -	$ 95,639	$ -	$ -
Tuition and Fees	-	2	-	-
Sales of Goods and Services	-	4,235	-	6,423
Investment Income (Loss)	3,492	-	5,133	-
Rental Income	-	-	-	803
Federal Grants and Contracts	-	26,368	397,450	-
Intergovernmental Revenue	-	24,127	-	-
Other	66	1,211	5,431	52
TOTAL OPERATING REVENUES	3,558	151,582	408,014	7,278
OPERATING EXPENSES:				
Salaries and Fringe Benefits	126	83,072	57,572	4,032
Operating and Travel	1,700	61,008	330,428	3,989
Cost of Goods Sold	1,175	324	-	-
Depreciation and Amortization	1	10,590	-	536
Intergovernmental Distributions	-	5,618	-	-
Debt Service	-	-	14,871	-
Prizes and Awards	-	10	-	862
TOTAL OPERATING EXPENSES	3,002	160,622	402,871	9,419
OPERATING INCOME (LOSS)	556	(9,040)	5,143	(2,141)
NONOPERATING REVENUES AND (EXPENSES):				
Taxes	-	-	-	-
Fines and Settlements	-	591	-	-
Investment Income (Loss)	-	1,298	-	944
Rental Income	-	8,819	-	-
Gifts and Donations	-	1,360	-	591
Gain/(Loss) on Sale or Impairment of Capital Assets	-	26	-	-
Insurance Recoveries from Prior Year Impairments	-	(7)	-	-
Debt Service	-	(280)	-	9
Other Expenses	-	-	-	-
Other Revenues	-	3	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	-	11,810	-	1,544
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	556	2,770	5,143	(597)
CONTRIBUTIONS, TRANSFERS, AND OTHER ITEMS:				
Capital Contributions	-	3,298	-	346
Transfers-In	-	19,542	-	375
Transfers-Out	(95)	(10,962)	(126)	(83)
TOTAL CONTRIBUTIONS AND TRANSFERS	(95)	11,878	(126)	638
CHANGE IN NET POSITION	461	14,648	5,017	41
NET POSITION - FISCAL YEAR BEGINNING	77,896	290,438	55,623	11,917
Prior Period Adjustments (See Note 29)	(485)	259,056	-	-
NET POSITION - FISCAL YEAR ENDING	$ 77,872	$ 564,142	$ 60,640	$ 11,958

CORRECTIONAL INDUSTRIES	STATE NURSING HOMES	PRISON CANTEENS	PETROLEUM STORAGE TANK	TRANSPORTATION ENTERPRISE	OTHER ENTERPRISE ACTIVITIES	TOTALS
$ -	$ -	$ -	$ 439	$ -	$ 7,940	$ 104,018
-	-	-	-	-	537	539
48,707	31,062	16,813	4	94,293	4,325	205,862
-	-	-	-	-	-	8,625
-	-	-	-	-	975	1,778
1,503	18,529	-	1,310	26,135	706	472,001
-	843	-	-	-	-	24,970
102	35	29	19	276	56	7,277
50,312	50,469	16,842	1,772	120,704	14,539	825,070
12,147	32,666	3,414	10,805	677	5,204	209,715
9,139	8,062	2,482	26,598	4,218	8,536	456,160
28,235	-	10,473	-	-	133	40,340
419	1,569	111	98	288	909	14,521
-	3,119	-	-	-	-	8,737
-	-	-	-	-	-	14,871
-	-	-	-	-	-	872
49,940	45,416	16,480	37,501	5,183	14,782	745,216
372	5,053	362	(35,729)	115,521	(243)	79,854
-	-	-	27,318	-	-	27,318
-	-	-	6,044	36	7	6,678
14	129	41	125	5,995	112	8,658
383	3	-	-	-	-	9,205
9	2	14	-	-	726	2,702
-	111	-	-	-	18	155
-	-	-	-	-	-	(7)
-	(303)	-	-	(13,932)	(219)	(14,725)
-	(42)	-	-	(67)	(11)	(120)
-	-	-	-	-	-	3
406	(100)	55	33,487	(7,968)	633	39,867
778	4,953	417	(2,242)	107,553	390	119,721
-	26	-	-	-	-	3,670
63	986	-	-	-	-	20,966
(365)	(1,727)	(65)	(1,075)	-	(263)	(14,761)
(302)	(715)	(65)	(1,075)	-	(263)	9,875
476	4,238	352	(3,317)	107,553	127	129,596
22,645	38,769	3,487	8,923	127,893	15,383	652,974
-	-	-	-	-	-	258,571
$ 23,121	$ 43,007	$ 3,839	$ 5,606	$ 235,446	$ 15,510	$ 1,041,141

COMBINING STATEMENT OF CASH FLOWS
OTHER ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	COLLEGEINVEST	PARKS AND WILDLIFE	COLLEGE ASSIST	STATE FAIR AUTHORITY
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from:				
Tuition, Fees, and Student Loans	$ -	$ 2	$ -	$ -
Fees for Service	209	95,743	22	4,377
Sales of Products	-	2,116	587	81
Gifts, Grants, and Contracts	-	27,813	368,267	52
Income from Property	-	8,819	-	803
Other Sources	-	34,982	4,844	2,273
Employees	(137)	(76,161)	(1,857)	(2,407)
Suppliers	(4,199)	(53,528)	(51,710)	(5,582)
Sales Commissions and Lottery Prizes	-	(4,260)	-	-
Others for Student Loans and Loan Losses	-	-	(343,260)	-
Other Governments	-	(5,618)	-	-
Other	(1,524)	(11,117)	-	(973)
NET CASH PROVIDED BY OPERATING ACTIVITIES	(5,651)	18,791	(23,107)	(1,376)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers-In	-	19,542	-	375
Transfers-Out	(95)	(10,962)	(126)	(83)
Receipt of Deposits Held in Custody	-	13	-	-
Release of Deposits Held in Custody	-	-	-	-
Gifts and Grants for Other Than Capital Purposes	-	1,360	-	-
NonCapital Debt Service Payments	-	-	-	-
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES	(95)	9,953	(126)	292
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of Capital Assets	(6)	(22,141)	(14)	(1,008)
Proceeds from Sale of Capital Assets	-	-	-	-
Capital Debt Proceeds	-	-	-	-
Capital Debt Service Payments	-	(3)	-	-
Capital Lease Payments	-	-	-	(373)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(6)	(22,144)	(14)	(1,381)

(Continued)

CORRECTIONAL INDUSTRIES	STATE NURSING HOMES	PRISON CANTEENS	PETROLEUM STORAGE TANK	TRANSPORTATION ENTERPRISE	OTHER ENTERPRISE ACTIVITIES	TOTALS
$ -	$ 288	$ -	$ -	$ -	$ 537	$ 827
12,182	31,059	-	2,050	91,203	3,694	240,539
36,779	47	16,849	-	-	671	57,130
1,503	18,245	-	1,366	27,730	693	445,669
383	3	-	-	-	975	10,983
102	13	29	33,791	36	12,569	88,639
(10,378)	(32,332)	(3,400)	(3,262)	(4,902)	(4,928)	(139,764)
(39,028)	(8,468)	(12,867)	(34,806)	(11,119)	(8,730)	(230,037)
-	-	-	-	-	(1)	(4,261)
-	-	-	-	-	-	(343,260)
-	(3,154)	-	-	-	-	(8,772)
(62)	(37)	(1)	-	(176)	(169)	(14,059)
1,481	5,664	610	(861)	102,772	5,311	103,634
63	986	-	-	-	-	20,966
(365)	(1,727)	(65)	(1,075)	-	(263)	(14,761)
-	-	-	-	-	122	135
-	(1)	-	-	-	-	(1)
9	2	14	-	-	726	2,111
-	(611)	-	-	-	-	(611)
(293)	(1,351)	(51)	(1,075)	-	585	7,839
(842)	(2,469)	(16)	-	(93,364)	(294)	(120,154)
-	-	-	-	-	17	17
-	4,062	-	-	-	-	4,062
-	-	-	-	(13,932)	(558)	(14,493)
-	(2,299)	-	-	-	-	(2,672)
(842)	(706)	(16)	-	(107,296)	(835)	(133,240)

COMBINING STATEMENT OF CASH FLOWS
OTHER ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2012 (Continued)

(DOLLARS IN THOUSANDS)	COLLEGEINVEST	PARKS AND WILDLIFE	COLLEGE ASSIST	STATE FAIR AUTHORITY
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and Dividends on Investments	2,242	1,414	5,388	950
Proceeds from Sale/Maturity of Investments	5,035	-	-	-
Purchases of Investments	(2,347)	-	-	-
Increase(Decrease) from Unrealized Gain(Loss) on Investments	(113)	(116)	(254)	(7)
NET CASH FROM INVESTING ACTIVITIES	4,817	1,298	5,134	943
NET INCREASE (DECREASE) IN CASH AND POOLED CASH	(935)	7,898	(18,113)	(1,522)
CASH AND POOLED CASH , FISCAL YEAR BEGINNING	68,220	49,427	66,261	2,003
Prior Period Adjustment (See Note 29)	(485)	43,299	-	-
CASH AND POOLED CASH, FISCAL YEAR END	$ 66,800	$ 100,624	$ 48,148	$ 481
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ 556	$ (9,040)	$ 5,143	$ (2,141)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	1	10,590	-	536
Investment/Rental Income and Other Revenue in Operating Income	(3,492)	-	(5,133)	-
Rents, Fines, Donations, and Grants and Contracts in NonOperating	-	9,155	-	591
(Gain)/Loss on Disposal of Capital and Other Assets	-	2,247	-	-
Compensated Absences	(14)	42	(12)	2
Interest and Other Expense in Operating Income	-	-	14	-
Net Changes in Assets and Liabilities Related to Operating Activities:				
(Increase) Decrease in Operating Receivables	(32)	5,629	(54,112)	(67)
(Increase) Decrease in Inventories	-	1,406	-	5
(Increase) Decrease in Other Operating Assets	157	(4,841)	86	61
Increase (Decrease) in Accounts Payable	(529)	814	30,233	(150)
Increase (Decrease) in Other Operating Liabilities	(2,298)	2,789	674	(213)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ (5,651)	$ 18,791	$ (23,107)	$ (1,376)
SUPPLEMENTARY INFORMATION - NONCASH TRANSACTIONS:				
Capital Assets Funded by the Capital Projects Fund	-	-	-	346
Capital Assets Acquired by Grants or Donations and Payable Increases	-	3,298	-	-
Realized/Unrealized Gain/Loss on Investments and Interest Receivable Accruals	1,267	-	-	-
Loss on Disposal of Capital and Other Assets	3,756	2,681	-	-
Assumption of Capital Lease Obligation or Mortgage	-	-	-	-

CORRECTIONAL INDUSTRIES	STATE NURSING HOMES	PRISON CANTEENS	PETROLEUM STORAGE TANK	TRANSPORTATION ENTERPRISE	OTHER ENTERPRISE ACTIVITIES	TOTALS
31	53	42	166	5,416	55	15,757
-	58	-	-	57,109	-	62,202
-	-	-	-	-	-	(2,347)
(17)	17	(2)	(41)	749	57	273
14	128	40	125	63,274	112	75,885
360	3,735	583	(1,811)	58,750	5,173	54,118
5,717	6,540	1,433	8,508	44,475	7,084	259,668
-		-				42,814
$ 6,077	$ 10,275	$ 2,016	$ 6,697	$ 103,225	$ 12,257	$ 356,600
$ 372	$ 5,053	$ 362	$ (35,729)	$ 115,521	$ (243)	$ 79,854
419	1,569	111	98	288	909	14,521
-	-	-	-	-	-	(8,625)
383	-	-	33,362	30	19	43,540
-	-	-	-	-	13	2,260
111	(49)	8	119	(6)	49	250
-	-	-	-	(13,991)	60	(13,917)
227	390	34	2,082	(1,770)	48	(47,571)
(931)	30	(100)	-	-	(27)	383
88	2	-	-	(3)	(32)	(4,482)
775	(662)	195	(783)	1,703	(40)	31,556
37	(669)	-	(10)	1,000	4,555	5,865
$ 1,481	$ 5,664	$ 610	$ (861)	$ 102,772	$ 5,311	$ 103,634
-	26	-	-	-	-	372
-	-	-	-	-	-	3,298
-	58	-	-	-	-	1,325
-	57	-	-	-	13	6,507
-	4,062	-	-	-	-	4,062

INTERNAL SERVICE FUNDS

These funds account for operations of State agencies that provide a majority of their services to other State agencies on a user charge basis. The major activities in these funds are:

CENTRAL SERVICES	This fund accounts for the sales of goods and services to other State agencies. The sales items include mail services, printing, quick copy, graphic design, microfilming, fleet, and motor pool.
INFORMATION TECHNOLOGY	This fund accounts for computer and telecommunications services sold to other State agencies.
CAPITOL COMPLEX	This fund accounts for the cost and income related to maintaining State office space in the complex surrounding the State Capitol. Only certain capitol complex capital assets are reported in this fund, and other capitol complex capital assets are reported on the government-wide financial statements.
HIGHWAYS	This fund is used to account for the operations of the Department of Transportation print shop.
PUBLIC SAFETY	This fund accounts for aircraft rental to State agencies by the Department of Public Safety.
OFFICE OF ADMINISTRATIVE COURTS	This fund accounts for the operations of the Office of Administrative Courts in the Department of Personnel & Administration.
OTHER INTERNAL SERVICE ACTIVITIES	This fund primarily accounts for the activities of the Central Collections Unit within the Department of Personnel & Administration. The unit collects receivables due to State agencies on a straight commission basis.

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)

	CENTRAL SERVICES	INFORMATION TECHNOLOGY	CAPITOL COMPLEX
ASSETS:			
Current Assets:			
Cash and Pooled Cash	$ 5,587	$ 14,435	$ 3,359
Other Receivables, net	341	1	61
Due From Other Governments	346	245	-
Due From Other Funds	18	1,531	-
Inventories	832	7	279
Prepaids, Advances, and Deferred Charges	27	1,093	-
Total Current Assets	7,151	17,312	3,699
Noncurrent Assets:			
Other Long-Term Assets	6	-	-
Depreciable Capital Assets and Infrastructure, net	48,170	2,035	16,605
Land and Nondepreciable Infrastructure	-	-	1,040
Total Noncurrent Assets	48,176	2,035	17,645
TOTAL ASSETS	55,327	19,347	21,344
LIABILITIES:			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	2,615	10,627	793
Due To Other Funds	4	46	-
Deferred Revenue	-	64	4
Compensated Absences Payable	15	43	21
Leases Payable	9,913	-	756
Notes, Bonds, and COPs Payable	2,070	-	-
Other Current Liabilities	203	-	-
Total Current Liabilities	14,820	10,780	1,574
Noncurrent Liabilities:			
Accrued Compensated Absences	505	5,782	237
Capital Lease Payable	34,862	-	17,914
Notes, Bonds, and COPs Payable	2,626	-	-
Total Noncurrent Liabilities	37,993	5,782	18,151
TOTAL LIABILITIES	52,813	16,562	19,725
NET POSITION:			
Net investment in Capital Assets:	(1,301)	2,035	(1,025)
Unrestricted	3,815	750	2,644
TOTAL NET POSITION	$ 2,514	$ 2,785	$ 1,619

HIGHWAYS	PUBLIC SAFETY	ADMINISTRATIVE COURTS	OTHER INTERNAL SERVICE ACTIVITIES	TOTALS
$ 253	$ 506	$ 985	$ 1,060	$ 26,185
6	6	23	7	445
-	-	-	-	591
77	-	-	-	1,626
307	-	-	-	1,425
-	-	-	1	1,121
643	512	1,008	1,068	31,393
-	-	-	-	6
110	1,751	8	6	68,685
-	-	-	-	1,040
110	1,751	8	6	69,731
753	2,263	1,016	1,074	101,124
173	23	303	163	14,697
-	-	-	-	50
-	-	-	10	78
-	-	24	-	103
-	-	-	-	10,669
-	-	-	-	2,070
-	-	-	-	203
173	23	327	173	27,870
-	-	264	31	6,819
-	-	-	-	52,776
-	-	-	-	2,626
-	-	264	31	62,221
173	23	591	204	90,091
110	1,751	8	6	1,584
470	489	417	864	9,449
$ 580	$ 2,240	$ 425	$ 870	$ 11,033

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)

	CENTRAL SERVICES	INFORMATION TECHNOLOGY	CAPITOL COMPLEX
OPERATING REVENUES:			
Sales of Goods and Services	$ 60,147	$ 131,283	$ -
Rental Income	-	-	11,649
Other	377	2	-
TOTAL OPERATING REVENUES	60,524	131,285	11,649
OPERATING EXPENSES:			
Salaries and Fringe Benefits	7,943	88,385	3,038
Operating and Travel	29,398	41,666	5,445
Cost of Goods Sold	7,812	-	-
Depreciation and Amortization	13,641	745	1,298
Intergovernmental Distributions	-	-	3
TOTAL OPERATING EXPENSES	58,794	130,796	9,784
OPERATING INCOME (LOSS)	1,730	489	1,865
NONOPERATING REVENUES AND (EXPENSES):			
Investment Income (Loss)	13	84	-
Federal Grants and Contracts	-	213	37
Gain/(Loss) on Sale or Impairment of Capital Assets	234	35	125
Debt Service	(1,882)	(18)	(783)
Other Expenses	(53)	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,688)	314	(621)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	42	803	1,244
CONTRIBUTIONS, TRANSFERS, AND OTHER ITEMS:			
Capital Contributions	1,017	-	-
Transfers-In	266	1,543	27
Transfers-Out	(1,444)	(1,586)	(1,045)
TOTAL CONTRIBUTIONS AND TRANSFERS	(161)	(43)	(1,018)
CHANGE IN NET POSITION	(119)	760	226
NET POSITION - FISCAL YEAR BEGINNING	2,633	2,025	1,702
Prior Period Adjustments (See Note 29)	-	-	(309)
NET POSITION - FISCAL YEAR ENDING	$ 2,514	$ 2,785	$ 1,619

HIGHWAYS	PUBLIC SAFETY	ADMINISTRATIVE COURTS	OTHER INTERNAL SERVICE ACTIVITIES	TOTALS
$ 1,812	$ 160	$ 4,470	$ 3,214	$ 201,086
-	-	-	-	11,649
-	1	-	-	380
1,812	161	4,470	3,214	213,115
940	205	3,557	1,056	105,124
1,171	318	843	1,327	80,168
-	-	-	-	7,812
16	430	5	3	16,138
-	-	-	-	3
2,127	953	4,405	2,386	209,245
(315)	(792)	65	828	3,870
(7)	-	4	2	96
-	-	-	-	250
-	-	-	-	394
-	-	-	-	(2,683)
-	-	-	-	(53)
(7)	-	4	2	(1,996)
(322)	(792)	69	830	1,874
-	1,150	-	-	2,167
-	427	-	-	2,263
-	(21)	(185)	(614)	(4,895)
-	1,556	(185)	(614)	(465)
(322)	764	(116)	216	1,409
902	1,476	541	654	9,933
-	-	-	-	(309)
$ 580	$ 2,240	$ 425	$ 870	$ 11,033

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)

	CENTRAL SERVICES	INFORMATION TECHNOLOGY	TELECOM-MUNICATIONS
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from:			
Fees for Service	59,890	131,894	-
Sales of Products	14	-	-
Gifts, Grants, and Contracts	-	211	-
Income from Property	-	-	-
Other Sources	330	103	-
Cash Payments to or for:			
Employees	(7,049)	(73,423)	-
Suppliers	(38,163)	(52,417)	-
Sales Commissions and Lottery Prizes	-	-	-
Other Governments	-	-	-
Other	(11)	(13)	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	15,011	6,355	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers-In	266	1,543	-
Transfers-Out	(1,444)	(1,586)	-
Receipt of Deposits Held in Custody	433	-	-
Release of Deposits Held in Custody	(488)	-	-
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES	(1,233)	(43)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of Capital Assets	(1,948)	(443)	-
Proceeds from Sale of Capital Assets	3,155	-	-
Capital Debt Proceeds	-	-	-
Capital Debt Service Payments	(3,827)	(18)	-
Capital Lease Payments	(12,493)	-	-
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES	(15,113)	(461)	-

(Continued)

CAPITOL COMPLEX	HIGHWAYS	PUBLIC SAFETY	ADMINISTRATIVE COURTS	OTHER INTERNAL SERVICE ACTIVITIES	TOTALS
-	764	170	4,450	3,213	200,381
-	968	-	-	-	982
37	-	-	-	-	248
11,673	-	-	-	-	11,673
125	-	1	-	3	562
(2,973)	(820)	(232)	(3,488)	(959)	(88,944)
(5,936)	(1,270)	(321)	(922)	(727)	(99,756)
-	-	-	-	(608)	(608)
(3)	-	-	-	-	(3)
-	-	-	-	(101)	(125)
2,923	(358)	(382)	40	821	24,410
27	-	427	-	-	2,263
(1,045)	-	(21)	(185)	(614)	(4,895)
-	-	-	-	-	433
-	-	-	-	-	(488)
(1,018)	-	406	(185)	(614)	(2,687)
(233)	(27)	(1,080)	-	-	(3,731)
-	-	1,079	-	-	4,234
1,397	-	-	-	-	1,397
(783)	-	-	-	-	(4,628)
(756)	-	-	-	-	(13,249)
(375)	(27)	(1)	-	-	(15,977)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2012 (Continued)

(DOLLARS IN THOUSANDS)

	CENTRAL SERVICES	INFORMATION TECHNOLOGY	TELECOM-MUNICATIONS
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest and Dividends on Investments	13	20	-
Increase(Decrease) from Unrealized Gain(Loss) on Investments	-	63	-
NET CASH FROM INVESTING ACTIVITIES	13	83	-
NET INCREASE (DECREASE) IN CASH AND POOLED CASH	(1,322)	5,934	-
CASH AND POOLED CASH , FISCAL YEAR BEGINNING	6,909	8,501	-
CASH AND POOLED CASH, FISCAL YEAR END	$ 5,587	$ 14,435	$ -
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income (Loss)	$ 1,730	$ 489	$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	13,641	745	-
Rents, Fines, Donations, and Grants and Contracts in NonOperating	-	314	-
(Gain)/Loss on Disposal of Capital and Other Assets	11	-	-
Compensated Absences	(8)	61	-
Interest and Other Expense in Operating Income	36	-	-
Net Changes in Assets and Liabilities Related to Operating Activities:			
(Increase) Decrease in Operating Receivables	(120)	800	-
(Increase) Decrease in Inventories	(188)	30	-
(Increase) Decrease in Other Operating Assets	(8)	873	-
Increase (Decrease) in Accounts Payable	88	3,233	-
Increase (Decrease) in Other Operating Liabilities	(171)	(190)	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 15,011	$ 6,355	$ -
SUPPLEMENTARY INFORMATION - NONCASH TRANSACTIONS:			
Capital Assets Funded by the Capital Projects Fund	1,017	-	-
Loss on Disposal of Capital and Other Assets	11	65	-
Assumption of Capital Lease Obligation or Mortgage	8,811	-	-

CAPITOL COMPLEX	HIGHWAYS	PUBLIC SAFETY	ADMINISTRATIVE COURTS	OTHER INTERNAL SERVICE ACTIVITIES	TOTALS
-	-	-	8	2	43
-	(7)	-	(4)	-	52
-	(7)	-	4	2	95
1,530	(392)	23	(141)	209	5,841
1,829	645	483	1,126	851	20,344
$ 3,359	$ 253	$ 506	$ 985	$ 1,060	$ 26,185
$ 1,865	$ (315)	$ (792)	$ 65	$ 828	$ 3,870
1,298	16	430	5	3	16,138
163	-	-	-	-	477
-	-	-	-	-	11
(33)	-	-	(13)	-	7
125	-	-	-	-	161
24	(79)	6	(19)	(2)	610
(1)	(9)	-	-	-	(168)
-	-	-	-	9	874
(517)	29	(26)	2	(20)	2,789
(1)	-	-	-	3	(359)
$ 2,923	$ (358)	$ (382)	$ 40	$ 821	$ 24,410
-	-	1,150	-	-	2,167
-	-	-	-	-	76
1,397	-	-	-	-	10,208

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the State in its governmental capacity on behalf of local governments, citizens, and other external parties. Pension and Other Employee Benefits Trust Funds are included in this category, but are shown in the Basic Financial Statements. The major components of the remaining fiduciary funds are:

PRIVATE PURPOSE TRUST FUNDS

TREASURER'S	This fund primarily includes moneys managed by the State Treasurer on behalf of qualified charter schools (those charters schools meeting specific statutory requirements) to finance capital construction with bonds guaranteed by the moneys in this fund. Qualified charter schools choosing to participate in this program make annual payments to the fund that may be used by the Treasurer to make debt service payments if any of the qualified schools is unable to do so.
UNCLAIMED PROPERTY	This fund comprises a portion of the escheats funds managed by the State Treasurer. The receipts of the fund are from bank accounts, investment accounts, and insurance proceeds that are placed with the State when the owners of the assets cannot be located. The owner's legal rights to the asset are protected in perpetuity. The fund reports Net Position Held in Trust for the amount ultimately expected to be claimed and paid based on analysis of the history of claims paid versus collections. The remaining unclaimed assets are reported in the Unclaimed Property nonmajor Special Revenue Fund.
COLLEGE SAVINGS PLAN	The College Savings Plan (commonly referred to as the Scholars Choice Fund) authorized in statute is used to record the deposits, withdrawals, and investment returns of participants in the college savings program. The moneys in the fund are neither insured nor guaranteed by the State.
COLLEGE OPPORTUNITY FUND	The College Opportunity Fund (COF) began operations in Fiscal Year 2005-06. It receives stipends appropriated by the Legislature and distributes them to qualified institutions on behalf of students attending public and certain private institutions of higher education in the State. The appropriated amounts are held in trust in the COF until the institutions apply for the stipend on behalf of the students. Any unused stipends remain in the COF and do not revert to the State.

MULTI-STATE LOTTERY WINNERS	The Multistate Lottery Winners Fund was created in Fiscal Year 2007-08 to account for the Colorado Lottery's investments held by the Multi-State Lottery Association (MUSL) for the benefit of Colorado's Powerball annuity prize winners. The winnings are invested by MUSL in bond funds with staggered maturities that correspond with the annual payments required under the terms of the annuity. Under an agreement with MUSL, the Colorado Lottery is responsible for making payments to the Colorado winners.
OTHER	This fund primarily accounts for receipts collected from racetracks and simulcast facilities for distribution to horse breeders and associations who participate in state-regulated parimutuel horse racing.

AGENCY FUNDS

These funds are held in custody for others. Major items include litigation settlement escrow accounts; contractor's performance escrow accounts; sales taxes collected for cities and counties; deposits held to ensure land restoration by mining and oil exploration companies; amounts held for the trustee related to Certificates of Participation or revenue Bonds for Higher Education Institutions, Building Excellent Schools Today (BEST), the Ralph L. Carr Justice Complex, and the Colorado History Center; the Bridge Enterprise program; and assets invested for the Colorado Water Resources and Power Development Authority (a discretely presented component unit).

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	TREASURER'S	UNCLAIMED PROPERTY	COLLEGE SAVINGS PLAN
ASSETS:			
Current Assets:			
Cash and Pooled Cash	$ 3,994	$ 95,664	$ 17,042
Other Receivables, net	14	-	7,372
Due From Other Funds	-	-	4,546
Noncurrent Assets:			
Investments:			
Government Securities	-	-	4,021
Repurchase Agreements	-	-	899
Mutual Funds	-	-	4,261,887
Other Investments	-	-	45,646
TOTAL ASSETS	4,008	95,664	4,341,413
LIABILITIES:			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	-	-	7,404
Due To Other Funds	-	-	17
Deferred Revenue	-	-	2,139
Noncurrent Liabilities:			
Deposits Held In Custody For Others	-	-	2,534
TOTAL LIABILITIES	-	-	12,094
NET POSITION:			
Held in Trust for:			
Individuals, Organizations, and Other Entities	4,008	95,664	4,329,319
TOTAL NET POSITION	$ 4,008	$ 95,664	$ 4,329,319

COLLEGE OPPORTUNITY FUND	MULTISTATE LOTTERY WINNERS	OTHER	TOTALS
$ -	$ -	$ 4,085	$ 120,785
-	-	1,203	8,589
-	-	-	4,546
-	12,675	625	17,321
-	-	-	899
-	-	-	4,261,887
-	-	-	45,646
-	12,675	5,913	4,459,673
-	-	709	8,113
-	-	-	17
-	-	3,941	6,080
-	-	-	2,534
-	-	4,650	16,744
-	12,675	1,263	4,442,929
$ -	$ 12,675	$ 1,263	$ 4,442,929

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	TREASURER'S	UNCLAIMED PROPERTY	COLLEGE SAVINGS PLAN
ADDITIONS:			
Additions By Participants	$ -	$ -	$ 551,687
Investment Income/(Loss)	37	(96)	133,039
Unclaimed Property Receipts	-	32,510	-
Other Additions	671	-	711
TOTAL ADDITIONS	708	32,414	685,437
DEDUCTIONS:			
Distributions to Participants	-	-	-
Payments in Accordance with Trust Agreements	219	29,462	422,908
Transfers-Out	-	-	-
TOTAL DEDUCTIONS	219	29,462	422,908
CHANGE IN NET POSITION	489	2,952	262,529
NET POSITION - FISCAL YEAR BEGINNING	3,519	92,712	4,066,790
NET POSITION - FISCAL YEAR ENDING	$ 4,008	$ 95,664	$ 4,329,319

COLLEGE OPPORTUNITY FUND	MULTISTATE LOTTERY WINNERS	OTHER	TOTALS
$ 262,652	$ -	$ 10,792	$ 825,131
-	2,804	86	135,870
-	-	-	32,510
-	-	1,599	2,981
262,652	2,804	12,477	996,492
262,652	417	-	263,069
-	-	12,439	465,028
-	-	104	104
262,652	417	12,543	728,201
-	2,387	(66)	268,291
-	10,288	1,329	4,174,638
$ -	$ 12,675	$ 1,263	$ 4,442,929

COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2012

DEPARTMENT OF REVENUE AGENCY FUNDS

(DOLLARS IN THOUSANDS)	BALANCE JULY 1	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30
ASSETS:				
Cash and Pooled Cash	$ 95,320	$ 2,318,745	$ 2,310,800	$ 103,265
Taxes Receivable, net	127,811	14,596	22,552	119,855
TOTAL ASSETS	$ 223,131	$ 2,333,341	$ 2,333,352	$ 223,120
LIABILITIES:				
Tax Refunds Payable	$ 4,414	$ 1,049	$ 1,352	$ 4,111
Due To Other Governments	209,922	2,330,086	2,326,535	213,473
Claims and Judgments Payable	129	3,891	3,780	240
Other Long-Term Liabilities	8,666	260	3,630	5,296
TOTAL LIABILITIES	$ 223,131	$ 2,335,286	$ 2,335,297	$ 223,120

OTHER AGENCY FUNDS

(DOLLARS IN THOUSANDS)	BALANCE JULY 1	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30
ASSETS:				
Cash and Pooled Cash	$ 95,941	$ 196,566	$ 179,771	$ 112,736
Taxes Receivable, net	4,669	715	214	5,170
Other Receivables, net	379	2,224	2,219	384
Inventories	6	34	37	3
Other Long-Term Assets	19,168	432	5,864	13,736
TOTAL ASSETS	$ 120,163	$ 199,971	$ 188,105	$ 132,029
LIABILITIES:				
Tax Refunds Payable	$ 79	$ 96	$ 48	$ 127
Accounts Payable and Accrued Liabilities	1,138	20,914	20,993	1,059
Due To Other Governments	7,650	90,378	89,137	8,891
Due To Other Funds	39	18,384	18,386	37
Deferred Revenue	-	198	198	-
Claims and Judgments Payable	387	49	45	391
Other Current Liabilities	107,726	90,463	78,516	119,673
Deposits Held In Custody For Others	2,427	960	1,969	1,418
Other Long-Term Liabilities	717	-	284	433
TOTAL LIABILITIES	$ 120,163	$ 221,442	$ 209,576	$ 132,029

DEPARTMENT OF TREASURY AGENCY FUNDS

(DOLLARS IN THOUSANDS)	BALANCE JULY 1	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30
ASSETS:				
Cash and Pooled Cash	$ 982,410	$ 340,671	$ 590,206	$ 732,875
Due From Other Funds	12,144	9,933	12,144	9,933
TOTAL ASSETS	$ 994,554	$ 350,604	$ 602,350	$ 742,808
LIABILITIES:				
Accounts Payable and Accrued Liabilities	$ 5	$ 145	$ 146	$ 4
Other Current Liabilities	956,524	341,657	592,452	705,729
Deposits Held In Custody For Others	38,025	3,682	4,632	37,075
TOTAL LIABILITIES	$ 994,554	$ 345,484	$ 597,230	$ 742,808

TOTALS - ALL AGENCY FUNDS

(DOLLARS IN THOUSANDS)	BALANCE JULY 1	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30
ASSETS:				
Cash and Pooled Cash	$ 1,173,671	$ 2,855,982	$ 3,080,777	$ 948,876
Taxes Receivable, net	132,480	15,311	22,766	125,025
Other Receivables, net	379	2,224	2,219	384
Due From Other Funds	12,144	9,933	12,144	9,933
Inventories	6	34	37	3
Other Long-Term Assets	19,168	432	5,864	13,736
TOTAL ASSETS	$ 1,337,848	$ 2,883,916	$ 3,123,807	$ 1,097,957
LIABILITIES:				
Tax Refunds Payable	$ 4,493	$ 1,145	$ 1,400	$ 4,238
Accounts Payable and Accrued Liabilities	1,143	21,059	21,139	1,063
Due To Other Governments	217,572	2,420,464	2,415,672	222,364
Due To Other Funds	39	18,384	18,386	37
Deferred Revenue	-	198	198	-
Claims and Judgments Payable	516	3,940	3,825	631
Other Current Liabilities	1,064,250	432,120	670,968	825,402
Deposits Held In Custody For Others	40,452	4,642	6,601	38,493
Other Long-Term Liabilities	9,383	260	3,914	5,729
TOTAL LIABILITIES	$ 1,337,848	$ 2,902,212	$ 3,142,103	$ 1,097,957

COMPONENT UNITS

The following statements present the Other Component Units (Nonmajor) aggregated in the combined component unit statements beginning on page 64. The Component Units Eliminated With The Implementation of GASB No. 61 include the University of Colorado Real Estate Foundation, The Renewable Energy Authority, The Higher Competitive Research Authority, and the Statewide Internet Portal Authority. Descriptions of each of the component units presented can be found in Note 38 on page 145.

COMBINING STATEMENT OF NET POSITION
OTHER COMPONENT UNITS (NONMAJOR)
JUNE 30, 2012

(DOLLARS IN THOUSANDS)	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	COVER COLORADO	VENTURE CAPITAL AUTHORITY	HLC @ METRO	COMPONENT UNITS ELIMINATED WITH THE IMPLEMENTATION OF GASB NO. 61	TOTAL
ASSETS:						
Current Assets:						
Cash and Pooled Cash	$ 2,155	$ 13,683	$ 5,524	$ 11,812	$ -	$ 33,174
Investments	-	81,495	-	-	-	81,495
Contributions Receivable, net	-	-	4,150	-	-	4,150
Other Receivables, net	91	1,729	31	-	-	1,851
Due From Other Governments	-	-	-	364	-	364
Total Current Assets	2,246	96,907	9,705	12,176	-	121,034
Noncurrent Assets:						
Restricted Cash and Pooled Cash	15,364	-	-	-	-	15,364
Investments	-	-	33,246	-	-	33,246
Other Long-Term Assets	1,265	-	8,300	1,611	-	11,176
Depreciable Capital Assets and Infrastructure, net	119,250	5	-	-	-	119,255
Land and Nondepreciable Infrastructure	19,743	-	-	42,882	-	62,625
Total Noncurrent Assets	155,622	5	41,546	44,493	-	241,666
TOTAL ASSETS	157,868	96,912	51,251	56,669	-	362,700
LIABILITIES:						
Current Liabilities:						
Accounts Payable and Accrued Liabilities	146	175	25	5,120	-	5,466
Deferred Revenue	-	6,230	4,150	-	-	10,380
Claims and Judgments Payable	-	23,309	-	-	-	23,309
Notes, Bonds, and COPs Payable	306	-	-	-	-	306
Total Current Liabilities	452	29,714	4,175	5,120	-	39,461
Noncurrent Liabilities:						
Notes, Bonds, and COPs Payable	321	-	-	54,623	-	54,944
Other Long-Term Liabilities	14,774	-	8,300	-	-	23,074
Total Noncurrent Liabilities	15,095	-	8,300	54,623	-	78,018
TOTAL LIABILITIES	15,547	29,714	12,475	59,743	-	117,479
NET POSITION:						
Net investment in Capital Assets:	138,336	5	-	-	-	138,341
Restricted for:						
Emergencies	29	-	-	-	-	29
Other Purposes	1,358	67,193	-	-	-	68,551
Unrestricted	2,598	-	38,776	(3,074)	-	38,300
TOTAL NET POSITION	$ 142,321	$ 67,198	$ 38,776	$ (3,074)	$ -	$ 245,221

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION OTHER COMPONENT UNITS (NONMAJOR) FOR THE YEAR ENDED JUNE 30, 2012

(DOLLARS IN THOUSANDS)	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	COVER COLORADO	VENTURE CAPITAL AUTHORITY	HLC @ METRO	COMPONENT UNITS ELIMINATED WITH THE IMPLEMENTATION OF GASB NO. 61	TOTAL
OPERATING REVENUES:						
Fees	$ -	$ 101,747	$ -	$ -	$ -	$ 101,747
Investment Income (Loss)	-	-	3,254	-	-	3,254
Rental Income	948	-	-	-	-	948
Federal Grants and Contracts	-	2,931	-	-	-	2,931
TOTAL OPERATING REVENUES	948	104,678	3,254	-	-	108,880
OPERATING EXPENSES:						
Operating and Travel	96	129,573	49	262	-	129,980
Depreciation and Amortization	4,040	10	-	-	-	4,050
TOTAL OPERATING EXPENSES	4,136	129,583	49	262	-	134,030
OPERATING INCOME (LOSS)	(3,188)	(24,905)	3,205	(262)	-	(25,150)
NONOPERATING REVENUES AND (EXPENSES):						
Investment Income (Loss)	4	674	127	(137)	-	668
Gifts and Donations	-	5,000	4,150	-	-	9,150
Other Expenses	-	-	-	(2,913)	-	(2,913)
Other Revenues	603	34,694	-	1,065	-	36,362
TOTAL NONOPERATING REVENUES (EXPENSES)	607	40,368	4,277	(1,985)	-	43,267
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,581)	15,463	7,482	(2,247)	-	18,117
CHANGE IN NET POSITION	(2,581)	15,463	7,482	(2,247)	-	18,117
NET POSITION - FISCAL YEAR BEGINNING	144,902	51,735	31,294	(827)	20,121	247,225
Accounting Changes (See Note 29)	-	-	-	-	(20,121)	(20,121)
NET POSITION - FISCAL YEAR ENDING	$ 142,321	$ 67,198	$ 38,776	$ (3,074)	$ -	$ 245,221

CAPITAL ASSETS

The following schedule presents the capital assets, net of accumulated depreciation, used in governmental activities by function and by department. The schedule includes the capital assets of the Internal Service Funds because those funds primarily sell to governmental activities. This treatment matches the presentation of the capital assets on the government-wide *Statement of Net Position.* Except for the Internal Service Fund capital assets, the assets on this schedule are generally not reported on the fund-level financial statements.

SCHEDULE OF CAPITAL ASSETS USED IN GOVERNMENTAL ACTIVITIES INCLUDING INTERNAL SERVICE FUNDS BY FUNCTION AND DEPARTMENT JUNE 30, 2012

(DOLLARS IN THOUSANDS)	LAND	LAND AND LEASEHOLD IMPROVEMENTS	BUILDINGS	LIBRARY BOOKS AND COLLECTIONS
GENERAL GOVERNMENT				
Governor's Office	$ -	$ 29	$ -	$ -
Legislature	-	-	-	-
Military Affairs	3,556	5,679	56,579	-
Personnel & Administration	5,739	2,387	70,628	-
Revenue	-	1,425	1,137	-
Subtotal	9,295	9,520	128,344	-
BUSINESS, COMMUNITY & CONSUMER AFFAIRS				
Agriculture	102	-	1,822	-
[1]GOV, CEO, OEDIT	-	-	-	51
Labor and Employment	543	239	6,695	-
Local Affairs	-	81	1,209	-
Regulatory Agencies	-	-	-	-
Revenue	536	-	998	-
State	-	-	-	-
Subtotal	1,181	320	10,724	51
EDUCATION				
Education	152	53	111,532	1,506
Higher Education	1,842	1,013	111,752	8,928
Subtotal	1,994	1,066	223,284	10,434
HEALTH AND REHABILITATION				
Public Health and Environment	188	7	5,642	-
Human Services	3,068	3,794	98,068	-
Subtotal	3,256	3,801	103,710	-
JUSTICE				
Corrections	3,987	3,934	614,633	-
DHS, Division of Youth Services	1,675	584	90,351	-
Judicial	1,605	167	-	587
Law	-	-	-	-
Public Safety	1,399	332	20,806	-
Subtotal	8,666	5,017	725,790	587
NATURAL RESOURCES				
Natural Resources	39,882	147	12,022	-
SOCIAL ASSISTANCE				
Human Services	-	420	2,540	-
Military Affairs	36	1,715	2,143	-
Health Care Policy and Financing	-	-	-	-
Subtotal	36	2,135	4,683	-
TRANSPORTATION				
Transportation	15,476	153	104,486	-
TOTAL CAPITAL ASSETS	$ 79,786	$ 22,159	$ 1,313,043	$ 11,072

[1]Governor's Office, Colorado Energy Office, and the Office of Economic Development and International Trade

VEHICLES AND EQUIPMENT	SOFTWARE	OTHER CAPITAL ASSETS	CONSTRUCTION IN PROGRESS	INFRASTRUCTURE	TOTALS
$ 21,046	$ 2,982	$ 281	$ -	$ -	$ 24,338
324	78	-	-	-	402
453	10	-	13,178	-	79,455
45,418	57	-	5,824	-	130,053
2,107	17,008	-	6,669	-	28,346
69,348	20,135	281	25,671	-	262,594
1,548	345	-	457	-	4,274
47	-	-	-	-	98
1,713	1,468	1,193	7,781	-	19,632
175	179	-	-	-	1,644
167	48	-	-	-	215
96	25	-	-	-	1,655
749	392	-	-	-	1,141
4,495	2,457	1,193	8,238	-	28,659
1,329	1,265	-	199,475	-	315,312
1,531	-	-	(119)	56	125,003
2,860	1,265	-	199,356	56	440,315
4,487	1,320	6,324	-	-	17,968
1,867	-	61	5,926	-	112,784
6,354	1,320	6,385	5,926	-	130,752
9,974	504	873	19,713	-	653,618
380	-	-	1,373	-	94,363
6,235	621	-	225,026	-	234,241
655	-	-	-	-	655
7,950	6,751	112	3,264	-	40,614
25,227	7,876	985	249,376	-	1,023,524
1,150	116	13,151	635	-	67,103
3,222	69,765	-	9,654	-	85,601
14	-	-	-	-	3,908
100	481	-	-	-	581
3,336	70,246	-	9,654	-	90,090
135,957	7,419	-	412,554	8,787,038	9,463,083
$ 248,727	$ 110,834	$ 21,995	$ 911,410	$ 8,787,094	$ 11,506,120

OTHER FUNDS DETAIL

In the combined and combining statements several fund categories show a column titled “Other”. The schedule on the following pages provide a summary of assets, liabilities, and net position/fund balance of the individually significant funds that comprise the columns titled “Other”. Most of the funds shown in the schedule are Special Revenue Funds that are statutorily authorized.

COMBINING SCHEDULE OF INDIVIDUAL FUND ASSETS, LIABILITIES, AND NET POSITION/FUND BALANCE FOR OTHER PERMANENT, PRIVATE PURPOSE, ENTERPRISE, AND SPECIAL REVENUE FUNDS JUNE 30, 2012

(Dollars in Thousands)

FUND NAME	Statutory Cite	Assets	Liabilities	Net Position/ Fund Balance
OTHER PERMANENT FUNDS				
Wildlife for Future Generations (Nonexpendable)	33-1-112(7)	6,099	-	6,099
Wildlife for Future Generations (Expendable)	33-1-112	1,446	66	1,380
Other Permanent-Nonexpendable	VARIOUS	754	-	754
Veterans Monument Preservation	24-80-1401	71	-	71
Hall Historical Marker-Nonexpendable	24-80-209	$ 8	$ -	$ 8
Total Other Permanent Funds		$ 8,378	$ 66	$ 8,312
OTHER PRIVATE PURPOSE TRUST FUNDS				
Supplemental Purse & Breeders Awards	12-60-704	625	-	625
Early Intervention Services	27-10.5-706	4,998	4,597	401
Brand Estray Fund	35-41-102	226	15	211
Colorado Combined Campaign Administration	RESTRICTED	64	38	26
Total Other Private Purpose Funds		$ 5,913	$ 4,650	$ 1,263
OTHER ENTERPRISE FUNDS				
Capitol Parking Fund	NONE	15,156	6,673	8,483
Grounds Cash Fund	26-1-133.5(2	3,967	74	3,893
Brand Inspection Fund	35-41-102	7,791	6,376	1,415
Enterprise Services	24-80-209	896	92	804
Business Enterprise Program	26-8.5-107	846	156	690
Clean Screen Authority	42-3-304(19)	592	454	138
Work Therapy	NONE	72	30	42
Other Enterprise Funds	VARIOUS	32	-	32
Conference & Training	NONE	13	-	13
Total Other Enterprise Funds		$ 29,365	$ 13,855	$ 15,510
OTHER SPECIAL PURPOSE GENERAL FUNDS				
School Capital Construction Assistance-COPs	22-43.7-104	405,057	20,662	384,395
School Capital Construction Assistance	22-43.7-104	36,097	7,879	28,218
Economic Development Fund	24-46-105	9,314	97	9,217
Old Age Pension Stabilization	26-2-116	5,000	-	5,000
Ballot Information Publication & District Fund	1-40-124.5	3,677	-	3,677
Legislative Department Cash	2-2-1601(1)	3,523	-	3,523
State Employee Reserve Fund	24-50-104	2,373	-	2,373
Housing Development Grant Fund	24-32-721	2,275	390	1,885
State Supplemental Security Income Stabilization	26-2-210(1)	2,037	516	1,521
Persistent Drunk Driver	42-3-130.5	1,804	351	1,453
Tax Amnesty Cash Fund	39-21-202	1,093	2	1,091
Colorado Health Care Services	25.5-3-112	1,057	-	1,057
Charter School Institute Fund	22-30.5-506	1,888	1,159	729
Drug Offender Treatment Fund	18-19-103	474	-	474
Diseased Livestock Fund	35-50-140.5	469	-	469
Charter School Assistance Fund	22-30.5-515	458	-	458
Colorado Family Support Loan	27-10.5-502	415	-	415
Legislative Expenses Fund	2-3-1002(1)	389	-	389
Controlled Maintenance Trust-Nonexpendable	24-75-302.5	361	-	361
Colorado National Guard Tuition Fund	23-5-111.4	295	25	270
Conservation Trust Fund	24-35-210(10	11,925	11,686	239
Start Smart Nutrition Program	22-82.7-105	268	37	231
Real Estate Proceeds	28-3-106	193	1	192
Highway Crossing	43-4-201	175	-	175

(Continued)

COMBINING SCHEDULE OF INDIVIDUAL FUND ASSETS, LIABILITIES, AND NET POSITION/FUND BALANCE FOR OTHER PERMANENT, PRIVATE PURPOSE, ENTERPRISE, AND SPECIAL REVENUE FUNDS JUNE 30, 2012

(Dollars in Thousands)

FUND NAME	Statutory Cite	Assets	Liabilities	Net Position/ Fund Balance
Colo Heritage Communities Fund	24-32-3207	161	-	161
Advance Technology Fund	25-16.5-105(	160	-	160
Older Coloradans Cash Fund	26-11-205.5	832	784	48
Child Protection Ombudsman Program	19-3.3-107(1	86	85	1
COFRS Warehouse Inventory	NONE	435	435	-
Youth Advisory Council Cash	2-2-1306	6	6	-
		$ 492,297	$ 44,115	$ 448,182
OTHER SPECIAL REVENUE FUNDS				
Justice Center Cash Fund	13-32-101(7)	41,570	128	41,442
Aviation Fund	43-10-109	38,121	531	37,590
Judicial Stabilization Cash	13-32-101	25,002	-	25,002
Gear Up Scholarship Trust Fund	RESTRICTED	21,619	-	21,619
Supreme Court Committee	CRT RULE 227	16,207	4,994	11,213
Victims Assistance	24-4.2-104	10,814	38	10,776
Consumer Protection Custodial Funds	6-1-103	11,744	1,716	10,028
Energy Efficiency Project Fund	24-38.5-106(	9,347	-	9,347
Offender Services	16-11-214	9,305	-	9,305
Victims Compensation	24-4.1-117	9,117	11	9,106
Secretary Of State Fees	24-21-104	8,702	1,693	7,009
Auto Theft Prevention Cash Fund	42-5-112(4A)	6,460	2,370	4,090
Help America Vote Fund	HAVA 2002	4,139	126	4,013
Conveyance Safety Fund	9-5.5-111(2)	4,005	1	4,004
Process & End Users Fund	25-17-202.5	3,932	255	3,677
Division Of Registrations Cash Fund	24-34-105	17,757	14,268	3,489
Supportive Housing and Homeless Programs Section 8	29-4-708(K)	3,718	375	3,343
Other Expendable Trusts	VARIOUS	15,884	12,776	3,108
Creative Industries Cash Fund	24-48.5-301(	3,141	75	3,066
Federal Tax Relief Act - 2003	RESTRICTED	3,171	130	3,041
Disabled Telephone Users Fund	40-17-104	3,094	158	2,936
Electronic Procurement Program	24-102-202.5	3,024	95	2,929
Mortgage Fraud Settlement Fund	NONE	2,704	-	2,704
Medical Marijuana License Fund	12-43.3-501	2,606	201	2,405
Fixed Utilities	40-2-114	3,010	655	2,355
Housing Rehabilitation Revolving Loans	29-4-728	2,327	-	2,327
Travel And Tourism Additional	24-49.7-106	2,460	174	2,286
Victims Assistance	24-33.5-506	2,176	139	2,037
Patient Benefit	NONE	1,957	4	1,953
Public School Construction & Inspection	24-33.5-1207	1,969	67	1,902
Inspection & Consumer Service Cash Fund	35-1-106.5	3,295	1,425	1,870
Judicial Information Technology Cash Fund	13-32-114	1,864	-	1,864
Court Security Cash Fund	13-1-204(1)	2,455	608	1,847
Plant Health, Pest Control, Environmental Protection	35-1-106.3(1	3,815	2,010	1,805
Hazardous Materials	42-20-107	1,768	-	1,768
Texaco Oil Overcharge Fund	NONE	1,711	-	1,711
Section 8 Pre Federal Fiscal Year 04	NONE	1,625	-	1,625
HUD Section 8 Housing Choice Vouchers- HAP/URP	29-4-708(K)	1,877	288	1,589
Law Examiners Board Fund Balance	CRT RULE 201	1,439	-	1,439
Donations	Ex. Order 56-87	6,107	4,812	1,295
Judicial Collection Enhancement Fund	16-11-101.6(	1,133	-	1,133
Attorney's Fees and Costs	24-31-108(2)	1,125	-	1,125
Organ and Tissue Donation Awareness	22-51-103(1)	1,595	510	1,085
Mortgage Company and Loan Originator	12-61-908(2)	1,263	217	1,046

(Continued)

COMBINING SCHEDULE OF INDIVIDUAL FUND ASSETS, LIABILITIES, AND NET POSITION/FUND BALANCE FOR OTHER PERMANENT, PRIVATE PURPOSE, ENTERPRISE, AND SPECIAL REVENUE FUNDS JUNE 30, 2012

(Dollars in Thousands)

FUND NAME	Statutory Cite	Assets	Liabilities	Net Position/ Fund Balance
Supportive Housing and Homeless Programs Section 8	29-4-708(K)	1,294	305	989
CBI Identification Unit	24-33.5-426	1,345	358	987
Uniform Consumer Credit Code Custodial Funds	RESTRICTED	999	81	918
Liquor Law Enforcement	24-35-401	1,045	146	899
Continuing Legal Education Fund Balance	CRT RULE 260	856	-	856
Commercial Vehicle Enterprise	42-1-225(1)	823	-	823
P.O.S.T. Board Cash Fund	24-31-303(2)	1,330	519	811
Library Trust Fund	24-90-105	801	6	795
Violent Offender Identification Fund	24-33.5-415.	1,201	411	790
Collaborative Management Incentive	24-1.9-104(1	1,817	1,111	706
Howard Fund	None	659	4	655
Uniform Consumer Credit Code	5-6-204	753	107	646
Real Estate Cash Fund	12-61-111.5	2,875	2,265	610
Inspection & Consumer Service Cash Fund	12-6-123	781	177	604
Historical Society Unrestricted	24-80-209	568	-	568
Traumatic Brain Injury Fund	26-1-210(1)	856	290	566
Judicial Performance Cash Fund	13-5.5-107	622	79	543
Correctional Treatment Cash Fund	18-19-103(4)	987	462	525
State Patrol Contraband	24-33.5-225	532	32	500
Alcohol/Drug Driving Safety	42-4-1301.3	490	-	490
Building Regulation Fund	24-32-3309	532	49	483
Public Deposit Administration	11-10.5-112	825	345	480
HUD Section 8 Housing Choice Vouchers- Administration	29-4-708(K)	559	87	472
Criminal Alien Assistance Cash	17-1-107.5	461	-	461
Property Tax Exemption Fund	39-2-117(3)	541	92	449
Notary Administration Cash Fund	12-55-102.5	441	4	437
Exxon Oil Overcharge Funds	NONE	425	-	425
Domestic Abuse Program	39-22-802	481	72	409
Racing Cash Fund	12-60-205	576	168	408
Financial Services Cash Fund	11-40-106(2)	859	453	406
Educator Licensure Cash Fund	22-60.5-112	534	150	384
Motor Carrier	40-2-110.5	496	145	351
Home Grant Revolving Loan Fund	NONE	8,751	8,406	345
Community Development Block Grant	24-76-101	344	-	344
HUD Section 8 VA Support Housing	29-4-708(K)	346	2	344
Agricultural Products Inspection	35-23-114(3)	611	297	314
Patient Benefit Fund	26-12-108(2)	289	-	289
Food Distribution Prog Service	26-1-121(4B)	290	25	265
Collection Agency Board Custodial	24-31-108	257	5	252
Diamond Shamrock Settlement	NONE	248	-	248
Western Slope Military Veterans Cemetary	28-5-708	254	10	244
Public Safety Inspection	8-1-151	227	-	227
Insurance Fraud Cash Fund	10-3-207.5(2	227	-	227
Vickers Oil Overcharge Funds	EX ORD 56-87	225	-	225
Supplier Database Cash Fund	24-102-202.5	223	5	218
140 Funds with Net Assets Below $200,000		26,801	20,770	6,031
Total Other Special Revenue Funds		$ 386,611	$ 88,288	$ 298,323

Statistical Section

Comprehensive Annual Financial Report

For the Fiscal Year Ended
June 30, 2012

STATISTICAL SECTION

This section of the State of Colorado's Comprehensive Annual Financial Report presents detailed current and historical information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the State's overall financial health.

FINANCIAL TRENDS	These schedules contain trend information to help the reader understand how the State's financial performance and fiscal health have changed over time at both the entity wide and fund-level perspectives.
REVENUE CAPACITY	These schedules contain information to help the reader assess the factors affecting the State's ability to generate and retain major revenue streams including income and sales taxes.
DEBT CAPACITY	These schedules present information to help the reader assess the sustainability of the State's current levels of outstanding debt and the State's ability to issue additional debt in the future.
DEMOGRAPHIC AND ECONOMIC INFORMATION	These schedules offer demographic and economic indicators to help the reader understand the environment within which the State's financial activities take place.
OPERATING INFORMATION	These schedules contain information about the State's operations and resources to help the reader understand how the information in the State's financial report relates to the services the State provides and the activities it performs.

GOVERNMENT-WIDE
SCHEDULE OF NET POSITION
PRIMARY GOVERNMENT
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

	2011-12	2010-11	2009-10	2008-09
ASSETS:				
Current Assets:				
Cash and Pooled Cash	$ 1,969,331	$ 1,548,435	$ 1,962,934	$ 2,217,711
Investments	1,726	45,548	15,224	1,498
Taxes Receivable, net	1,012,147	830,730	857,246	920,086
Other Receivables, net	156,126	147,768	158,060	182,540
Due From Other Governments	318,460	486,655	516,248	475,997
Internal Balances	15,964	18,620	14,153	14,617
Due From Component Units	137	62	84	66
Inventories	17,057	19,837	16,468	16,183
Prepaids, Advances, and Deferred Charges	53,961	56,543	38,591	33,244
Total Current Assets	3,544,909	3,154,198	3,579,008	3,861,942
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash and Pooled Cash	1,779,413	1,635,476	1,572,925	1,813,365
Restricted Investments	591,083	1,097,797	687,314	694,311
Restricted Receivables	181,932	173,347	195,753	184,120
Investments	416,674	52,343	529,059	98,815
Other Long-Term Assets	712,736	761,498	644,867	600,020
Depreciable Capital Assets and Infrastructure, net	9,602,516	9,331,295	9,689,916	2,360,036
Land and Nondepreciable Infrastructure	1,903,604	1,780,945	1,637,224	10,480,438
Total Noncurrent Assets	15,187,958	14,832,701	14,957,058	16,231,105
TOTAL ASSETS	18,732,867	17,986,899	18,536,066	20,093,047
DEFERRED OUTFLOW OF RESOURCES:	-	-	-	-
LIABILITIES:				
Current Liabilities:				
Tax Refunds Payable	661,829	625,145	664,781	633,722
Accounts Payable and Accrued Liabilities	677,471	785,496	847,550	779,008
TABOR Refund Liability (Note 8B)	706	706	706	706
Due To Other Governments	228,229	216,956	181,684	223,415
Due To Component Units	-	-	-	-
Deferred Revenue	125,174	111,506	128,404	150,632
Accrued Compensated Absences	9,859	9,741	10,287	8,930
Claims and Judgments Payable	44,858	44,641	44,181	36,936
Leases Payable	14,387	12,872	11,384	8,227
Notes, Bonds, and COPs Payable	162,670	145,165	642,445	637,066
Other Postemployment Benefits	-	-	-	-
Other Current Liabilities	16,531	13,748	20,432	9,818
Total Current Liabilities	1,941,714	1,965,976	2,551,854	2,488,460
Noncurrent Liabilities:				
Deposits Held In Custody For Others	16	14	13	16
Accrued Compensated Absences	132,394	137,139	138,224	140,675
Claims and Judgments Payable	330,516	340,003	347,394	358,371
Capital Lease Payable	107,042	94,716	85,746	83,586
Capital Lease Payable To Component Units	-	-	-	-
Derivative Instrument Liability	-	-	-	-
Notes, Bonds, and COPs Payable	1,614,293	1,621,749	1,554,964	1,146,960
Due to Component Units	-	-	-	-
Other Postemployment Benefits	-	-	-	-
Other Long-Term Liabilities	427,828	434,194	402,599	397,774
Total Noncurrent Liabilities	2,612,089	2,627,815	2,528,940	2,127,382
TOTAL LIABILITIES	4,553,803	4,593,791	5,080,794	4,615,842
DEFERRED INFLOW OF RESOURCES:	-	-	-	-
NET POSITION:				
Net investment in Capital Assets:	10,107,432	9,836,378	10,118,621	11,631,061
Restricted for:				
Construction and Highway Maintenance	1,176,269	1,160,789	1,198,849	1,220,524
Education	280,269	485,171	194,586	338,365
Unemployment Insurance	-	-	-	-
Debt Service	21,453	10,127	4,093	558
Emergencies	72,850	85,400	94,000	93,550
Permanent Funds and Endowments:				
Expendable	6,024	8,017	11,130	8,588
Nonexpendable	684,953	641,802	643,148	623,619
Other Purposes	340,818	315,082	138,826	197,918
Unrestricted	1,488,996	850,342	1,052,019	1,363,022
TOTAL NET POSITION	$ 14,179,064	$ 13,393,108	$ 13,455,272	$ 15,477,205

GOVERNMENTAL ACTIVITIES

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 2,632,601	$ 2,455,425	$ 2,334,948	$ 1,944,751	$ 1,387,469	$ 712,256
565	998	12,637	10,440	10,209	-
946,077	956,149	845,241	731,647	738,769	758,887
188,347	153,218	153,916	146,906	143,717	104,475
355,519	280,637	264,688	307,704	282,252	515,860
14,545	13,756	26,313	18,122	22,070	(98,203)
63	65	56	110	-	-
16,703	14,053	14,906	18,266	16,696	17,580
23,790	28,527	28,735	23,700	29,628	27,413
4,178,210	3,902,828	3,681,440	3,201,646	2,630,810	2,038,268
2,061,543	1,689,703	1,349,184	1,199,258	1,360,083	1,236,865
620,325	552,211	491,780	465,819	408,790	571,970
187,018	279,140	335,774	311,462	347,245	-
96,743	80,695	48,173	24,162	4,055	152,495
442,911	425,886	395,612	356,325	325,376	332,964
2,282,645	1,288,308	1,322,945	1,348,957	1,208,235	1,191,785
10,291,250	11,799,975	11,649,792	11,613,109	11,583,157	11,032,850
15,982,435	16,115,918	15,593,260	15,319,092	15,236,941	14,518,929
20,160,645	20,018,746	19,274,700	18,520,738	17,867,751	16,557,197
-	-	-	-	-	-
561,117	486,576	457,124	476,445	425,610	431,132
837,311	694,602	633,685	679,425	687,136	684,956
706	727	2,917	41,064	-	-
183,696	176,864	247,548	192,611	172,239	151,989
-	-	-	-	-	-
97,174	65,389	66,290	73,609	84,431	114,149
9,776	9,533	9,437	7,900	7,992	7,394
37,775	40,948	49,415	38,738	12,084	14,743
6,002	2,807	1,461	3,403	2,821	3,492
574,150	457,250	526,235	628,395	419,778	21,125
-	-	-	-	-	-
11,794	9,615	10,318	25,092	37,152	33,987
2,319,501	1,944,311	2,004,430	2,166,682	1,849,243	1,462,967
16	17	17	16	10	8
128,760	116,262	112,860	111,418	112,104	113,548
335,636	295,874	343,452	430,978	29,200	29,200
54,029	27,649	16,021	18,905	13,219	5,054
-	-	-	-	-	-
-	-	-	-	-	-
1,274,720	1,390,671	1,503,686	1,467,924	1,540,053	1,309,153
-	-	-	-	-	-
-	-	-	-	-	-
217,793	206,972	210,369	198,520	516,756	501,390
2,010,954	2,037,445	2,186,405	2,227,761	2,211,342	1,958,353
4,330,455	3,981,756	4,190,835	4,394,443	4,060,585	3,421,320
-	-	-	-	-	-
11,348,995	11,804,908	11,662,529	11,771,877	11,747,276	11,444,442
1,350,485	1,196,903	824,698	679,440	559,450	509,354
353,149	225,818	153,043	123,867	147,286	218,545
-	-	-	-	-	-
558	558	580	3,298	7,965	5,241
93,000	85,760	79,800	71,000	172,202	150,762
2,333	1,782	1,642	1,953	1,297	986
587,733	515,997	460,473	433,538	392,542	378,369
231,532	299,777	198,996	141,933	134,658	95,135
1,862,405	1,905,487	1,702,104	899,389	644,490	333,043
$ 15,830,190	$ 16,036,990	$ 15,083,865	$ 14,126,295	$ 13,807,166	$ 13,135,877

GOVERNMENT-WIDE
SCHEDULE OF NET POSITION
PRIMARY GOVERNMENT
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

	2011-12	2010-11	2009-10	2008-09
ASSETS:				
Current Assets:				
Cash and Pooled Cash	$ 2,011,437	$ 1,306,800	$ 1,176,181	$ 1,220,190
Investments	160,099	273,605	253,270	386,948
Taxes Receivable, net	159,303	186,161	90,005	73,326
Other Receivables, net	330,216	302,042	282,053	245,768
Due From Other Governments	218,667	177,822	158,787	142,961
Internal Balances	(15,964)	(18,620)	(14,153)	(14,617)
Due From Component Units	18,715	19,736	14,474	12,630
Inventories	53,318	43,600	42,779	42,467
Prepaids, Advances, and Deferred Charges	24,160	18,018	19,244	20,091
Total Current Assets	2,959,951	2,309,164	2,022,640	2,129,764
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash and Pooled Cash	372,457	409,652	353,164	368,308
Restricted Investments	293,711	98,146	239,719	201,025
Restricted Receivables	80,975	24,980	239,041	1,916,974
Investments	1,769,909	1,623,569	1,206,671	1,154,901
Other Long-Term Assets	114,118	122,939	119,387	123,599
Depreciable Capital Assets and Infrastructure, net	5,250,256	4,662,346	3,912,771	3,594,383
Land and Nondepreciable Infrastructure	1,019,556	938,544	1,207,048	928,243
Total Noncurrent Assets	8,900,982	7,880,176	7,277,801	8,287,433
TOTAL ASSETS	11,860,933	10,189,340	9,300,441	10,417,197
DEFERRED OUTFLOW OF RESOURCES:	5,005	-	7,778	-
LIABILITIES:				
Current Liabilities:				
Tax Refunds Payable	-	-	-	-
Accounts Payable and Accrued Liabilities	623,458	556,294	596,926	506,318
TABOR Refund Liability (Note 8B)	-	-	-	-
Due To Other Governments	53,622	331,246	406,275	182,922
Due To Component Units	123	524	466	930
Deferred Revenue	237,530	234,662	232,371	207,551
Accrued Compensated Absences	14,942	14,579	13,035	12,753
Claims and Judgments Payable	-	-	-	-
Leases Payable	5,853	4,950	6,672	6,282
Notes, Bonds, and COPs Payable	243,601	79,106	100,329	85,456
Other Postemployment Benefits	15,721	-	-	-
Other Current Liabilities	110,667	141,484	126,232	241,129
Total Current Liabilities	1,305,517	1,362,845	1,482,306	1,243,341
Noncurrent Liabilities:				
Deposits Held In Custody For Others	-	-	-	-
Accrued Compensated Absences	219,026	205,621	196,295	185,420
Claims and Judgments Payable	36,472	35,373	29,461	27,541
Capital Lease Payable	33,185	43,466	76,702	83,206
Capital Lease Payable To Component Units	-	-	-	4,285
Derivative Instrument Liability	12,994	6,182	7,778	-
Notes, Bonds, and COPs Payable	3,938,320	3,117,100	2,682,987	3,917,559
Due to Component Units	1,758	2,374	2,501	723
Other Postemployment Benefits	139,653	105,876	47,259	31,689
Other Long-Term Liabilities	39,015	43,814	36,450	43,321
Total Noncurrent Liabilities	4,420,423	3,559,806	3,079,433	4,293,744
TOTAL LIABILITIES	5,725,940	4,922,651	4,561,739	5,537,085
DEFERRED INFLOW OF RESOURCES:	-	2,006	-	-
NET POSITION:				
Net investment in Capital Assets:	3,386,411	2,990,094	2,854,803	2,665,270
Restricted for:				
Construction and Highway Maintenance	-	-	-	-
Education	-	-	-	-
Unemployment Insurance	64,433	-	-	392,984
Debt Service	7,464	6,753	6,100	111,778
Emergencies	10,005	12,368	16,257	21,282
Permanent Funds and Endowments:				
Expendable	6,975	5,936	6,825	6,935
Nonexpendable	38,798	73,956	71,738	70,420
Other Purposes	629,655	657,292	630,890	582,006
Unrestricted	1,996,257	1,518,284	1,159,867	1,029,437
TOTAL NET POSITION	$ 6,139,998	$ 5,264,683	$ 4,746,480	$ 4,880,112

BUSINESS-TYPE ACTIVITIES					
2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 1,555,782	$ 1,430,836	$ 1,188,953	$ 872,618	$ 678,233	$ 754,879
272,804	326,087	328,466	670,346	182,572	-
82,431	81,745	105,973	103,598	92,485	46,597
239,790	219,488	209,497	206,946	180,707	219,048
125,894	126,391	99,040	95,170	86,355	98,017
(14,545)	(13,756)	(26,313)	(18,122)	(22,070)	98,203
16,348	15,334	11,141	9,294	5,406	-
42,271	38,000	35,747	34,797	33,065	33,861
17,055	15,751	13,148	13,723	18,396	19,138
2,337,830	2,239,876	1,965,652	1,988,370	1,255,149	1,269,743
446,681	149,811	187,895	160,283	121,764	114,642
259,115	555,310	424,826	453,876	243,390	114,292
1,716,722	1,408,588	1,173,312	1,015,134	889,108	-
1,008,382	972,922	887,302	225,329	577,619	888,232
119,650	112,693	108,606	119,359	99,358	832,622
3,464,979	2,851,692	2,718,135	2,719,778	2,623,814	2,259,846
576,755	835,182	561,525	403,037	371,552	520,085
7,592,284	6,886,198	6,061,601	5,096,796	4,926,605	4,729,719
9,930,114	9,126,074	8,027,253	7,085,166	6,181,754	5,999,462
-	-	-	-	-	-
-	-	-	-	-	-
467,741	413,788	380,194	350,347	334,136	332,990
-	-	-	-	-	-
26,885	38,501	30,749	38,472	37,120	26,570
1,112	273	1,067	1,607	703	-
190,528	183,805	171,411	145,432	131,496	138,313
12,745	12,578	14,284	14,103	9,719	10,582
7,398	11,717	7,430	8,233	-	-
5,976	4,950	4,851	6,039	5,537	5,283
75,567	62,998	83,271	85,672	80,127	60,105
-	-	-	-	-	-
208,542	126,574	94,214	107,228	107,611	92,272
996,494	855,184	787,471	757,133	706,449	666,115
-	-	-	-	-	-
166,402	153,320	136,837	131,883	128,635	124,853
28,482	28,220	48,396	20,019	-	-
83,113	63,671	55,873	84,101	80,994	80,636
4,285	-	-	-	-	-
-	-	-	-	-	-
3,466,484	3,100,764	2,488,738	2,062,837	1,578,762	1,546,903
1,233	-	-	-	-	-
15,775	-	-	-	-	-
40,756	54,097	53,138	52,022	70,174	76,251
3,806,530	3,400,072	2,782,982	2,350,862	1,858,565	1,828,643
4,803,024	4,255,256	3,570,453	3,107,995	2,565,014	2,494,758
-	-	-	-	-	-
2,411,662	2,256,929	2,256,602	2,238,068	2,195,837	2,142,940
-	-	-	-	-	-
-	-	-	-	-	-
765,533	675,574	548,780	321,725	200,311	322,423
180,409	125,656	105,348	122,290	103,602	2,048
33,716	37,472	29,883	27,247	39,277	32,881
9,592	5,313	4,757	16,483	17,449	17,746
74,479	97,821	82,698	76,460	49,659	46,851
491,492	411,112	364,310	303,714	297,765	189,466
1,160,207	1,260,941	1,064,422	871,184	712,840	750,349
$ 5,127,090	$ 4,870,818	$ 4,456,800	$ 3,977,171	$ 3,616,740	$ 3,504,704

GOVERNMENT-WIDE
SCHEDULE OF NET POSITION
PRIMARY GOVERNMENT
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

	2011-12	2010-11	2009-10	2008-09
ASSETS:				
Current Assets:				
Cash and Pooled Cash	$ 3,980,768	$ 2,855,235	$ 3,139,115	$ 3,437,901
Investments	161,825	319,153	268,494	388,446
Taxes Receivable, net	1,171,450	1,016,891	947,251	993,412
Other Receivables, net	486,342	449,810	440,113	428,308
Due From Other Governments	537,127	664,477	675,035	618,958
Internal Balances	-	-	-	-
Due From Component Units	18,852	19,798	14,558	12,696
Inventories	70,375	63,437	59,247	58,650
Prepaids, Advances, and Deferred Charges	78,121	74,561	57,835	53,335
Total Current Assets	6,504,860	5,463,362	5,601,648	5,991,706
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash and Pooled Cash	2,151,870	2,045,128	1,926,089	2,181,673
Restricted Investments	884,794	1,195,943	927,033	895,336
Restricted Receivables	262,907	198,327	434,794	2,101,094
Investments	2,186,583	1,675,912	1,735,730	1,253,716
Other Long-Term Assets	826,854	884,437	764,254	723,619
Depreciable Capital Assets and Infrastructure, net	14,852,772	13,993,641	13,602,687	5,954,419
Land and Nondepreciable Infrastructure	2,923,160	2,719,489	2,844,272	11,408,681
Total Noncurrent Assets	24,088,940	22,712,877	22,234,859	24,518,538
TOTAL ASSETS	30,593,800	28,176,239	27,836,507	30,510,244
DEFERRED OUTFLOW OF RESOURCES:	5,005	-	7,778	-
LIABILITIES:				
Current Liabilities:				
Tax Refunds Payable	661,829	625,145	664,781	633,722
Accounts Payable and Accrued Liabilities	1,300,929	1,341,790	1,444,476	1,285,326
TABOR Refund Liability (Note 8B)	706	706	706	706
Due To Other Governments	281,851	548,202	587,959	406,337
Due To Component Units	123	524	466	930
Deferred Revenue	362,704	346,168	360,775	358,183
Accrued Compensated Absences	24,801	24,320	23,322	21,683
Claims and Judgments Payable	44,858	44,641	44,181	36,936
Leases Payable	20,240	17,822	18,056	14,509
Notes, Bonds, and COPs Payable	406,271	224,271	742,774	722,522
Other Postemployment Benefits	15,721	-	-	-
Other Current Liabilities	127,198	155,232	146,664	250,947
Total Current Liabilities	3,247,231	3,328,821	4,034,160	3,731,801
Noncurrent Liabilities:				
Deposits Held In Custody For Others	16	14	13	16
Accrued Compensated Absences	351,420	342,760	334,519	326,095
Claims and Judgments Payable	366,988	375,376	376,855	385,912
Capital Lease Payable	140,227	138,182	162,448	166,792
Capital Lease Payable To Component Units	-	-	-	4,285
Derivative Instrument Liability	12,994	6,182	7,778	-
Notes, Bonds, and COPs Payable	5,552,613	4,738,849	4,237,951	5,064,519
Due to Component Units	1,758	2,374	2,501	723
Other Postemployment Benefits	139,653	105,876	47,259	31,689
Other Long-Term Liabilities	466,843	478,008	439,049	441,095
Total Noncurrent Liabilities	7,032,512	6,187,621	5,608,373	6,421,126
TOTAL LIABILITIES	10,279,743	9,516,442	9,642,533	10,152,927
DEFERRED INFLOW OF RESOURCES:	-	2,006	-	-
NET POSITION:				
Net investment in Capital Assets:	13,493,843	12,826,472	12,973,424	14,296,331
Restricted for:				
Construction and Highway Maintenance	1,176,269	1,160,789	1,198,849	1,220,524
Education	280,269	485,171	194,586	338,365
Unemployment Insurance	64,433	-	-	392,984
Debt Service	28,917	16,880	10,193	112,336
Emergencies	82,855	97,768	110,257	114,832
Permanent Funds and Endowments:				
Expendable	12,999	13,953	17,955	15,523
Nonexpendable	723,751	715,758	714,886	694,039
Other Purposes	970,473	972,374	769,716	779,924
Unrestricted	3,485,253	2,368,626	2,211,886	2,392,459
TOTAL NET POSITION	$ 20,319,062	$ 18,657,791	$ 18,201,752	$ 20,357,317

TOTAL PRIMARY GOVERNMENT

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 4,188,383	$ 3,886,261	$ 3,523,901	$ 2,817,369	$ 2,065,702	$ 1,467,135
273,369	327,085	341,103	680,786	192,781	-
1,028,508	1,037,894	951,214	835,245	831,254	805,484
428,137	372,706	363,413	353,852	324,424	323,523
481,413	407,028	363,728	402,874	368,607	613,877
-	-	-	-	-	-
16,411	15,399	11,197	9,404	5,406	-
58,974	52,053	50,653	53,063	49,761	51,441
40,845	44,278	41,883	37,423	48,024	46,551
6,516,040	6,142,704	5,647,092	5,190,016	3,885,959	3,308,011
2,508,224	1,839,514	1,537,079	1,359,541	1,481,847	1,351,507
879,440	1,107,521	916,606	919,695	652,180	686,262
1,903,740	1,687,728	1,509,086	1,326,596	1,236,353	-
1,105,125	1,053,617	935,475	249,491	581,674	1,040,727
562,561	538,579	504,218	475,684	424,734	1,165,586
5,747,624	4,140,000	4,041,080	4,068,735	3,832,049	3,451,631
10,868,005	12,635,157	12,211,317	12,016,146	11,954,709	11,552,935
23,574,719	23,002,116	21,654,861	20,415,888	20,163,546	19,248,648
30,090,759	29,144,820	27,301,953	25,605,904	24,049,505	22,556,659
-	-	-	-	-	-
561,117	486,576	457,124	476,445	425,610	431,132
1,305,052	1,108,390	1,013,879	1,029,772	1,021,272	1,017,946
706	727	2,917	41,064	-	-
210,581	215,365	278,297	231,083	209,359	178,559
1,112	273	1,067	1,607	703	-
287,702	249,194	237,701	219,041	215,927	252,462
22,521	22,111	23,721	22,003	17,711	17,976
45,173	52,665	56,845	46,971	12,084	14,743
11,978	7,757	6,312	9,442	8,358	8,775
649,717	520,248	609,506	714,067	499,905	81,230
-	-	-	-	-	-
220,336	136,189	104,532	132,320	144,763	126,259
3,315,995	2,799,495	2,791,901	2,923,815	2,555,692	2,129,082
16	17	17	16	10	8
295,162	269,582	249,697	243,301	240,739	238,401
364,118	324,094	391,848	450,997	29,200	29,200
137,142	91,320	71,894	103,006	94,213	85,690
4,285	-	-	-	-	-
-	-	-	-	-	-
4,741,204	4,491,435	3,992,424	3,530,761	3,118,815	2,856,056
1,233	-	-	-	-	-
15,775	-	-	-	-	-
258,549	261,069	263,507	250,542	586,930	577,641
5,817,484	5,437,517	4,969,387	4,578,623	4,069,907	3,786,996
9,133,479	8,237,012	7,761,288	7,502,438	6,625,599	5,916,078
-	-	-	-	-	-
13,760,657	14,061,837	13,919,131	14,009,945	13,943,113	13,587,382
1,350,485	1,196,903	824,698	679,440	559,450	509,354
353,149	225,818	153,043	123,867	147,286	218,545
765,533	675,574	548,780	321,725	200,311	322,423
180,967	126,214	105,928	125,588	111,567	7,289
126,716	123,232	109,683	98,247	211,479	183,643
11,925	7,095	6,399	18,436	18,746	18,732
662,212	613,818	543,171	509,998	442,201	425,220
723,024	710,889	563,306	445,647	432,423	284,601
3,022,612	3,166,428	2,766,526	1,770,573	1,357,330	1,083,392
$ 20,957,280	$ 20,907,808	$ 19,540,665	$ 18,103,466	$ 17,423,906	$ 16,640,581

GOVERNMENT-WIDE
SCHEDULE OF CHANGES IN NET POSITION
PRIMARY GOVERNMENT
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

Functions/Programs	2011-12	2010-11	2009-10	2008-09
PROGRAM REVENUES:				
Charges for Services:				
Licenses and Permits	$ 442,793	$ 454,633	$ 419,866	$ 386,311
Service Fees	901,950	735,820	589,795	184,327
Education - Tuition, Fees, and Sales	-	-	-	53
Fines and Forfeits	187,344	200,432	218,892	203,259
Rents and Royalties	147,946	128,588	79,518	85,811
Sales of Products	1,626	4,974	3,854	5,040
Unemployment Surcharge	19,307	18,611	19,329	19,369
Other	84,828	89,509	67,460	61,168
Operating Grants and Contributions	5,884,031	6,218,836	5,885,657	5,065,429
Capital Grants and Contributions	600,300	659,288	607,383	485,711
TOTAL PROGRAM REVENUES	8,270,125	8,510,691	7,891,754	6,496,478
EXPENSES:				
General Government	224,382	192,579	189,865	308,410
Business, Community, and Consumer Affairs	600,068	667,929	662,854	705,037
Education	5,205,123	5,432,143	5,096,032	5,208,705
Health and Rehabilitation	703,684	696,539	659,187	644,699
Justice	1,555,294	1,538,363	1,527,857	1,543,310
Natural Resources	93,900	149,878	144,445	137,159
Social Assistance	6,746,574	6,397,426	6,091,958	5,220,295
Transportation	1,777,488	1,974,009	2,105,688	1,376,215
Payments to School Districts	-	-	-	-
Payments to Other Governments	-	-	-	-
Interest on Debt	40,935	32,487	33,203	20,393
Higher Education	-	-	-	-
Unemployment Insurance	-	-	-	-
CollegeInvest[3]	-	-	-	-
Lottery	-	-	-	-
Wildlife	-	-	-	-
College Assist	-	-	-	-
Other Business-Type Activities	-	-	-	-
TOTAL EXPENSES	16,947,448	17,081,353	16,511,089	15,164,223
NET (EXPENSE) REVENUE	(8,677,323)	(8,570,662)	(8,619,335)	(8,667,745)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS:				
Sales and Use Taxes	2,333,644	2,280,693	1,987,576	2,093,113
Excise Taxes	244,624	236,945	244,344	251,209
Individual Income Tax	4,653,105	4,151,119	3,770,597	4,024,105
Corporate Income Tax	434,885	441,778	360,852	322,683
Other Taxes	519,870	466,408	376,388	655,478
Restricted Taxes	965,784	928,260	873,287	880,625
Unrestricted Investment Earnings (Losses)	15,015	6,523	10,215	22,591
Other General Revenues	96,213	91,608	112,138	119,748
Special and/or Extraordinary Items	-	-	-	(5,616)
(Transfers-Out) / Transfers-In	(135,407)	(110,266)	(94,993)	(114,685)
Internal Capital Contributions	-	-	-	-
Permanent Fund Additions	595	460	357	-
TOTAL GENERAL REVENUES AND OTHER CHANGES IN NET POSITION:	9,128,328	8,493,528	7,640,761	8,249,251
TOTAL CHANGES IN NET POSITION	451,005	(77,134)	(978,574)	(418,494)
NET POSITION - BEGINNING	13,393,108	13,455,272	15,477,205	15,830,190
Prior Period Adjustment	334,951	14,970	(594,624)	(118,647)
Accounting Changes	-	-	(448,735)	184,156
NET POSITION - ENDING	$ 14,179,064	$ 13,393,108	$ 13,455,272	$ 15,477,205

[1] – In Fiscal Year 2005-06, the State began to report Payments to School Districts and Other Governments in the functional area that made the payment.

GOVERNMENTAL ACTIVITIES

RESTATED 2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 374,521	$ 352,819	$ 339,779	$ 357,241	$ 353,628	$ 327,134
132,822	129,980	123,392	128,101	132,644	117,253
-	-	-	-	-	-
155,692	126,612	121,859	117,666	109,341	99,654
78,889	68,270	68,920	61,524	45,340	32,314
4,592	3,703	3,100	2,841	3,164	2,296
21,512	22,346	22,399	21,524	20,112	19,500
57,622	64,964	79,810	54,254	55,216	47,264
4,222,670	4,122,360	3,909,382	3,684,878	3,601,808	3,552,745
439,693	414,602	447,283	409,458	487,442	410,070
5,488,013	5,305,656	5,115,924	4,837,487	4,808,695	4,608,230
217,939	163,412	164,276	141,320	161,588	244,062
667,381	565,769	449,411	367,553	343,589	327,935
5,017,551	4,771,218	4,394,236	194,723	173,823	194,436
603,296	560,153	524,736	475,668	477,572	475,405
1,436,009	1,313,767	1,197,334	1,026,282	936,374	971,227
131,658	138,457	112,753	62,638	81,114	103,888
4,660,287	4,496,696	4,348,466	3,016,668	2,954,217	2,830,164
1,459,295	1,213,138	1,205,556	919,388	746,153	890,081
-	-	-	[1] 3,283,590	3,131,486	2,946,679
-	-	-	[1] 1,848,922	1,674,416	1,687,006
37,567	42,269	31,969	26,925	9,625	16,219
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,230,983	13,264,879	12,428,737	11,363,677	10,689,957	10,687,102
(8,742,970)	(7,959,223)	(7,312,813)	(6,526,190)	(5,881,262)	(6,078,872)
2,357,807	2,244,000	2,148,981	1,980,785	1,920,934	1,829,380
257,908	261,711	266,747	182,726	112,741	86,048
4,591,481	4,508,845	4,044,581	3,450,493	3,253,027	2,996,597
461,390	470,853	422,656	291,583	220,236	205,569
510,442	484,408	568,184	491,214	465,826	371,089
986,274	946,757	922,872	868,251	835,680	731,138
42,478	43,638	35,372	29,736	16,534	16,577
113,603	84,328	84,335	95,912	99,200	146,516
(6,843)	(25,915)	(13,534)	(1,112)	-	-
(77,732)	(98,926)	(80,894)	[2] (545,175)	(546,580)	(634,674)
-	-	-	(431)	(20)	(22,855)
-	-	-	-	-	-
9,236,808	8,919,699	8,399,300	6,843,982	6,377,578	5,725,385
493,838	960,476	1,086,487	317,792	496,316	(353,487)
16,036,990	15,083,865	14,126,295	13,807,166	13,135,877	13,617,705
(393,912)	(7,351)	(128,917)	1,337	174,973	(128,341)
(306,726)	-	-	-	-	-
$ 15,830,190	$ 16,036,990	$ 15,083,865	$ 14,126,295	$ 13,807,166	$ 13,135,877

GOVERNMENT-WIDE
SCHEDULE OF CHANGES IN NET POSITION
PRIMARY GOVERNMENT
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

Functions/Programs	2011-12	2010-11	2009-10	2008-09
PROGRAM REVENUES:				
Charges for Services:				
Licenses and Permits	$ 131,496	$ 120,910	$ 106,946	$ 119,611
Service Fees	865,326	874,990	607,485	681,807
Education - Tuition, Fees, and Sales	2,406,696	2,243,375	1,999,358	1,957,505
Fines and Forfeits	9,561	1,945	2,836	1,118
Rents and Royalties	65,236	29,507	24,648	29,908
Sales of Products	624,407	592,794	590,758	560,364
Unemployment Surcharge	828,530	791,317	491,716	363,241
Other	152,448	153,321	167,930	173,354
Operating Grants and Contributions	3,165,718	3,689,492	3,957,310	2,214,186
Capital Grants and Contributions	132,067	25,432	24,619	20,220
TOTAL PROGRAM REVENUES	8,381,485	8,523,083	7,973,606	6,121,314
EXPENSES:				
General Government	-	-	-	-
Business, Community, and Consumer Affairs	-	-	-	-
Education	-	-	-	-
Health and Rehabilitation	-	-	-	-
Justice	-	-	-	-
Natural Resources	-	-	-	-
Social Assistance	-	-	-	-
Transportation	-	-	-	-
Payments to School Districts	-	-	-	-
Payments to Other Governments	-	-	-	-
Interest on Debt	-	-	-	-
Higher Education	5,068,481	4,755,385	4,451,541	4,153,282
Unemployment Insurance	1,571,321	2,141,728	2,496,188	1,138,621
CollegeInvest[3]	-	-	68,650	78,647
Lottery	495,847	470,480	456,352	435,156
Wildlife[4]	160,933	108,425	105,037	112,369
College Assist	403,023	402,648	410,027	399,576
Other Business-Type Activities	196,542	191,123	170,410	171,635
TOTAL EXPENSES	7,896,147	8,069,789	8,158,205	6,489,286
NET (EXPENSE) REVENUE	485,338	453,294	(184,599)	(367,972)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS:				
Sales and Use Taxes	-	-	-	-
Excise Taxes	-	-	-	-
Individual Income Tax	-	-	-	-
Corporate Income Tax	-	-	-	-
Other Taxes	-	-	-	-
Restricted Taxes	-	-	-	-
Unrestricted Investment Earnings (Losses)	-	-	-	-
Other General Revenues	-	-	-	-
Special and/or Extraordinary Items (See Note 35)	-	1,493	(79,575)	-
(Transfers-Out) / Transfers-In	135,407	110,266	94,993	114,685
Internal Capital Contributions	-	-	-	-
Permanent Fund Additions	-	-	-	-
TOTAL GENERAL REVENUES AND OTHER CHANGES IN NET POSITION:	135,407	111,759	15,418	114,685
TOTAL CHANGES IN NET POSITION	620,745	565,053	(169,181)	(253,287)
NET POSITION - BEGINNING	5,264,683	4,746,480	4,880,112	5,127,090
Prior Period Adjustment	254,570	(46,850)	35,549	6,309
Accounting Changes	-	-	-	-
NET POSITION - ENDING	$ 6,139,998	$ 5,264,683	$ 4,746,480	$ 4,880,112

[1] – In Fiscal Year 2005-06, the State changed the funding method for Higher Education Institutions and amounts previously reported as transfers are now reported as service fees and tuition.

[2] – In Fiscal Year 2005-06, the State segregated the Wildlife and College Assist enterprise funds out of the Other Business-Type Activities line.

BUSINESS-TYPE ACTIVITIES

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 84,395	$ 84,302	$ 75,388	$ 64,864	$ 66,196	$ 59,426
667,504	575,555	536,261 [1]	273,541	242,809	188,614
1,867,806	1,734,996	1,622,045 [1]	1,294,488	1,227,187	1,143,890
999	1,174	729	596	554	1,025
32,399	26,271	28,765	21,527	44,783	16,576
579,935	520,838	522,715	467,088	449,910	440,902
398,046	403,641	504,039	462,416	338,063	190,461
165,804	140,376	162,045	120,145	117,682	130,239
1,728,669	1,685,417	1,466,045	1,403,928	1,344,191	1,398,401
9,426	22,263	16,856	16,667	73,952	28,662
5,534,983	5,194,833	4,934,888	4,125,260	3,905,327	3,598,196
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,865,244	3,661,270	3,446,716	3,294,154	3,128,126	3,108,493
354,967	316,577	305,447	352,712	591,789	742,745
116,286	96,720	73,745	54,453	37,355	45,213
447,101	401,969	402,391	367,474	354,159	341,907
109,800	96,515	91,221 [2]			
326,080	199,677	115,200 [2]	-	-	-
173,928	163,727	138,773	267,408	246,988	253,633
5,393,406	4,936,455	4,573,493	4,336,201	4,358,417	4,491,991
141,577	258,378	361,395	(210,941)	(453,090)	(893,795)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
36,963	39,446	34,728	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(707)	-	-	-
77,732	98,926	80,894 [1]	545,175	546,580	634,674
-	-	-	10,303	15,330	76,210
-	-	-	-	-	-
114,695	138,372	114,915	555,478	561,910	710,884
256,272	396,750	476,310	344,537	108,820	(182,911)
4,870,818	4,456,800	3,977,171	3,616,740	3,504,704	3,614,667
-	17,267	3,319	15,894	3,216	72,948
-	-	-	-	-	-
$ 5,127,090	$ 4,870,817	$ 4,456,800	$ 3,977,171	$ 3,616,740	$ 3,504,704

[3] – Due to the disposition of the CollegeInvest loan portfolio and related variable debt, CollegeInvest was removed as a major fund in Fiscal Year 2010-11 and is subsequently reported as part of the Other Business-Type Activities.

[4] – Parks and Wildlife after Fiscal Year 2010-11.

GOVERNMENT-WIDE
SCHEDULE OF CHANGES IN NET POSITION
PRIMARY GOVERNMENT
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

Functions/Programs	2011-12	2010-11	2009-10	2008-09
PROGRAM REVENUES:				
Charges for Services:				
Licenses and Permits	$ 574,289	$ 575,543	$ 526,812	$ 505,922
Service Fees	1,767,276	1,610,810	1,197,280	866,134
Education - Tuition, Fees, and Sales	2,406,696	2,243,375	1,999,358	1,957,558
Fines and Forfeits	196,905	202,377	221,728	204,377
Rents and Royalties	213,182	158,095	104,166	115,719
Sales of Products	626,033	597,768	594,612	565,404
Unemployment Surcharge	847,837	809,928	511,045	382,610
Other	237,276	242,830	235,390	234,522
Operating Grants and Contributions	9,049,749	9,908,328	9,842,967	7,279,615
Capital Grants and Contributions	732,367	684,720	632,002	505,931
TOTAL PROGRAM REVENUES	16,651,610	17,033,774	15,865,360	12,617,792
EXPENSES:				
General Government	224,382	192,579	189,865	308,410
Business, Community, and Consumer Affairs	600,068	667,929	662,854	705,037
Education	5,205,123	5,432,143	5,096,032	5,208,705
Health and Rehabilitation	703,684	696,539	659,187	644,699
Justice	1,555,294	1,538,363	1,527,857	1,543,310
Natural Resources	93,900	149,878	144,445	137,159
Social Assistance	6,746,574	6,397,426	6,091,958	5,220,295
Transportation	1,777,488	1,974,009	2,105,688	1,376,215
Payments to School Districts				
Payments to Other Governments				
Interest on Debt	40,935	32,487	33,203	20,393
Higher Education	5,068,481	4,755,385	4,451,541	4,153,282
Unemployment Insurance	1,571,321	2,141,728	2,496,188	1,138,621
CollegeInvest	-	-	68,650	78,647
Lottery	495,847	470,480	456,352	435,156
Wildlife	160,933	108,425	105,037	112,369
College Assist	403,023	402,648	410,027	399,576
Other Business-Type Activities	196,542	191,123	170,410	171,635
TOTAL EXPENSES	24,843,595	25,151,142	24,669,294	21,653,509
NET (EXPENSE) REVENUE	(8,191,985)	(8,117,368)	(8,803,934)	(9,035,717)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS:				
Sales and Use Taxes	2,333,644	2,280,693	1,987,576	2,093,113
Excise Taxes	244,624	236,945	244,344	251,209
Individual Income Tax	4,653,105	4,151,119	3,770,597	4,024,105
Corporate Income Tax	434,885	441,778	360,852	322,683
Other Taxes	519,870	466,408	376,388	655,478
Restricted Taxes	965,784	928,260	873,287	880,625
Unrestricted Investment Earnings (Losses)	15,015	6,523	10,215	22,591
Other General Revenues	96,213	91,608	112,138	119,748
Special and/or Extraordinary Items	-	1,493	(79,575)	(5,616)
(Transfers-Out) / Transfers-In	-	-	-	-
Internal Capital Contributions	-	-	-	-
Permanent Fund Additions	595	460	357	-
TOTAL GENERAL REVENUES AND OTHER CHANGES IN NET POSITION:	9,263,735	8,605,287	7,656,179	8,363,936
TOTAL CHANGES IN NET POSITION	1,071,750	487,919	(1,147,755)	(671,781)
NET POSITION - BEGINNING	18,657,791	18,201,752	20,357,317	20,957,280
Prior Period Adjustment	589,521	(31,880)	(559,075)	(112,338)
Accounting Changes	-	-	(448,735)	184,156
NET POSITION - ENDING	$ 20,319,062	$ 18,657,791	$ 18,201,752	$ 20,357,317

TOTAL PRIMARY GOVERNMENT

RESTATED 2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 458,916	$ 437,121	$ 415,167	$ 422,105	$ 419,824	$ 386,560
800,326	705,535	659,653	401,642	375,453	305,867
1,867,806	1,734,997	1,622,045	1,294,488	1,227,187	1,143,890
156,691	127,786	122,588	118,262	109,895	100,679
111,288	94,541	97,685	83,051	90,123	48,890
584,527	524,541	525,815	469,929	453,074	443,198
419,558	425,987	526,438	483,940	358,175	209,961
223,426	205,340	241,855	174,399	172,898	177,503
5,951,339	5,807,777	5,375,427	5,088,806	4,945,999	4,951,146
449,119	436,865	464,139	426,125	561,394	438,732
11,022,996	10,500,490	10,050,812	8,962,747	8,714,022	8,206,426
217,939	163,412	164,276	141,320	161,588	244,062
667,381	565,769	449,411	367,553	343,589	327,935
5,017,551	4,771,218	4,394,236	194,723	173,823	194,436
603,296	560,153	524,736	475,668	477,572	475,405
1,436,009	1,313,767	1,197,334	1,026,282	936,374	971,227
131,658	138,457	112,753	62,638	81,114	103,888
4,660,287	4,496,696	4,348,466	3,016,668	2,954,217	2,830,164
1,459,295	1,213,138	1,205,556	919,388	746,153	890,081
			3,283,590	3,131,486	2,946,679
			1,848,922	1,674,416	1,687,006
37,567	42,269	31,969	26,925	9,625	16,219
3,865,244	3,661,270	3,446,716	3,294,154	3,128,126	3,108,493
354,967	316,577	305,447	352,712	591,789	742,745
116,286	96,720	73,745	54,453	37,355	45,213
447,101	401,969	402,391	367,474	354,159	341,907
109,800	96,515	91,221			
326,080	199,677	115,200		-	
173,928	163,727	138,773	267,408	246,988	253,633
19,624,389	18,201,334	17,002,230	15,699,878	15,048,374	15,179,093
(8,601,393)	(7,700,844)	(6,951,418)	(6,737,131)	(6,334,352)	(6,972,667)
2,357,807	2,244,000	2,148,981	1,980,785	1,920,934	1,829,380
257,908	261,711	266,747	182,726	112,741	86,048
4,591,481	4,508,845	4,044,581	3,450,493	3,253,027	2,996,597
461,390	470,853	422,656	291,583	220,236	205,569
547,405	523,854	602,912	491,214	465,826	371,089
986,274	946,757	922,872	868,251	835,680	731,138
42,478	43,638	35,372	29,736	16,534	16,577
113,603	84,328	84,335	95,912	99,200	146,516
(6,843)	(25,915)	(14,241)	(1,112)	-	-
-	-	-	-	-	-
-	-	-	9,872	15,310	53,355
-	-	-	-	-	-
9,351,503	9,058,071	8,514,215	7,399,460	6,939,488	6,436,269
750,110	1,357,227	1,562,797	662,329	605,136	(536,398)
20,907,808	19,540,665	18,103,466	17,423,906	16,640,581	17,232,372
(393,912)	9,916	(125,598)	17,231	178,189	(55,393)
(306,726)	-	-	-	-	-
$ 20,957,280	$ 20,907,808	$ 19,540,665	$ 18,103,466	$ 17,423,906	$ 16,640,581

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ALL GOVERNMENTAL FUND TYPES
Last Ten Fiscal Years

(DOLLARS IN MILLIONS)

	2011-12	2010-11[3]	2009-10	2008-09[2]
REVENUES:				
Taxes	$ 9,182	$ 8,430	$ 7,640	$ 8,231
Less: Excess TABOR Revenues	-	-	-	-
Licenses, Permits, and Fines	724	745	734	701
Charges for Goods and Services	892	730	552	150
Rents (reported in 'Other' prior to FY05)	148	129	80	86
Investment Income	120	97	199	258
Federal Grants and Contracts	6,223	6,917	7,023	5,480
Unclaimed Property Receipts	43	40	42	58
Other	254	221	192	195
TOTAL REVENUES	17,586	17,309	16,462	15,159
EXPENDITURES:				
Current:				
General Government	359	560	775	511
Business, Community and Consumer Affairs	363	388	369	332
Education	661	778	855	879
Health and Rehabilitation	626	592	583	608
Justice	1,322	1,314	1,315	1,285
Natural Resources	90	132	126	121
Social Assistance	6,065	5,655	4,454	3,836
Transportation	982	1,064	1,017	1,074
Capital Outlay	459	329	240	308
Intergovernmental:				
Cities	287	300	281	294
Counties	1,371	1,478	2,253	2,043
School Districts	4,199	4,303	4,364	4,143
Other	177	185	219	185
Deferred Compensation Distributions	-	-	-	-
Debt Service[1]	236	208	194	189
TOTAL EXPENDITURES	17,197	17,286	17,045	15,808
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	389	23	(583)	(649)
OTHER FINANCING SOURCES (USES)				
Transfers-In	4,622	4,776	5,333	5,179
Transfers-Out:				
Higher Education	-	-	-	(121)
Other	(4,745)	(4,866)	(5,389)	(5,162)
Face Amount of Debt Issued	156	218	559	-
Bond Premium/Discount	13	-	8	-
Capital Lease Debt Issuance	17	17	-	11
Sale of Capital Assets	14	-	-	-
Insurance Recoveries	6	2	4	2
Debt Refunding Issuance	126	-	-	-
Debt Refunding Premium Proceeds	19	-	-	-
Debt Refunding Payments	(144)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	84	147	515	(91)
NET CHANGE IN FUND BALANCE	473	170	(68)	(740)
FUND BALANCE - BEGINNING	4,842	4,085	4,785	5,312
Prior Period Adjustments	(22)	(4)	(41)	(1)
Accounting Changes	-	591	-	214
FUND BALANCE - ENDING	$ 5,293	$ 4,842	$ 4,676	$ 4,785

[1] – See additional debt service information including principal and interest components and a ratio of total debt service expenditures to total noncapital expenditures on page 258.

[2] – In Fiscal Years 2008-09 and 2009-10, Unclaimed Property activity was partially converted from a Private Purpose Trust Fund to a Special Revenue Fund and therefore is not included in this schedule prior to the conversion.

[3] – Beginning in Fiscal Year 2010-11 the Supplemental Nutrition Assistance Program (SNAP) expenditures are reported in the Social Assistance line. In previous years it was reported as Intergovernmental payments in the Counties line.

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 9,203	$ 8,936	$ 8,396	$ 7,323	$ 6,794	$ 6,261
-	-	-	(41)	-	-
643	575	541	565	551	517
104	99	99	99	108	108
79	68	69	62	-	-
316	272	117	126	54	259
4,308	4,073	4,054	3,831	3,880	3,471
-	-	-	-	-	-
179	320	341	321	358	351
14,832	14,343	13,617	12,286	11,745	10,967
123	251	256	278	267	229
311	303	274	277	296	317
802	713	673	129	119	116
561	530	486	443	450	450
1,195	1,088	998	978	897	933
112	107	97	90	85	82
3,669	3,400	3,263	3,026	2,969	2,851
1,055	950	962	983	1,098	1,105
243	124	82	92	74	136
289	239	251	218	211	198
1,799	1,721	1,616	1,474	1,319	1,328
3,814	3,719	3,455	3,284	3,131	2,947
258	242	197	157	144	160
-	-	-	-	-	-
208	213	204	114	92	99
14,439	13,600	12,814	11,543	11,152	10,951
393	743	803	743	593	16
4,298	4,202	3,645	3,198	2,819	3,507
(131)	(120)	(128)	(597)	(605)	(695)
(4,237)	(4,137)	(3,580)	(3,136)	(2,750)	(3,406)
-	-	-	-	235	-
-	-	-	-	53	-
18	4	132	27	2	12
1	-	4	10	12	3
2	1	1	-	-	-
-	-	-	-	280	443
-	-	-	-	-	-
-	-	-	-	(311)	(436)
(49)	(50)	74	(498)	(265)	(572)
344	693	877	245	328	(556)
5,012	4,319	3,441	3,196	2,827	3,383
(44)	-	1	-	41	-
-	-	-	-	-	-
$ 5,312	$ 5,012	$ 4,319	$ 3,441	$ 3,196	$ 2,827

GENERAL PURPOSE REVENUE (AFTER TABOR REFUNDS)
GENERAL FUND
IN DOLLARS AND AS A PERCENT OF TOTAL
Last Ten Fiscal Years

(DOLLARS IN MILLIONS)

	2011-12	2010-11	2009-10	2008-09
Income Tax:				
Individual	$ 4,633	$ 4,154	$ 3,777	$ 4,021
Corporate	457	366	350	265
Net Income Tax	5,090	4,520	4,127	4,286
Sales, Use, and Excise Taxes	2,387	2,323	2,072	1,982
Less: Excess TABOR Revenues	-	-	-	-
Net Sales, Use, and Excise Taxes	2,387	2,323	2,072	1,982
Estate Taxes	-	-	-	-
Insurance Tax	197	190	187	192
Gaming and Other Taxes	20	20	16	-
Investment Income	14	8	10	9
Medicaid Provider Revenues	-	-	-	-
Other	26	25	44	56
TOTAL GENERAL REVENUES	$ 7,734	$ 7,086	$ 6,456	$ 6,525
Percent Change From Previous Year	9.1%	9.8%	-1.1%	-13.1%
(AS PERCENT OF TOTAL EXCLUDING TABOR REFUND)				
Net Income Tax	65.8%	63.8%	63.9%	65.7%
Sales, Use, and Excise Taxes	30.9	32.7	32.1	30.4
Estate Taxes	0.0	0.0	0.0	0.0
Insurance Tax	2.5	2.7	2.9	2.9
Other Taxes	0.3	0.3	0.2	0.0
Interest	0.2	0.1	0.2	0.1
Medicaid Provider Revenues	0.0	0.0	0.0	0.0
Other	0.3	0.4	0.7	0.9
TOTAL GENERAL REVENUES	100.0%	100.0%	100.0%	100.0%

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 4,600	$ 4,510	$ 4,044	$ 3,421	$ 3,189	$ 2,945
474	464	422	293	218	214
5,074	4,974	4,466	3,714	3,407	3,159
2,173	2,076	1,995	2,146	2,005	1,915
-	-	-	(41)	-	-
2,173	2,076	1,995	2,105	2,005	1,915
-	1	7	26	47	53
188	179	175	189	176	171
-	7	18	40	40	38
18	28	33	28	20	51
-	-	-	-	-	16
52	48	52	59	72	74
$ 7,505	$ 7,313	$ 6,746	$ 6,161	$ 5,767	$ 5,477
2.6%	8.4%	9.5%	6.8%	5.3%	-1.7%
67.6%	68.0%	66.2%	60.3%	59.1%	57.7%
29.0	28.4	29.5	34.1	34.8	34.9
0.0	0.0	0.1	0.4	0.8	1.0
2.5	2.4	2.6	3.1	3.1	3.1
0.0	0.1	0.3	0.6	0.7	0.7
0.2	0.4	0.5	0.5	0.3	0.9
0.0	0.0	0.0	0.0	0.0	0.3
0.7	0.7	0.8	1.0	1.2	1.4
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

EXPENDITURES BY DEPARTMENT[1] AND TRANSFERS FUNDED BY GENERAL PURPOSE REVENUES
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)	2011-12	RESTATED 2010-11	2009-10	2008-09
Department:[1]				
Agriculture	$ 5,152	$ 4,658	$ 5,915	$ 6,809
Corrections	647,313	657,559	563,570	637,292
Education	2,833,433	2,962,954	3,238,879	3,214,951
Governor	9,699	11,600	13,781	13,342
Health Care Policy and Financing	1,685,679	1,267,889	1,152,245	1,311,702
Higher Education	623,963	705,085	428,784	661,974
Human Services	703,676	710,966	751,149	776,394
Judicial Branch	337,039	325,173	323,146	328,056
Labor and Employment	-	-	-	-
Law	9,341	9,313	9,133	8,705
Legislative Branch	34,672	31,736	32,504	34,944
Local Affairs	10,448	10,579	10,854	12,276
Military and Veterans Affairs	5,355	4,969	5,263	5,637
Natural Resources	23,400	26,233	25,515	30,558
Personnel & Administration	3,935	4,823	5,139	5,337
Public Health and Environment	27,742	27,165	26,548	26,634
Public Safety	81,993	80,239	79,459	78,874
Regulatory Agencies	1,597	1,529	1,429	1,451
Revenue	55,596	52,540	54,187	67,092
Treasury	4,914	4,140	7,784	10,643
Transfer to Capital Construction Fund	49,298	11,985	169	39,396
Transfer to Various Cash Funds	72,000	296,872	8,000	10,281
Transfer to the Highway Users Tax Fund	-	-	-	28,965
Other Transfers and Nonoperating Disbursements	25,479	19,422	20,555	102,966
TOTALS	$ 7,251,724	$ 7,227,429	$ 6,764,008	$ 7,414,279
Percent Change	0.3%	3.0%	-8.8%	-4.0%
(AS PERCENT OF TOTAL)				
Education	39.1%	41.0%	47.9%	43.4%
Health Care Policy and Financing	23.2	17.5	17.0	17.7
Higher Education	8.6	9.8	6.3	8.9
Human Services	9.7	9.8	11.1	10.5
Corrections	8.9	9.1	8.3	8.6
Transfer to Capital Construction Fund	0.7	0.2	0.0	0.5
Transfer to Various Cash Funds	1.0	4.1	0.1	0.1
Transfers to the Highway Users Tax Fund	0.0	0.0	0.0	0.4
Judicial	4.6	4.5	4.8	4.4
Revenue	0.8	0.7	0.8	0.9
All Others	3.4	3.3	3.7	4.6
TOTALS	100.0%	100.0%	100.0%	100.0%

[1] – Expenditures in this schedule are reported on the modified accrual basis (GAAP basis) rather than the budgetary basis, which defers certain payroll, Medicaid costs and related revenues, and other statutorily defined expenditures to the following fiscal year. Certain expenditures are shown in the department that makes the external payment rather than being shown in the department that receives the original general-funded appropriation.

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 7,124	$ 5,197	$ 4,038	$ 4,107	$ 3,716	$ 8,700
626,246	577,482	534,233	495,234	467,207	476,972
3,023,255	2,882,876	2,718,667	2,514,427	2,417,490	2,313,588
17,346	11,991	15,862	15,808	13,317	31,465
1,482,803	1,369,321	1,362,893	1,247,254	1,142,620	1,132,643
747,717	693,999	636,341	587,958	591,221	685,686
749,974	718,366	590,071	568,461	534,759	551,299
300,674	265,161	237,673	219,612	207,432	213,939
-	108	-	-	-	-
8,474	8,975	7,143	6,738	6,266	8,141
31,139	29,880	27,633	26,745	26,818	28,100
10,895	9,973	8,500	8,573	4,565	7,419
5,407	5,050	4,324	3,883	3,739	4,273
30,086	28,550	22,806	22,481	19,337	23,599
10,934	9,385	8,181	7,805	7,457	12,282
23,596	23,081	20,586	13,061	12,359	16,573
72,806	67,169	58,785	56,315	53,895	54,465
1,400	1,273	1,390	1,047	1,028	1,582
73,593	65,398	57,928	57,702	57,066	66,898
13,902	12,403	18,443	15,027	690	62,171
183,443	291,467	104,841	40,759	12,270	9,489
327	3,748	67,100	185,628	-	-
166,182	291,179	65,345	81,212	5,559	-
137,747	130,598	49,190	20,264	34,257	58,746
$ 7,725,070	$ 7,502,630	$ 6,621,973	$ 6,200,101	$ 5,623,068	$ 5,768,030
3.0%	13.3%	6.8%	10.3%	-2.5%	0.9%
39.1%	38.4%	41.1%	40.6%	43.0%	40.1%
19.2	18.3	20.6	20.1	20.3	19.6
9.7	9.3	9.6	9.5	10.5	11.9
9.7	9.6	8.9	9.2	9.5	9.6
8.1	7.7	8.1	8.0	8.3	8.3
2.4	3.9	1.6	0.7	0.2	0.2
0.0	0.0	1.0	3.0	0.0	-
2.2	3.9	1.0	-	-	-
3.9	3.5	3.6	3.5	3.7	3.7
1.0	0.9	0.9	0.9	1.0	1.2
4.7	4.5	3.6	4.5	3.5	5.4
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

FUND BALANCE
GENERAL FUND AND ALL OTHER GOVERNMENTAL FUND TYPES
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

	2011-12	2010-11[2]	2009-10	2008-09
GENERAL PURPOSE:				
Reserved for:				
Encumbrances	$ -	$ -	$ 5,721	$ 2,195
Noncurrent Assets	-	-	-	1
Statutory Purposes	-	-	-	148,212
Risk Management	-	-	23,031	18,650
Unreserved Undesignated:				
General Fund	-	-	(30,822)	155,436
Unreserved:				
General Fund	-	-	17,854	10,939
Nonspendable:				
Inventories	6,942	8,742		
Prepaids	24,175	33,009		
Restricted	503,449	542,997		
Committed	331,419	39,458		
Assigned	20	109		
Unassigned	359,421	(21,468)		
TOTAL RESERVED	-	-	28,752	169,058
TOTAL UNRESERVED	-	-	(12,968)	166,375
TOTAL FUND BALANCE	1,225,426	602,847	15,784	335,433
ALL OTHER GOVERNMENTAL FUNDS:				
Reserved for:				
Encumbrances	$ -	$ -	$ 1,052,572	$ 1,043,396
Noncurrent Assets	-	-	584,828	515,062
Debt Service	-	-	4,093	558
Statutory Purposes	-	-	325,463	40,921
Emergencies	-	-	94,000	93,550
Funds Reported as Restricted	-	-	1,151,448	1,445,739
Unreserved, Reported in:				
Special Revenue Funds	-	-	57,148	53,498
Capital Projects Funds	-	-	(35,611)	54,687
Nonmajor Special Revenue Funds	-	-	1,302,178	1,117,248
Nonmajor Permanent Funds	-	-	10,586	8,500
Unreserved:				
Designated for Unrealized Investment Gains:				
Reported in Major Funds	-	-	34,487	30,327
Reported in Nonmajor Special Revenue Funds	-	-	40,778	23,719
Reported in Nonmajor Debt Service Funds	-	-	-	-
Reported in Nonmajor Permanent Funds	-	-	38,541	22,875
Nonspendable:				
Inventories	8,690	9,839		
Permanent Fund Principal	738,091	658,883		
Prepaids	28,665	21,540		
Restricted	1,673,490	1,988,088		
Committed	1,618,545	1,560,775		
TOTAL RESERVED	-	-	3,212,404	3,179,226
TOTAL UNRESERVED	-	-	1,448,107	1,310,454
TOTAL FUND BALANCE	4,067,481	4,239,125	4,660,511	4,449,680
TOTAL RESERVED	-	-	3,241,156	3,308,284
TOTAL UNRESERVED	-	-	1,435,139	1,476,829
TOTAL FUND BALANCE	$ 5,292,907	$ 4,841,972	$ 4,676,295	$ 4,785,113

[1] – This amount results from a $458.1 million year-end transfer into the General Fund from various cash funds to prevent a deficit fund balance

[2] – The implementation of Governmental Accounting Standards Board Statement No. 54 in Fiscal Year 2010-11 resulted in a significant change in the State's fund balance classifications.

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 16,487	$ 11,912	$ 12,233	$ 3,497	$ 2,106	$ 3,684
7	13	91	192	300	231
151,721	267,020	251,704	198,751	207,003	60,731
35,559	38,593	32,851	36,473	33,301	39,412
-	95,779	295,882	-	-	-
3,639	-	-	-	4,272	30,657
203,774	317,538	296,879	238,913	242,710	104,058
3,639	95,779	295,882	-	4,272	30,657
207,413	413,317	592,761	238,913	246,982	134,715
$ 966,477	$ 821,112	$ 814,811	$ 629,430	$ 795,414	$ 916,053
425,830	385,248	342,341	292,336	278,843	278,006
558	558	580	3,298	7,965	5,137
109,322	130,000	137,530	10,263	11,565	10,929
93,000	85,760	79,800	71,000	172,202	150,762
1,902,755	1,669,326	1,233,272	1,104,061	998,428	770,874
54,676	72,870	872,212	812,706	41,589	27,692
134,470	199,126	(47,740)	(12,545)	(39,986)	4,555
1,391,483	1,233,276	291,488	274,941	664,258	448,766
2,326	1,782	1,642	1,954	1,291	961
13,385	-	-	4,484	6,964	30,944
8,751	-	-	347	5,491	20,380
-	-	-	-	-	-
1,571	-	-	9,926	4,718	27,429
3,497,942	3,092,004	2,608,334	2,110,388	2,264,417	2,131,761
1,606,662	1,507,014	1,117,602	1,091,813	684,325	560,727
5,104,604	4,599,018	3,725,936	3,202,201	2,948,742	2,692,488
3,701,716	3,409,542	2,905,213	2,349,301	2,507,127	2,235,819
1,610,301	1,602,873	1,413,484	1,091,813	688,597	591,384
$ 5,312,017	$ 5,012,335	$ 4,318,697	$ 3,441,114	$ 3,195,724	$ 2,827,203

TABOR REVENUES, EXPENDITURES, FISCAL YEAR SPENDING LIMITATIONS, AND REFUNDS
Last Twelve Fiscal Years

(DOLLARS IN THOUSANDS)	Unaudited 2011-12	2010-11	2009-10	2008-09
DISTRICT REVENUES:				
Exempt District Revenues	$ 15,017,772	$ 15,532,632	$ 16,056,039	$ 14,496,192
Nonexempt District Revenues	10,273,184	9,424,764	8,567,941	9,102,354
TOTAL DISTRICT REVENUES	25,290,956	24,957,396	24,623,980	23,598,546
Percent Change In Nonexempt District Revenues	9.0%	10.0%	-5.9%	-9.0%
DISTRICT EXPENDITURES:				
Exempt District Expenditures	15,017,772	15,532,632	16,056,039	14,496,192
Nonexempt District Expenditures	9,791,616	9,330,892	8,638,571	10,168,409
TOTAL DISTRICT EXPENDITURES	24,809,388	24,863,524	24,694,610	24,664,601
Percent Change In Nonexempt District Expenditures	4.9%	8.0%	-15.0%	6.7%
TOTAL DISTRICT RESERVE/FUND BALANCE INCREASE (DECREASE)	$ 481,568	$ 93,872	$ (70,630)	$ (1,066,055)
FISCAL YEAR SPENDING LIMIT				
Prior Fiscal Year Spending Limitation	$ 8,654,192	$ 8,567,941	$ 9,102,354	$ 8,829,131
Adjustments To Prior Year Limit[2]	(28,059)	(16,368)	(422,016)	(10,365)
ADJUSTED PRIOR YEAR FISCAL SPENDING LIMITATION	8,626,133	8,551,573	8,680,338	8,818,766
Allowable Growth Rate (Population Plus Inflation)	2.0%	1.2%	5.8%	4.1%
Current Fiscal Year Spending Limitation	8,798,655	8,654,192	9,183,797	9,180,336
Adjustments To Current Year Limit	-	-	-	23,505
ADJUSTED CURRENT YEAR FISCAL SPENDING LIMITATION	8,798,655	8,654,192	9,183,797	9,203,841
EXCESS STATE REVENUE CAP (ESRC)[3]	10,870,948	10,684,856		
NONEXEMPT DISTRICT REVENUES	10,273,184	9,424,764	8,567,941	9,102,354
Amount Over(Under) Adjusted Fiscal Year Spending Limitation	1,474,529	770,572	(615,856)	(101,488)
Amount Over(Under) Excess State Revenue Cap	(597,764)	(1,260,092)		
Correction Of Prior Years' Refunds	-	-	-	-
Voter Approved or Statutory Retention of Excess Revenue	-	-	-	-
FISCAL YEAR REFUND	$ -	$ -	$ -	$ -

[1] – The implementation of Governmental Accounting Standards Board Statement No. 34 in Fiscal Year 2001-02 resulted in a significant change in the State's fund structure that increased the amount of intra and interfund transfers. Because most of the transfers result in exempt revenues and expenditures, most of the change shows in the exempt categories.

[2] – Large adjustments to the prior year limit are primarily related to activities qualifying as TABOR enterprises, after which the activity's revenues and expenditures are no longer shown in the district amounts.

[3] – Beginning in Fiscal Year 2010-11, with the expiration of the Referendum C retention period, Fiscal Year Refunds are based on the Excess State Revenue Cap rather than the Fiscal Year Spending Limit.

2007-08	2006-07	2005-06	Restated 2004-05	2003-04	2002-03	2001-02	Restated 2000-01
$ 12,126,729	$ 11,759,914	$ 10,899,936	$ 11,015,958	$ 11,650,100	$ 12,059,372	$ 11,702,980	$ 8,213,400
9,998,559	9,641,867	9,161,391	8,482,963	8,331,991	7,712,512	7,752,211	8,877,105
22,125,288	21,401,781	20,061,327	19,498,921	19,982,091	19,771,884	19,455,191	17,090,505
3.7%	5.2%	8.0%	1.8%	8.0%	-0.5%	-12.7%	4.4%
12,126,729	11,759,914	10,899,936	11,015,958	11,650,100	12,059,372	11,702,980	8,213,399
9,533,890	8,847,334	8,029,686	9,473,642	7,799,832	8,198,724	7,729,239	6,945,742
21,660,619	20,607,248	18,929,622	20,489,600	19,449,932	20,258,096	19,432,219	15,159,141
7.8%	10.2%	-15.2%	21.5%	-4.9%	6.1%	11.3%	7.3%
$ 464,670	$ 794,533	$ 1,131,705	$ (990,679)	$ 532,159	$ (486,212)	$ 22,972	$ 1,931,364
$ 8,333,827	$ 8,045,256	$ 8,314,374	$ 8,331,991	$ 7,712,512	$ 7,752,211	$ 7,948,550	$ 7,563,710
(1,054)	(173)	(372,471)	(383,103)	(31,732)	(12,865)	(53,497)	-
8,332,773	8,045,083	7,941,903	7,948,888	7,680,780	7,739,346	7,895,053	7,563,710
5.5%	3.5%	1.3%	2.2%	3.6%	6.9%	4.0%	5.1%
8,791,075	8,326,662	8,045,148	8,123,764	7,957,288	8,273,361	8,210,855	7,949,459
38,056	7,165	109	190,610	374,703	23,426	(84,666)	(909)
8,829,131	8,333,827	8,045,257	8,314,374	8,331,991	8,296,787	8,126,189	7,948,550
9,998,559	9,641,867	9,161,391	8,482,963	8,331,991	7,712,512	7,752,211	8,877,105
1,169,428	1,308,040	1,116,134	168,589	-	(584,275)	(373,978)	928,555
-	-	-	284	-	-	8,284	(1,354)
1,169,428	1,308,040	1,116,134	127,810	-	-	-	-
$ -	$ -	$ -	$ 41,063	$ -	$ -	$ -	$ 927,201

INDIVIDUAL INCOME TAX RETURNS[1]
BY ADJUSTED GROSS INCOME CLASS
2000 to 2009

(NUMBER OF RETURNS, PERCENT OF NET INCOME TAX REVENUE)

	2009[2]		2008		2007		2006		2005	
	# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax
ADJUSTED GROSS INCOME CLASS										
Negative Income	33,536	0.2%	23,480	0.0%	24,376	0.0%	23,376	0.0%	23,916	0.0%
$0 to $5,000	82,340	0.0%	76,617	0.0%	81,028	0.0%	72,400	0.0%	76,547	0.0%
$5,001 to $10,000	119,531	0.2%	112,812	0.0%	109,819	0.0%	108,412	0.0%	112,703	0.0%
$10,001 to $15,000	139,504	0.3%	130,686	0.3%	125,816	0.2%	127,061	0.3%	128,661	0.3%
$15,001 to $20,000	143,006	0.7%	139,486	0.8%	134,806	0.6%	134,933	0.8%	134,643	0.8%
$20,001 to $25,000	139,626	1.2%	135,930	1.3%	131,969	0.6%	130,926	1.3%	130,647	1.4%
$25,001 to $35,000	245,832	3.7%	248,979	4.1%	243,919	3.3%	240,034	3.8%	236,285	4.1%
$35,001 to $50,000	278,767	7.2%	285,209	7.8%	278,843	6.3%	272,040	7.2%	267,939	7.6%
$50,001 to $75,000	311,321	13.3%	318,161	14.0%	313,367	11.4%	302,778	12.9%	295,028	13.6%
$75,001 to $100,000	199,941	13.3%	202,834	13.9%	200,847	11.4%	189,359	12.5%	179,635	13.0%
$100,000 and Over	319,821	60.0%	317,476	57.8%	330,337	65.7%	290,548	61.2%	256,424	59.2%
TOTAL	2,013,225	100%	1,991,670	100.0%	1,975,127	100.0%	1,891,867	100.0%	1,842,428	100.0%

Source: Colorado Department of Revenue

[1] – Returns and taxes generated by taxpayers claimed as dependents are excluded from this data.
[2] – Distribution analysis is done after the end of the late filing period and this is the most current data available from the Department of Revenue.

SALES TAX RETURNS
BY INDUSTRY CLASS
2003 to 2011[1]

(NUMBER OF RETURNS, PERCENT OF NET SALES TAX REVENUE)

	2011		2010		2009		2008	
	# of Tax Returns	% of Sales Tax	# of Tax Returns	% of Sales Tax	# of Tax Returns	% of Sales Tax	# of Tax Returns	% of Sales Tax
INDUSTRY CLASS								
Agriculture, Forestry, & Fisheries	4,995	0.1%	3,787	0.1%	2011-12	0.1%	3,653	0.1%
Mining	9,775	1.7%	5,543	1.4%	5,324	1.9%	4,491	1.9%
Public Utilities	14,073	3.9%	10,177	3.6%	9,721	3.5%	9,517	3.9%
Construction Trades	45,046	1.2%	33,065	1.1%	31,811	1.3%	31,949	1.5%
Manufacturing	152,038	4.7%	96,062	4.2%	88,504	4.7%	84,393	4.8%
Wholesale Trade	112,066	5.8%	72,331	5.7%	72,914	6.6%	72,432	6.7%
Retail Trade	542,876	51.4%	385,914	51.8%	385,320	49.5%	395,100	49.9%
Transportation & Warehousing	4,616	0.2%	3,831	0.2%	3,916	0.3%	4,014	0.3%
Information Producers/Distributors	264,926	5.6%	167,660	6.3%	171,984	6.3%	174,348	5.9%
Finance & Insurance	59,750	0.8%	35,443	1.4%	35,103	1.4%	33,499	1.5%
Real Estate, Rental, & Leasing Services	123,870	3.3%	84,376	3.4%	82,509	3.7%	79,541	3.8%
Professional, Scientific, & Technical Services	106,421	1.8%	64,231	1.5%	64,002	1.6%	65,592	1.6%
Bus. Admin., Support, Waste/Remediation Services	35,700	0.6%	24,102	0.6%	24,615	0.7%	23,401	0.7%
Educational Services	8,674	0.2%	5,914	0.2%	6,068	0.2%	6,526	0.2%
Health Care & Social Assistance Services	19,084	0.2%	16,018	0.2%	15,572	0.2%	13,013	0.2%
Arts, Entertainment, & Recreation Services	21,477	0.6%	17,230	0.6%	17,301	0.6%	17,391	0.6%
Hotel & Other Accommodation Services	24,183	3.6%	21,282	3.5%	21,153	3.6%	21,221	3.6%
Food & Drinking Services	143,273	11.8%	130,911	11.8%	129,780	11.4%	129,123	10.5%
Other Personal Services	101,431	2.2%	86,316	2.2%	86,861	2.3%	86,647	2.2%
Government Services	2,731	0.2%	6,290	0.2%	5,655	0.1%	6,044	0.1%
TOTAL	1,797,005	100%	1,270,483	100%	1,258,113	100%	1,261,895	100%

Source: Colorado Department of Revenue

[1] – Data is not available in this format prior to calendar year 2003.

2004		2003		2002		2001		2000	
# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax	# of Tax Returns	% of Income Tax
24,570	0.0%	24,632	0.0%	22,477	0.0%	16,539	0.0%	13,946	0.0%
73,929	0.0%	74,854	0.0%	73,714	0.0%	75,710	0.0%	73,929	0.0%
112,776	0.0%	114,615	0.1%	115,045	0.1%	113,237	0.1%	116,422	0.1%
129,339	0.4%	132,540	0.5%	134,152	0.5%	131,411	0.5%	134,898	0.5%
134,988	1.0%	137,195	1.1%	139,267	1.2%	139,013	1.2%	144,220	1.2%
131,424	1.6%	133,960	1.8%	136,897	1.9%	136,429	1.9%	140,010	1.9%
236,162	4.7%	239,657	5.3%	243,253	5.6%	244,586	5.5%	243,715	5.2%
266,625	8.6%	268,253	9.6%	271,283	9.9%	269,802	9.3%	263,657	8.7%
289,548	15.1%	286,609	16.5%	291,227	17.1%	290,662	15.9%	283,693	14.9%
171,170	14.0%	163,572	14.7%	161,047	14.7%	159,483	13.5%	150,626	12.2%
227,936	54.6%	202,886	50.4%	196,065	49.0%	203,312	52.1%	203,040	55.3%
1,798,467	100.0%	1,778,773	100.0%	1,784,427	100.0%	1,780,184	100.0%	1,768,156	100.0%

COLORADO TAX RATES[1]

2002 to 2011

Income Tax Rate	Sales Tax Rate
4.63%	2.90%

Source: Colorado Department of Revenue

[1] – Tax rates can be lowered by the General Assembly, but cannot be raised without a vote of the people. Tax rates have remained unchanged since 2001, when Sales Tax was reduced from 3.0 percent to 2.9 percent.

2007		2006		2005		2004		2003	
# of Tax Returns	% of Sales Tax	# of Tax Returns	% of Sales Tax	# of Tax Returns	% of Sales Tax	# of Tax Returns	% of Sales Tax	# of Tax Returns	% of Sales Tax
3,632	0.1%	3,808	0.1%	3,529	0.1%	3,268	0.1%	2,756	0.1%
4,104	1.7%	3,775	1.4%	3,617	1.0%	2,673	0.8%	2,481	0.6%
8,725	3.0%	7,904	3.1%	7,419	2.8%	6,210	2.6%	6,497	2.4%
30,929	1.5%	32,291	1.6%	30,741	1.6%	29,916	1.4%	28,342	1.6%
87,475	4.9%	85,822	4.8%	75,927	4.4%	73,996	4.1%	68,682	3.8%
74,498	6.7%	78,156	6.8%	78,351	6.6%	77,908	6.0%	66,412	5.7%
399,395	51.5%	409,029	52.2%	392,892	53.5%	388,011	54.4%	371,658	54.7%
4,733	0.3%	5,346	0.4%	5,583	0.3%	4,878	0.3%	4,125	0.2%
170,488	5.8%	163,953	5.8%	149,711	5.9%	144,908	6.3%	127,785	6.5%
34,308	1.2%	37,478	1.0%	35,960	1.0%	33,723	1.0%	33,680	1.1%
71,969	3.8%	72,110	3.7%	71,331	3.6%	70,647	3.7%	64,212	3.6%
66,352	1.8%	71,590	1.8%	74,471	2.0%	89,310	2.4%	105,807	2.9%
23,014	0.7%	23,497	0.6%	21,979	0.7%	20,707	0.6%	19,070	0.6%
5,566	0.2%	5,136	0.2%	4,767	0.2%	4,263	0.2%	3,747	0.1%
12,233	0.2%	12,290	0.2%	11,142	0.2%	10,092	0.2%	8,685	0.1%
17,196	0.6%	16,957	0.6%	14,965	0.6%	13,440	0.6%	11,587	0.6%
20,995	3.5%	20,717	3.3%	20,176	3.1%	19,959	3.1%	20,087	3.2%
125,682	10.2%	121,234	10.0%	116,291	10.0%	110,799	9.9%	105,168	9.8%
85,361	2.1%	85,499	2.1%	83,498	2.2%	79,398	2.1%	72,999	2.2%
7,445	0.2%	10,479	0.3%	9,938	0.2%	7,967	0.2%	8,390	0.2%
1,254,100	100%	1,267,071	100%	1,212,288	100%	1,192,073	100%	1,132,170	100%

DEBT SERVICE EXPENDITURES
ALL GOVERNMENTAL FUND TYPES
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

	2011-12	2010-11	2009-10	RESTATED 2008-09
DEBT SERVICE EXPENDITURES:				
Principal	$ 150,689	$ 124,993	$ 116,083	$ 109,801
Interest	85,586	82,829	77,919	78,719
TOTAL DEBT SERVICE EXPENDITURES	$ 236,275	$ 207,822	$ 194,002	$ 188,520
Percent Change Over Previous Year	13.7%	7.1%	2.9%	-9.2%
TOTAL NONCAPITAL EXPENDITURES	16,470,142	16,654,138	16,566,769	15,448,232
TOTAL CAPITAL EXPENDITURES	726,501	631,546	478,179	359,518
TOTAL GOVERNMENTAL EXPENDITURES	17,196,643	17,285,684	17,044,948	15,807,750
DEBT SERVICE EXPENDITURES AS PERCENT OF TOTAL NONCAPITAL EXPENDITURES:				
Principal	0.9%	0.7%	0.7%	0.7%
Interest	0.5%	0.5%	0.5%	0.5%
Total Debt Service Expenditures	1.4%	1.2%	1.2%	1.2%

TOTAL OUTSTANDING DEBT[1 2]
PRIMARY GOVERNMENT
Last Ten Fiscal Years

(DOLLARS IN THOUSANDS)

	2011-12	2010-11	2009-10	2008-09
Governmental Activities:				
Revenue Backed Debt	$ 739,138	$ 869,282	$ 992,436	$ 1,106,973
Certificates of Participation	1,018,456	897,632	689,973	162,053
Capital Leases	121,429	107,588	97,130	91,813
Notes and Mortgages	19,369	-	515,000	515,000
TOTAL GOVERNMENTAL OUTSTANDING DEBT	1,898,392	1,874,502	2,294,539	1,875,839
Business-Type Activities:				
Revenue Backed Debt	3,753,617	2,762,166	2,306,693	3,551,588
Certificates of Participation	420,951	430,537	432,698	446,656
Capital Leases	39,038	48,416	83,374	93,773
Notes and Mortgages	7,353	3,503	43,925	4,771
TOTAL BUSINESS-TYPE OUTSTANDING DEBT	4,220,959	3,244,622	2,866,690	4,096,788
Total Primary Government:				
Revenue Backed Debt	4,492,755	3,631,448	3,299,129	4,658,561
Certificates of Participation	1,439,407	1,328,169	1,122,671	608,709
Capital Leases	160,467	156,004	180,504	185,586
Notes and Mortgages	26,722	3,503	558,925	519,771
TOTAL OUTSTANDING DEBT[1]	$ 6,119,351	$ 5,119,124	$ 5,161,229	$ 5,972,627
Percent Change Over Previous Year	19.5%	-0.8%	-13.6% [3]	7.7%
Colorado Population (In Thousands) Restated for Censu	5,188	5,117	5,048	4,972
Per Capita Debt (Dollars Per Person) Restated for Censı	$1,180	$1,000	$1,022	$1,201
Per Capita Income (Thousands Per Person)	$44.8	$44.0	$42.1	$41.2
Per Capita Debt as a Percent of Per Capita Income	2.6%	2.3%	2.4%	2.9%

[1] – General Obligation Debt is prohibited by the State Constitution except to fund buildings for State use, to defend the State or the U.S. (in time of war), or to provide for unforeseen revenue deficiencies.

[2] – Colorado State Constitution requires multiple year obligations to be approved by voters; therefore, there is no specific legal debt limitation.

2007-08	RESTATED 2006-07	RESTATED 2005-06	RESTATED 2004-05	RESTATED 2003-04	RESTATED 2002-03
$ 104,924	$ 100,681	$ 97,583	$ 15,574	$ 11,932	$ 16,581
102,652	112,145	106,322	98,829	80,281	82,116
$ 207,576	$ 212,826	$ 203,905	$ 114,403	$ 92,213	$ 98,697
-2.5%	4.4%	78.2%	24.1%	-6.6%	15.7%
14,196,496	13,365,782	12,586,379	11,298,334	10,664,540	10,541,507
242,572	233,914	228,077	244,178	488,140	409,971
14,439,068	13,599,696	12,814,456	11,542,512	11,152,680	10,951,478
0.7%	0.8%	0.8%	0.1%	0.1%	0.2%
0.7%	0.8%	0.8%	0.9%	0.8%	0.7%
1.4%	1.6%	1.6%	1.0%	0.9%	0.9%

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
$ 1,216,006	$ 1,319,718	$ 1,418,446	$ 1,512,987	$ 1,518,564	$ 1,273,146
172,864	183,203	196,475	63,332	44,244	57,132
60,031	30,456	17,482	22,308	16,040	8,546
460,000	345,000	415,000	520,000	397,023	-
1,908,901	1,878,377	2,047,403	2,118,627	1,975,871	1,338,824
3,325,690	2,935,383	2,304,485	2,063,378	1,578,903	1,553,595
210,150	218,916	260,578	75,729	73,724	46,811
93,374	68,621	60,724	90,140	86,531	85,919
6,211	9,463	6,946	9,402	6,262	6,602
3,635,425	3,232,383	2,632,733	2,238,649	1,745,420	1,692,927
4,541,696	4,255,101	3,722,931	3,576,365	3,097,467	2,826,741
383,014	402,119	457,053	139,061	117,968	103,943
153,405	99,077	78,206	112,448	102,571	94,465
466,211	354,463	421,946	529,402	403,285	6,602
$ 5,544,326	$ 5,110,760	$ 4,680,136	$ 4,357,276	$ 3,721,291	$ 3,031,751
8.5%	9.2%	7.4%	17.1%	22.7%	12.5%
4,890	4,804	4,720	4,632	4,575	4,529
$1,134	$1,064	$992	$941	$813	$669
$44.2	$42.7	$41.2	$38.8	$36.9	$35.3
2.6%	2.5%	2.4%	2.4%	2.2%	1.9%

3 – Decline was related to the CollegeInvest sale and retirement of bonds previously issued to support purchase and origination of student loans.

REVENUE BOND COVERAGE[1]
Last Ten Fiscal Years
(DOLLARS IN THOUSANDS)

Fiscal Year	Gross Revenue	Direct Operating Expense	Net Revenue Available For Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
Governmental Funds: Transportation Revenue Anticipation Notes (TRANs)							
2011-12	$ 1,105,452	$ 938,787	$ 166,665	$ 125,265	$ 41,400	$ 166,665	1.00
2010-11	1,162,586	994,596	167,990	119,385	48,605	167,990	1.00
2009-10	1,104,185	936,194	167,991	113,300	54,691	167,991	1.00
2008-09	980,992	813,000	167,992	107,795	60,197	167,992	1.00
2007-08	167,989	-	167,989	102,475	65,514	167,989	1.00
2006-07	167,982	-	167,982	97,490	70,492	167,982	1.00
2005-06	167,991		167,991	92,835	75,156	167,991	1.00
2004-05	84,787	-	84,787	5,870	78,917	84,787	1.00
2003-04	72,875	-	72,875	3,250	69,625	72,875	1.00
2002-03	71,141	-	71,141	10,005	61,136	71,141	1.00
Enterprise Funds (Excluding Higher Education): State Fair, CollegeInvest, Statewide Bridge Enterprise, and Unemployment Insurance[2]							
2011-12	$ 240,822	$ -	$ 240,822	$ -	$ 18,234	$ 18,234	13.21
2010-11	74,280	-	74,280	-	8,408	8,408	8.83
2008-09	200,753	34,107	166,646	24,000	17,126	41,126	4.05
2007-08	351,308	126,788	224,520	155	41,492	41,647	5.39
2006-07	402,013	101,632	300,381	16,155	76,077	92,232	3.26
2005-06	106,230	79,489	26,741	39,747	53,783	93,530	0.29
2004-05	71,365	55,119	16,246	44,077	33,182	77,259	0.21
2003-04	221,271	39,812	181,459	39,012	14,924	53,936	3.36
2002-03	204,866	42,252	162,614	29,142	15,564	44,706	3.64
Higher Education Institutions							
2011-12	$ 1,093,528	$ 507,761	$ 585,767	$ 69,992	$ 114,914	$ 184,906	3.17
2010-11	1,025,079	487,781	537,298	64,345	110,488	174,833	3.07
2009-10	947,626	477,126	470,499	46,650	85,723	132,373	3.55
2008-09	846,389	450,057	396,332	40,965	69,195	110,160	3.60
2007-08	793,013	420,908	372,105	36,940	58,466	95,406	3.90
2006-07	687,200	391,433	295,767	34,145	48,073	82,218	3.60
2005-06	649,238	376,431	272,807	29,365	45,699	75,064	3.63
2004-05	623,247	354,669	268,578	28,375	30,028	58,403	4.60
2003-04	555,602	329,204	226,398	24,390	29,533	53,923	4.20
2002-03	522,448	332,697	189,751	20,665	24,550	45,215	4.20

[1] – Pledged revenues supporting the Governmental Funds TRANs include primarily federal grants under agreement with the Federal Highway Administration (FHWA). Before Fiscal Year 2009-10, pledged revenue also included a portion of sales and use tax revenues of the General Fund diverted to the Highway Users Tax Fund and the Highway Users Tax Fund revenues. Pledged revenues supporting the Enterprise Funds' borrowings, excluding Higher Education, were primarily student loan repayment amounts at CollegeInvest, which were used to make the required debt service payments. CollegeInvest's loan portfolio was sold in Fiscal Year 2009-10 and related bonds were sold or redeemed. Pledged revenues supporting Higher Education Institutions' borrowings are primarily auxiliary fees related to student housing and tuition. Pledged revenues supporting Unemployment Insurance bonds are from assessments on employers.

[2] – At the close of Fiscal Year 2009-10, neither CollegeInvest nor State Fair had any outstanding revenue bonds requiring pledged revenues amount to be reported. In Fiscal Year 2011-12, Unemployment Insurance issued revenue bonds requiring pledged revenues.

COLORADO DEMOGRAPHIC DATA
2003 to 2012

Year	Population (000)	Percentage Share of U.S. Population	Total Personal Income (Billions)	Per Capita Personal Income (Dollars)	% of U.S. Per Capita Income	Employ-ment (000)	Unemploy-ment %
2012 est	5,188	1.65%	$ 232.4	$ 44,796	105.3%	*	8.0%
2011	5,117	1.64	225.4	44,049	106.0	2,497	8.3
2010	5,048	1.63	212.5	42,096	105.8	2,481	8.9
2009	4,972	1.62	204.6	41,150	106.5	2,514	8.1
2008	4,890	1.61	216.0	44,172	107.9	2,601	4.8
2007	4,804	1.59	205.2	42,714	108.1	2,583	3.8
2006	4,720	1.58	194.4	41,186	109.2	2,542	4.3
2005	4,632	1.57	179.7	38,795	109.4	2,456	5.1
2004	4,575	1.56	168.6	36,852	108.7	2,393	5.6
2003	4,529	1.56	159.9	35,306	109.3	2,340	6.1

Source: U.S. Department of Commerce, Bureau of Economic Analysis, U.S. Census Bureau, and Colorado Department of Labor and Employment, State Demographer for the 2012 population estimate

* – Data is not available.

COLORADO EMPLOYMENT[1,2]
BY INDUSTRY
2003 to 2012
(AMOUNTS IN THOUSANDS)

Industry	2012 est	2011 est	2010	2009	2008	2007	2006	2005	2004	2003
Natural Resources and Mining	28.9	27.8	24.4	24.2	28.5	25.2	21.1	17.2	14.4	13.2
Construction	114.0	111.1	115.1	131.3	161.8	167.8	167.8	160.0	151.3	149.9
Manufacturing	126.1	128.0	125.2	129.6	144.1	147.0	149.1	150.4	151.8	153.9
Transportation, Trade, and Utilities	404.9	402.5	397.8	403.8	429.3	429.2	419.3	413.0	406.6	404.5
Information	70.6	71.1	71.7	74.7	76.8	76.4	75.4	76.9	81.2	84.6
Financial Activities	142.5	143.5	144.0	148.0	155.6	159.5	160.4	158.5	154.6	154.1
Professional and Business Services	343.8	337.0	329.8	330.2	351.9	347.9	331.8	316.8	304.1	292.0
Educational and Health Services	280.1	272.6	264.6	257.2	250.5	240.4	231.2	224.6	218.5	213.0
Leisure and Hospitality	274.3	270.5	263.1	262.4	272.9	270.4	264.9	257.5	251.3	245.6
Other Services	94.8	93.3	92.5	93.7	94.8	92.9	90.8	88.5	87.4	85.9
Government	392.6	392.2	393.9	390.5	384.1	374.7	367.2	362.6	358.5	356.2
Total	2,272.6	2,249.6	2,222.1	2,245.6	2,350.3	2,331.4	2,279.0	2,226.0	2,179.7	2,152.9

Source: Colorado Department of Labor and Employment and the Colorado Business Economic Outlook Committee.

[1] – Provided in lieu of information regarding Colorado's principal employers because employer data could not be obtained.

[2] – Excludes nonagricultural self-employed, unpaid family, and domestic workers.

VALUE OF TOTAL CONSTRUCTION IN COLORADO BY TYPE
Last Ten Years

(AMOUNTS IN MILLIONS)

Year	Residential	Non-Residential	Non-Building	Total
2012 est	$ 3,088	$ 3,200	$ 2,200	$ 8,488
2011 est	2,698	3,100	2,049	7,847
2010	2,903	2,967	2,215	8,085
2009	2,501	3,126	1,648	7,275
2008	4,042	4,117	2,542	10,701
2007	7,417	5,260	2,004	14,681
2006	8,708	4,641	3,446	16,795
2005	8,803	4,221	1,788	14,812
2004	8,050	3,291	1,754	13,096
2003	6,258	2,713	1,732	10,703

Source: F.W. Dodge Company, the Colorado Contractors Association, and the Colorado Business Economic Outlook Committee.

COLORADO SALES AND GROSS FARMING REVENUES
Last Ten Years

(AMOUNTS IN BILLIONS)

Year	Retail Sales	Gross Farm Revenues
2012 est	69.2	8.56
2011 est	66.2	8.56
2010	62.4	7.07
2009	58.5	6.80
2008	66.7	7.27
2007	67.3	7.48
2006	61.7	6.76
2005	58.7	6.76
2004	55.9	6.45
2003	52.8	5.71

Retail sales based on SIC Codes 52-59.

Source: Colorado Department of Revenue, Colorado Agricultural Statistics Services, and the Colorado Business Economic Outlook Committee.

DEMAND DRIVERS OF THE PRIMARY GOVERNMENT[1] BY FUNCTIONS/PROGRAMS

Last Ten Years [2]

	2012	Restated 2011	2010	2009
GOVERNMENTAL ACTIVITIES:				
General Government:				
Funds	626	616	601	593
Employees (calculated Average Employment)	67,872	66,691	65,325	64,535
Balance in Treasury Pool (in millions)	$6,546.6	$6,076.2	$5,902.0	$5,663.2
Business, Community, and Consumer Affairs:				
Professional Licenses at Regulatory Agencies	705,205	703,695	702,498	679,836
Unemployment Rate (percent) [4]	8.0	8.3	8.9	8.1
Employment Level [4]	2,540,729	2,497,297	2,481,447	2,514,236
Education:				
Public Schools	1,806	1,786	1,817	1,769
Primary School Students	854,265	843,316	832,368	818,443
Health and Rehabilitation:				
Average Daily Population of Mental Health Institutes [3]	501	511	554	569
Average Daily Population of Regional Centers [3,5]	302	307	329	378
Justice:				
District Court Cases Filed [3]	238,766	190,531	188,822	191,749
County Court Cases Filed [3]	541,439	562,185	562,570	554,165
Inmate Admissions	9,935	10,704	10,992	10,992
Inmate Releases	10,161	11,033	10,803	10,803
Average Daily Inmate Population	22,009	22,814	22,980	23,210
Citations Issued by the State Patrol	84,637 [6]	149,015	170,988	170,570
Crashes Covered by the State Patrol	18,093 [6]	24,878	24,123	26,159
Natural Resources:				
Active Oil and Gas Wells [3]	45,300	45,500	45,000	36,000
Oil and Gas Drilling Permits [3]	4,800	5,250	5,000	7,400
Annual State Park Visitors [3]	12,651,919	12,463,495	11,666,912	13,680,012
Water Loans	281	288	278	269
Social Assistance:				
Medicaid Recipients [3]	613,148	553,407	476,632	381,390
Average Cash Assistance Payments per Month [3]	66,472	63,742	58,119	57,200
Transportation:				
Lane Miles	*	23,023,070	22,982,320	23,060,630
Bridges	3,447	3,447	3,447	3,429
BUSINESS-TYPE ACTIVITIES:				
Higher-Education:				
Resident Students [3]	160,944	160,160	146,531	136,900
Nonresident Students [3]	26,934	26,225	24,869	23,166
Unemployment Insurance:				
Individuals Served - Employment and Training [3]	585,724	615,548	652,570	350,000
Initial Unemployment Claims [3]	302,418	389,769	408,644	120,074
CollegeInvest:[7]				
Loans Issued or Purchased				268,745 [7]
Average Balance per Loan				$6,326 [7]
Lottery:				
Scratch Tickets Sold	99,988,581	98,545,733	99,657,606	104,217,790
Lotto Tickets Sold	33,276,914	39,257,585	41,620,408	43,552,521
Powerball Tickets Sold	64,285,665	70,047,258	101,568,085	100,733,520
Other Lottery Tickets Sold	65,916,303	50,464,834	26,833,674	20,831,732
Wildlife:				
Hunting & Fishing Licenses Sold [3]	2,333,000	1,380,000	1,630,000	2,300,000
College Assist:				
Guaranteed Loans - In State	-	61,076 [8]	107,402	115,486
Guaranteed Loans - Out of State	-	4,961 [8]	41,616	47,892

Source: JBC Budget in Brief and various State departments.

* – Data is not available.
[1] – All amounts are counts, except where dollars or percentages are indicated.
[2] – Data is presented by either fiscal year or calendar year based on availability of information.
[3] – Data represents estimates from budgetary documents and is not adjusted to actual.

2008	2007	2006	2005	2004	2003
556	515	492	484	465	444
61,915	59,873	58,468	58,046	57,643	58,239
$6,159.4	$5,250.7	$4,615.3	$3,951.1	$3,174.6	$2,241.4
640,332	575,124	576,982	517,597	*	*
4.8	3.8	4.3	5.1	5.6	6.1
2,601,059	2,583,404	2,541,828	2,455,773	2,392,952	2,339,532
1,771	1,771	1,731	1,667	1,728	1,613
802,639	794,026	780,708	766,657	757,021	751,862
548	528	539	539	570	688
403	403	403	403	411	400
199,681	189,884	187,498	*	*	165,467
579,069	552,592	547,143	*	*	461,847
11,038	10,625	10,168	9,433	8,165	7,799
10,565	10,110	8,954	8,249	7,504	6,977
22,887	22,424	21,438	20,228	19,478	18,636
221,544	226,324	234,052	246,918	206,052	176,869
27,260	28,277	28,648	30,645	33,635	34,133
35,000	34,000	30,000	25,300	24,000	23,423
6,780	4,200	3,800	2,200	*	*
11,272,418	11,475,000	11,869,897	11,190,201	11,565,810	11,170,000
258	255	244	241	227	213
383,784	429,233	446,341	375,410	362,654	326,058
62,647	66,728	68,822	68,150	85,339	*
23,036,480	22,999,470	23,105,769	23,029,858	23,138,578	23,061,021
3,406	3,775	3,757	3,754	3,714	3,698
135,275	136,108	140,601	141,692	135,392	127,632
22,069	20,670	21,380	22,729	22,809	22,824
300,000	270,000	270,000	240,000	200,000	194,000
119,561	120,290	132,337	176,270	156,594	132,657
239,060	218,518	200,332	189,522	174,724	168,453
$6,328	$6,057	$5,546	$5,098	$4,871	$4,486
101,604,127	99,199,686	111,883,645	119,441,166	114,543,013	111,793,347
41,071,837	39,835,761	38,332,996	38,266,176	40,818,461	48,272,866
109,565,516	101,570,695	119,757,642	80,912,792	85,041,776	75,705,463
19,148,564	17,407,163	16,858,542	15,052,291	14,508,537	13,245,564
1,545,659	1,399,978	1,409,064	1,450,000	1,235,551	1,525,679
140,232	146,616	*	*	*	*
18,859	5,080	*	*	*	*

[4] – Data represents annual averages of monthly estimates from Department of Labor and Employment and is not adjusted to actual.
[5] – This represented Regional Center Residential Beds.
[6] – Calendar data through September 30, 2012
[7] – CollegeInvest sold its loan portfolio during Fiscal Year 2009-10 due to a statutory change resulting from a change in the federal program
[8] –In Fiscal Year 2010-11, College Assist's Guaranteed Loans for In-State student decreased due to increased participation by State institutions in the federal direct lending program.

AVERAGE COUNT OF STATE EMPLOYEES BY FUNCTION AND AVERAGE MONTHLY EMPLOYEE SALARY
Last Ten Fiscal Years

	2011-12	2010-11	2009-10	2008-09
General Government	3,042	2,991	2,399	2,454
Business, Community, and Consumer Affairs	2,404	2,458	2,564	2,437
Education	39,097	38,038	37,093	36,042
Health and Rehabilitation	3,953	3,965	4,019	3,944
Justice	13,149	13,093	12,848	13,000
Natural Resources	1,597	1,579	1,607	1,587
Social Assistance	1,605	1,579	1,704	1,671
Transportation	3,024	2,988	3,091	3,400
TOTAL AVERAGE EMPLOYMENT	67,871	66,691	65,325	64,535
TOTAL CLASSIFIED	32,449	32,927	32,799	32,820
AVERAGE MONTHLY SALARY	$ 4,314	$ 4,324	$ 4,367	$ 4,390
TOTAL NON-CLASSIFIED	35,422	33,764	32,526	31,715
AVERAGE MONTHLY SALARY	$ 5,840	$ 5,786	$ 5,735	$ 5,723

Classified employees are those holding positions within the State Personnel System. Non-classified employees are excluded from the State Personnel System and are not subject to the rule-making authority of the State Personnel Director. Non-classified positions are found primarily in the Judicial Branch, the Legislative Branch, the Governor's cabinet and office staff, the Department of Law, the Department of Education, and as administrators and faculty in the Department of Higher Education.

2007-08	2006-07	2005-06	2004-05	2003-04	2002-03
2,392	2,322	2,255	2,219	2,180	2,300
2,372	2,335	2,342	2,367	2,343	2,344
34,469	33,464	32,680	32,664	32,595	32,435
3,865	3,774	3,729	3,681	3,717	3,803
12,467	11,791	11,372	11,083	10,767	11,257
1,583	1,522	1,485	1,472	1,446	1,453
1,656	1,593	1,520	1,462	1,482	1,567
3,111	3,072	3,085	3,098	3,113	3,080
61,915	59,873	58,468	58,046	57,643	58,239
31,995	31,075	30,677	30,967	30,770	31,857
$ 4,278	$ 4,108	$ 4,036	$ 3,955	$ 3,867	$ 3,913
29,920	28,798	27,791	27,079	26,873	26,382
$ 5,467	$ 5,214	$ 5,066	$ 4,926	$ 4,759	$ 4,788

For each State agency, the average salary for full-time employees was divided into the part-time employee payroll amount to determine the average employee count. Average salary was computed as total classified or nonclassified salary divided by related average employee count.

COLORADO STATE HIGHWAY SYSTEM
CENTERLINE AND LANE MILES
2002 TO 2011

Mileage Type	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
CenterLine Miles[1]:										
Urban	1,385	1,389	1,398	1,400	1,398	1,419	1,411	1,421	1,421	1,038
Rural	7,720	7,720	7,748	7,744	7,736	7,742	7,737	7,736	7,736	8,105
TOTAL CENTERLINE MILES	9,105	9,109	9,146	9,144	9,134	9,161	9,148	9,157	9,157	9,143
Percent Change	0.0%	-0.4%	0.0%	0.1%	-0.3%	0.1%	-0.1%	0.0%	0.2%	0.1%
Lane Miles[2]:										
Urban	5,330	5,327	5,352	5,238	5,232	5,322	5,247	5,262	5,236	4,058
Rural	17,693	17,654	17,709	17,798	17,767	17,784	17,784	17,875	17,825	18,792
TOTAL LANE MILES	23,023	22,981	23,061	23,036	22,999	23,106	23,031	23,137	23,061	22,850
Percent Change	0.2%	-0.3%	0.1%	0.2%	-0.5%	0.3%	-0.5%	0.3%	0.9%	0.2%

Source: Colorado Department of Transportation

[1] – Centerline miles measure roadway miles without accounting for the number of lanes.

[2] – Lane miles measure the total distance of all roadway lanes, and are therefore a better indicator of actual maintenance requirements.

COLORADO STATE-OWNED BRIDGES
BY FUNCTIONAL CLASSIFICATION
2003 to 2012

Functional Classification	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Principal Arterial[1]	1,303	1,299	1,376	1,368	1,341	1,686	1,678	1,680	1,676	1,949
Other Principal Arterial[2]	791	785	801	794	795	911	884	943	894	321
Minor Arterial	749	752	759	761	773	802	798	787	798	818
Collector	442	446	431	426	404	350	368	319	326	403
Local	162	165	80	80	93	26	29	25	20	207
TOTAL BRIDGES	3,447	3,447	3,447	3,429	3,406	3,775	3,757	3,754	3,714	3,698
Percent Change	0%	0%	0.5%	0.7%	-9.8%	0.5%	0.1%	1.1%	0.4%	0.0%

Source: Colorado Department of Transportation

[1] – Includes interstate, expressways, and freeways.

[2] – Prior to 2004, Other Principal Arterials in rural areas were included in the Principal Arterial category.

BUILDING SQUARE FOOTAGE OWNED BY THE PRIMARY GOVERNMENT BY FUNCTIONS/PROGRAMS

Last Five Years[2]

	2012	Restated 2011	2010	2009	2008
GOVERNMENTAL ACTIVITIES:					
General Government	3,197,325	3,069,547	3,043,068	2,549,944	2,982,413
Business, Community, and Consumer Affairs[1]	980,198	980,198	980,198	981,809	937,389
Education	327,394	326,602	317,894	317,884	317,884
Health and Rehabilitation	1,522,278	1,476,587	1,489,338	1,365,606	1,561,507
Justice	8,428,687	8,404,174	8,398,319	8,103,126	8,047,872
Natural Resources	1,839,506	1,729,810	1,729,810	1,210,477	1,672,897
Social Assistance	1,787,266	1,836,385	1,824,175	1,700,847	1,351,964
Transportation	3,278,758	3,207,047	3,206,451	2,575,421	2,575,421
BUSINESS-TYPE ACTIVITIES:					
Higher Education	48,013,242	47,701,898	46,277,915	44,026,204	41,437,896
Parks and Wildlife	1,078,055	1,131,841	1,109,004	1,065,240	901,526
TOTAL	70,452,709	69,864,089	68,376,172	63,896,558	61,786,769

Source: Colorado Office of the State Architect

[1] – Building information for Unemployment Insurance (a business-type activity) cannot be segregated from the Colorado Department of Labor and Employment which is included in Business, Community, and Consumer Affairs.

[2] – Data not available prior to 2008.

BUILDING SQUARE FOOTAGE LEASED BY THE PRIMARY GOVERNMENT BY FUNCTIONS/PROGRAMS

Last Five Years[2]

	2012	2011	2010	2009	Restated 2008
GOVERNMENTAL ACTIVITIES:					
General Government	226,201	210,576	276,602	288,210	199,967
Business, Community, and Consumer Affairs[1]	575,591	585,944	517,447	515,708	508,439
Education	39,804	31,999	28,531	19,440	9,396
Health and Rehabilitation	465,649	458,959	455,218	420,272	434,469
Justice	321,920	463,506	857,026	868,060	850,185
Natural Resources	73,375	81,926	65,735	73,546	49,495
Social Assistance	51,404	56,881	55,801	34,459	28,963
BUSINESS-TYPE ACTIVITIES:					
Higher Education	1,536,160	1,358,597	1,199,672	1,243,524	1,294,663
CollegeInvest	7,517	8,544	18,983	15,318	15,318
Lottery	74,104	66,684	59,915	61,682	61,682
Parks and Wildlife	79,112	73,064	73,064	15,267	75,944
College Assist	8,825	10,139	12,807	12,807	12,807
TOTAL	3,459,662	3,406,819	3,620,801	3,568,293	3,541,328

Source: Colorado Office of the State Architect

[1] – Building information for Unemployment Insurance (a business-type activity) cannot be segregated from the Colorado Department of Labor and Employment which is included in Business, Community, and Consumer Affairs.

[2] – Data not available prior to 2008.

OTHER COLORADO FACTS

Important Dates

1803 The United States purchases land, including what is now most of eastern Colorado, from France in the Louisiana Purchase.

1806 Lt. Zebulon M. Pike and a small party of U.S. soldiers sent to explore the southwestern boundary of the Louisiana Purchase discover the peak that bears his name but fail in their effort to climb it. However, they do reach the headwaters of the Arkansas River near Leadville.

1848 By the Treaty of Guadalupe Hidalgo, Mexico cedes to the United States most of that part of Colorado not acquired by the Louisiana Purchase.

1858 Gold is discovered along Cherry Creek near present day Denver.

1861 Congress establishes the Colorado Territory with the boundaries of the present State and chooses its name from the Spanish word for "colored red." President Lincoln appoints William Gilpin as the first territorial governor. The State Supreme Court is organized. The first assembly meets and creates 17 counties, authorizes the University of Colorado, and selects Colorado City as the territorial capital.

1867 Denver is established as the permanent seat of the territorial government by the legislature meeting in Golden.

1870 The Denver Pacific Railroad is completed to Denver.

1876 Colorado is admitted to the Union as the 38th state. John L. Routt is elected the first governor.

1877 The University of Colorado opens classes at Boulder with two teachers and forty-four students.

1894 The State Capitol Building, designed by Elijah E. Meyers, is completed at a cost of $2.5 million. Colorado becomes the second state, after Wyoming, to extend suffrage to women.

1906 The U.S. Mint at Denver issues its first coins.

1958 The U.S. Air Force Academy's permanent campus opens near Colorado Springs.

1992 TABOR amendment is added to the State Constitution.

Geography

Area: 103,718 square miles.

Highest Elevation: Mt Elbert – 14,433 feet above sea level.

Lowest Elevation: Along the Arikaree River in Yuma County – 3,315 feet above sea level.

Colorado has the highest average elevation of all fifty states – 6,800 feet above sea level.

State Symbols and Emblems

State Motto – Nil Sine Numine – Nothing Without the Deity

State Nickname – Centennial State

State Animal – Rocky Mountain Bighorn Sheep

State Bird – Lark Bunting

State Fish – Greenback Cutthroat Trout

State Flower – White and Lavender Columbine

State Folk Dance – Square Dance

State Fossil – Stegosaurus

State Songs – "Where the Columbines Grow" and "Rocky Mountain High"

State Gemstone – Aquamarine

State Grass – Blue Grama Grass

State Insect – Colorado Hairstreak Butterfly

State Mineral – Rhodochrosite

State Reptile – Western Painted Turtle

State Amphibian - Western Tiger Salamander

State Rock – Yule Marble

State Tree – Colorado Blue Spruce