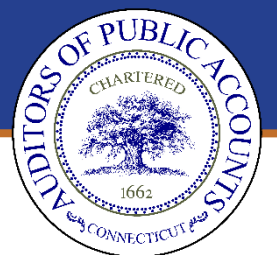




STATE OF CONNECTICUT SINGLE AUDIT REPORT



FOR THE FISCAL YEAR
ENDED JUNE 30, 2023

STATE OF CONNECTICUT
Auditors of Public Accounts

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Letter of Transmittal

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

CRAIG A. MINER

March 27, 2024

Governor Ned Lamont
Members of the General Assembly

We have conducted the Statewide Single Audit of the State of Connecticut for the fiscal year ended June 30, 2023.

This report on that audit complies with state and federal audit requirements placed upon the state as a condition of expending \$14,534,606,190 in federal financial assistance during the fiscal year ended June 30, 2023. We performed this audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* for financial audits issued by the Comptroller General of the United States, and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

This report includes the State of Connecticut financial statements for the fiscal year ended June 30, 2023. While only the basic financial statements are included, the Office of the State Comptroller's website includes the complete [Annual Comprehensive Financial Report](#).

We also call to your attention Section III of the Schedule of Findings and Questioned Costs relating to the state's administration of federal financial assistance programs. Section III of the schedule contains 50 recommendations which need to be addressed to ensure the proper administration and maintenance of federal funds.

We would like to express our appreciation to the Office of the State Comptroller and the state agencies that administer major federal programs for their assistance and cooperation. That cooperation and assistance contributed greatly to the efficient completion of this report.

Finally, we wish to acknowledge the work done by our staff in planning and producing this report. They performed this audit work with dedication, resourcefulness, and professionalism. We are pleased to deliver this report for the fiscal year ended June 30, 2023.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "John C. Geragosian". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

John C. Geragosian
State Auditor

A handwritten signature in blue ink, appearing to read "Craig A. Miner". The signature is cursive and somewhat stylized, with the first letter "C" being large and prominent.

Craig A. Miner
State Auditor



State of Connecticut Financial Statements

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

JOHN C. GERAGOSIAN

CRAIG A. MINER

INDEPENDENT AUDITORS' REPORT

The Honorable Ned Lamont, Governor
Members of the General Assembly

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying 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 Connecticut, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State of Connecticut's basic financial statements as listed in the table of contents.

In our opinion, based upon 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Connecticut, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the following entities and funds:

Table with 4 columns: Opinion Unit, Fund/Entity, Assets, Revenues/Additions. Row 1: Governmental Activities, Special Transportation Fund, Transportation Special Tax Obligations Fund, and Transportation Restricted Grants Fund, 6%, 8%

Opinion Unit	Fund/Entity	Percentage of Opinion Unit's Total	
		Assets	Revenues/ Additions
Business-Type Activities	John Dempsey Hospital, UConn Medical Group and Finance Corp within the University of Connecticut and Health Center, Connecticut State University System, Connecticut Community College System, Clean Water Fund Federal Account, and Drinking Water Fund Federal Account	56%	35%
Aggregate Discretely Presented Component Units	Connecticut Housing Finance Authority, Connecticut Lottery Corporation, Connecticut Airport Authority, Materials, Innovations & Recycling Authority, Connecticut Health and Educational Facilities Authority, Connecticut Innovation Incorporated, Capital Region Development Authority, UConn Foundation, Connecticut Green Bank, and Connecticut Port Authority	100%	100%
Transportation Fund	Special Transportation Fund	100%	99%
Debt Service Fund	Transportation Special Tax Obligations Fund	100%	100%
Restricted Grants and Accounts Fund	Transportation Restricted Grants Fund	4%	9%
Aggregate Remaining Fund Information	Connecticut Paid Family Medical Leave Insurance Authority	1%	3%

Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as they relate to the amounts included for the aforementioned entities and funds, is based solely on the reports of the other auditors.

Basis for Opinions

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

The financial statements of the University of Connecticut, the UConn Health, the Connecticut State University System, the Connecticut Community Colleges, and the University of Connecticut Foundation were audited in accordance with GAAS but not in accordance *Government Auditing Standards*.

Emphasis of Matter

As discussed in Note 21 to the financial statements, the 2022 financial statements have been restated for the implementation of Governmental Accounting Standards Board (GASB) Statement Number 96, *Subscription-Based Information Technology Arrangements* and to correct errors. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, pension plan, and other postemployment benefits schedules and information, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements, 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on our consideration of the State of Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Connecticut's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Connecticut's internal control over financial reporting and compliance.

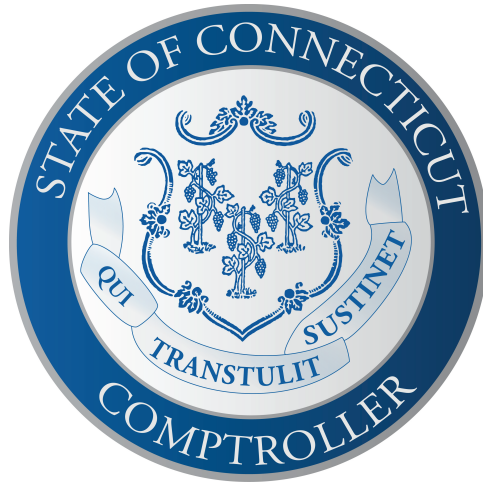


John C. Geragosian
State Auditor



Craig A. Miner
State Auditor

March 27, 2024
State Capitol
Hartford, Connecticut



MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The following is a discussion and analysis of the State's financial performance and condition providing an overview of the State's activities for the fiscal year ended June 30, 2023. The information provided here should be read in conjunction with the letter of transmittal in the front of this report and with the State's financial statements, which follow this section.

HIGHLIGHTS

Government-wide Financial Statements

The State's total net position deficit decreased by \$3.8 billion (or 8.3 percent) as a result of this year's operations. Net position deficit of governmental activities decreased by \$3.4 billion (or 6.6 percent) and net position of business-type activities increased by \$330.2 million (or 4.9 percent). At year-end, net position deficit of governmental activities and business-type activities totaled a negative \$(48.6) billion and \$7.0 billion, respectively.

Component units reported net position of \$3.0 billion, a decrease of \$(121.9) million or 3.9 percent from the previous year. Most of the net position is attributable to the Connecticut Housing Finance Authority, a major component unit.

Fund Financial Statements

The governmental funds reported combined ending fund balance of \$11.4 billion, a decrease of \$(553.1) million in comparison with the prior year. Of this total fund balance, \$257.7 million represents nonspendable fund balance, \$7.4 billion represents restricted fund balance, \$4.3 billion represents committed fund balance, and \$49.9 million represents assigned fund balance. A negative \$(644.6) million unassigned fund balance offsets these amounts. This deficit belongs primarily to the General Fund which decreased by \$108.3 million during the fiscal year.

The State's stabilization account, the General Fund Budget Reserve Fund (Rainy Day Fund) ended the fiscal year with a balance of \$3.3 billion unchanged from the prior year's balance of \$3.3 billion. The primary reason for the balance in the current fiscal year, as in the prior fiscal year, was significant progress has been made toward building the balance of the Budget Reserve Fund. This was primarily due to the revenue volatility cap, first implemented in fiscal year 2018. This statutory provision requires revenues above a certain threshold to be transferred to the Budget Reserve Fund. For fiscal year 2023, the cap was just over \$3.3 billion for estimated and final income tax payments and revenue from the Pass-through Entity tax. At year-end, a volatility transfer of \$1.32 billion was made to the Budget Reserve Fund.

Prior to the close of fiscal year 2023, the balance in the Budget Reserve Fund was just over \$3.30 billion. Adding the \$1.32 billion volatility transfer brought the Budget Reserve Fund total to \$4.6 billion, or 21 percent of net General Fund appropriations for FY 2024. As a result, the Budget Reserve Fund was \$1.3 billion above the statutory 15 percent cap. According to CGS Section 40-30a(c)(1)(A), no further transfers will be made to the Budget Reserve Fund. Instead, the State Treasurer decides what is in the best interest of the State, whether to transfer the balance above the 15 percent threshold as an additional contribution to the State Employee Retirement Fund (SERF) or to the Teachers' Retirement System (TRS). In late September, the State Treasurer elected to transfer \$1.05 billion to SERF to reduce unfunded pension liability, with the remaining balance of \$272.8 million going to TRS. This brought the Budget Reserve Fund to just over \$3.3 billion or approximately 15 percent of net General Fund appropriations for fiscal year 2023. Achieving and surpassing the 15 percent threshold represents an important benchmark for Connecticut.

In December 2023, the General Fund surplus of \$555.3 million was transferred to TRS to reduce unfunded service liability.

Tax revenues in the governmental funds decreased \$(1.4) billion or 6.0 percent. General fund tax revenues decreased \$(1.4) billion or 6.6 percent, with collections in one of the the five largest tax categories ending the year below its budgeted targets. Personal income tax collections finished below the budgeted plan, \$483.7 million or 4.1 percent. The sales and use tax came in \$167.2 million or 3.5 percent above target.

The Enterprise funds reported net position of \$7.0 billion at year-end, an increase of \$330.2 million during the year, substantially all of which was invested in capital assets or restricted for specific purposes.

Long-Term Debt

Total long-term debt was \$87.0 billion for governmental activities at year-end, of which \$27.9 billion was bonded debt.

Total long-term debt was \$2.0 billion for business-type activities at year-end, of which \$1.3 billion was bonded debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the State's basic financial statements. The State's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information to provide additional support to the basic financial statements.

Government-wide Financial Statements – Reporting the State as a Whole

The Statement of Net Position and the Statement of Activities beginning on page 41 together comprise the government-wide financial statements. These financial statements are designed to provide readers with a broad overview of the State's finances, in a manner similar to a private-sector business. All revenues and expenses are recognized regardless of when cash is received or spent, and all assets, deferred outflows of resources, liabilities and deferred inflows of resources, including capital assets and long-term debt, are reported at the entity level. The government-wide statements report the State's net position and changes in net position. Over time, increases and decreases in net position measure whether the State's overall financial condition is getting better or worse. Non-financial factors such as the State's economic outlook, changes in its demographics, and the condition of capital assets and infrastructure should also be considered when evaluating the State's overall condition.

The statement of net position presents information on all of the State's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between them reported as net position. Net position is displayed in three components – net investment in capital assets; restricted; and unrestricted.

The statement of activities presents information showing how the State's net position changed during fiscal year 2023. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the Statement of Net Position and Statement of Activities report three separate activities. These activities are described as follows:

- **Governmental Activities** – The State's basic services fall under this activity including legislative, general government, regulation and protection, conservation and development, health and hospital, transportation, human services, education, corrections, and judicial. Taxes and intergovernmental revenues are major funding sources for these programs.
- **Business-type Activities** – The State operates certain activities much like private-sector companies by charging fees to cover all or most of the costs of providing goods and services. The major business-type activities of the State include the University of Connecticut and Health Center, Board of Regents (Connecticut State Universities & Community Colleges), Employment Security Fund, and Clean Water Fund.

- **Discretely Presented Component Units** – A number of entities are legally separate from the State, yet the State remains financially accountable for them. The major component units of the State are Connecticut Housing Finance Authority, Connecticut Lottery Corporation, and Connecticut Airport Authority.

Fund Financial Statements – Report the State’s Most Significant Funds

The fund financial statements beginning on page 45 provide detailed information about individual major funds, not the State as a whole. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The State uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the State can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Funds** – Most of the State’s basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at year-end that are available for future spending. This short-term view of the State’s financial position helps determine whether the State has sufficient resources to cover expenditures for its basic services in the near future.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the State’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The State reports five individual governmental funds. Information is presented separately in the governmental fund statements for the General Fund, Debt Service Fund, Transportation Fund, Restricted Grants and Accounts Fund, and Grants and Loan Programs Fund, all of which are considered major funds. Data from the other nineteen governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the combining statements immediately following the required supplementary information.

- **Proprietary Funds** – Proprietary funds include enterprise funds and internal service funds and account for activities that operate more like private-sector businesses and use the full accrual basis of accounting. Enterprise funds charge fees for services provided to outside customers. Enterprise funds are reported as business-type activities on the government-wide financial statements. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the State’s various functions. The State uses Internal Service funds to account for correction industries, information technology, and administrative services. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The State reports four individual enterprise funds. Information is presented separately in the proprietary fund statements for the University of Connecticut and Health Center, Board of Regents (Connecticut State Universities & Connecticut Community Colleges), Employment Security, and Clean Water all of which are considered major funds. Data from the other enterprise funds is combined into a single, aggregated presentation. Individual fund data for all nonmajor proprietary funds is provided in the combining statements immediately following the required supplementary information.

- **Fiduciary Funds** – Fiduciary funds account for resources held by the State in a trustee or agency capacity for others. Fiduciary funds are not included in the government-wide financial statements because the resources of those funds are not available to support the State’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The State’s fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position.

- **Component Units** – The government-wide financial statements report information for all component units into a single, aggregated presentation. Information is provided separately in the component unit fund statements for the Connecticut Housing Finance Authority, Connecticut Lottery, and Connecticut Airport Authority. Data from the other component units is combined into a single, aggregated presentation. Individual fund data for all other nonmajor component units is provided in the combining statements immediately following the required supplementary information.

Reconciliation between Government-wide and Fund Statements

The financial statements include schedules on pages 47 and 50 which reconcile and explain the differences between the amounts reported for governmental activities on the government-wide statements (full accrual basis of accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual basis of accounting, short-term focus). The following are some of the major differences between the two statements.

- Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements.
- Capital outlay spending results in capital assets on the government-wide statements but is expenditures on the governmental fund statements.
- Bond proceeds result in liabilities on the government-wide statements but are other financing sources on the governmental fund statements.
- Net Pension Liability and Net OPEB Liability are included on the government-wide statements but are not reported on the governmental fund statements.
- Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements but are deferred inflows of resource on the governmental fund statements.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the component unit fund financial statements.

Required Supplementary Information (RSI)

Following the basic financial statements are budgetary comparison schedules for major funds with legally adopted budgets. In addition, within the RSI there is a reconciliation schedule for Budgetary vs. GAAP basis of accounting. The RSI also includes information regarding employer contributions for pension and other post employment benefits, change in employers' net pension liability and OPEB liability, and investment return for the State's pension and OPEB plans.

Supplementary Information

The combining financial statements for the State's nonmajor governmental, nonmajor enterprise, nonmajor fiduciary funds, and nonmajor discretely presented component units.

Statistical Section

This section provides up to ten years of financial, economic, and demographic information.

FINANCIAL ANALYSIS OF THE GOVERNMENT AS A WHOLE

Net Position

The combined net position deficit of the State decreased \$3.8 billion or 8.3 percent. In comparison, last year the combined net position deficit decreased \$0.7 billion or (10.3) percent. The net position deficit of the State's governmental activities decreased \$3.4 billion (6.6 percent) to \$48.6 billion during the current fiscal year.

State Of Connecticut's Net Position
(Expressed in Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
ASSETS						
Current and Other Assets	\$ 16,194	\$ 18,711	\$ 1,814	\$ 2,294	\$ 18,008	\$ 21,005
Noncurrent Assets	\$ 19,951	19,655	\$ 7,419	7,451	\$ 27,370	27,105
Total Assets	<u>\$ 36,145</u>	<u>38,366</u>	<u>\$ 9,233</u>	<u>9,745</u>	<u>\$ 45,378</u>	<u>48,110</u>
Deferred Outflows of Resources	<u>\$ 16,500</u>	<u>14,443</u>	<u>\$ 8</u>	<u>9</u>	<u>\$ 16,508</u>	<u>14,451</u>
LIABILITIES						
Current Liabilities	\$ 7,311	9,891	\$ 812	842	\$ 8,123	10,733
Long-term Liabilities	\$ 84,463	84,546	\$ 1,841	2,192	\$ 86,304	86,738
Total Liabilities	<u>\$ 91,774</u>	<u>94,437</u>	<u>\$ 2,653</u>	<u>3,034</u>	<u>\$ 94,427</u>	<u>97,471</u>
Deferred Inflows of Resources	<u>\$ 9,458</u>	<u>10,394</u>	<u>\$ 9</u>	<u>16</u>	<u>\$ 9,467</u>	<u>10,410</u>
NET POSITION						
Net Investment in Capital Assets	\$ 7,192	6,506	\$ 3,200	3,198	\$ 10,392	9,704
Restricted	\$ 6,731	7,370	\$ 2,196	2,235	\$ 8,927	9,605
Unrestricted	\$ (62,509)	(65,899)	\$ 1,638	1,269	\$ (60,871)	(64,630)
Total Net Position (Deficit)	<u>\$ (48,586)</u>	<u>\$ (52,023)</u>	<u>\$ 7,034</u>	<u>\$ 6,702</u>	<u>\$ (41,552)</u>	<u>\$ (45,321)</u>

Total investment in capital assets net of related debt was \$7.2 billion (buildings, roads, bridges, etc.); and \$6.7 billion was restricted for specific purposes, resulting in an unrestricted net position deficit of \$62.5 billion for governmental activities. This deficit is the result of having long-term obligations that are greater than currently available resources. The State has recorded the following outstanding long-term obligations which contributed to the deficit: a) general obligation bonds outstanding of \$17.6 billion to finance various municipal grant programs (e.g., school construction) and issued to finance a contribution to a pension trust fund; and b) other long-term obligations in the amount of \$59.2 billion, which are partially funded or not funded by the State (e.g., net pension and OPEB liabilities and compensated absences).

Net position of the State's business-type activities increased \$330.2 million (4.9 percent) to \$7.0 billion during the current fiscal year. Of this amount, \$3.2 billion was invested in capital assets and \$2.2 billion was restricted for specific purposes, resulting in unrestricted net position of \$1.6 billion. These resources are not available to make up for the net position deficit of the State's governmental activities. The State can only use these net positions to finance the ongoing operations of its Enterprise funds (such as the University of Connecticut and Health Center and others).

State of Connecticut

Changes in net position for the years ended June 30, 2023 and 2022 were as follows:

State of Connecticut's Changes in Net Position
(Expressed in Millions)

	Governmental Activities		Business-Type Activities		Total		% change 23-22
	2023	2022	2023	2022	2023	2022	
REVENUES							
Program Revenues							
Charges for Services	\$ 3,700	\$ 3,993	\$ 3,411	\$ 3,376	\$ 7,111	\$ 7,369	(7.4)%
Operating Grants and Contributions	\$ 11,763	11,851	\$ 703	1,380	\$ 12,466	13,231	(4.8)%
Capital Grants and Contributions	\$ 998	916	\$ 16	2	\$ 1,014	918	10.5 %
General Revenues							
Taxes	\$ 22,035	23,686	\$ -	-	\$ 22,035	23,686	(6.9)%
Casino Gaming Payments	\$ 279	248	\$ -	-	\$ 279	248	12.5 %
Lottery Tickets	\$ 392	389	\$ -	-	\$ 392	389	0.8 %
Other	\$ 566	147	\$ 71	8	\$ 637	155	287.7 %
Total Revenues	\$ 39,733	41,230	\$ 4,201	4,766	\$ 43,934	45,996	(4.9)%
EXPENSES							
Legislative	\$ 120	128	\$ -	-	\$ 120	128	7.0 %
General Government	\$ 5,795	5,454	\$ -	-	\$ 5,795	5,454	(78.4)%
Regulation and Protection	\$ 1,082	1,384	\$ -	-	\$ 1,082	1,384	(10.6)%
Conservation and Development	\$ 1,057	1,635	\$ -	-	\$ 1,057	1,635	(26.3)%
Health and Hospital	\$ 2,835	2,896	\$ -	-	\$ 2,835	2,896	11.6 %
Transportation	\$ 2,520	2,330	\$ -	-	\$ 2,520	2,330	19.0 %
Human Services	\$ 10,671	10,827	\$ -	-	\$ 10,671	10,827	12.3 %
Education, Libraries, and Museums	\$ 5,924	5,668	\$ -	-	\$ 5,924	5,668	19.1 %
Corrections	\$ 2,021	2,108	\$ -	-	\$ 2,021	2,108	9.7 %
Judicial	\$ 989	1,079	\$ -	-	\$ 989	1,079	4.6 %
Interest and Fiscal Charges	\$ 1,408	1,007	\$ -	-	\$ 1,408	1,007	39.8 %
University of Connecticut & Health Center	\$ -	-	\$ 3,171	3,038	\$ 3,171	3,038	4.4 %
Board of Regents	\$ -	-	\$ 1,499	1,597	\$ 1,499	1,597	(6.3)%
Employment Security	\$ -	-	\$ 634	1,343	\$ 634	1,343	(52.8)%
Clean Water	\$ -	-	\$ 36	45	\$ 36	45	(20.0)%
Other	\$ -	-	\$ 42	39	\$ 42	39	7.7 %
Total Expenses	\$ 34,422	34,516	\$ 5,382	6,062	\$ 39,804	40,578	(4.1)%
Excess (Deficiency) Before Transfers	\$ 5,311	6,714	\$ (1,181)	(1,296)	\$ 4,130	5,418	
Transfers Out Fiduciary Funds	\$ -	(1,639)	\$ -	-	\$ -	(1,639)	
Transfers-Internal Activities	\$ (1,607)	(2,005)	\$ 1,607	2,005	\$ -	-	
Change in Net Position	\$ 3,704	3,070	\$ 426	709	\$ 4,130	3,779	
<i>Net Position (Deficit) - Beginning (as restated)</i>	<u>\$ (52,291)</u>	<u>(55,093)</u>	<u>\$ 6,608</u>	<u>5,994</u>	<u>\$ (45,683)</u>	<u>(49,099)</u>	
Net Position (Deficit) - Ending	<u>\$ (48,587)</u>	<u>(52,023)</u>	<u>\$ 7,034</u>	<u>\$ 6,703</u>	<u>\$ (41,553)</u>	<u>(45,320)</u>	(8.1)%

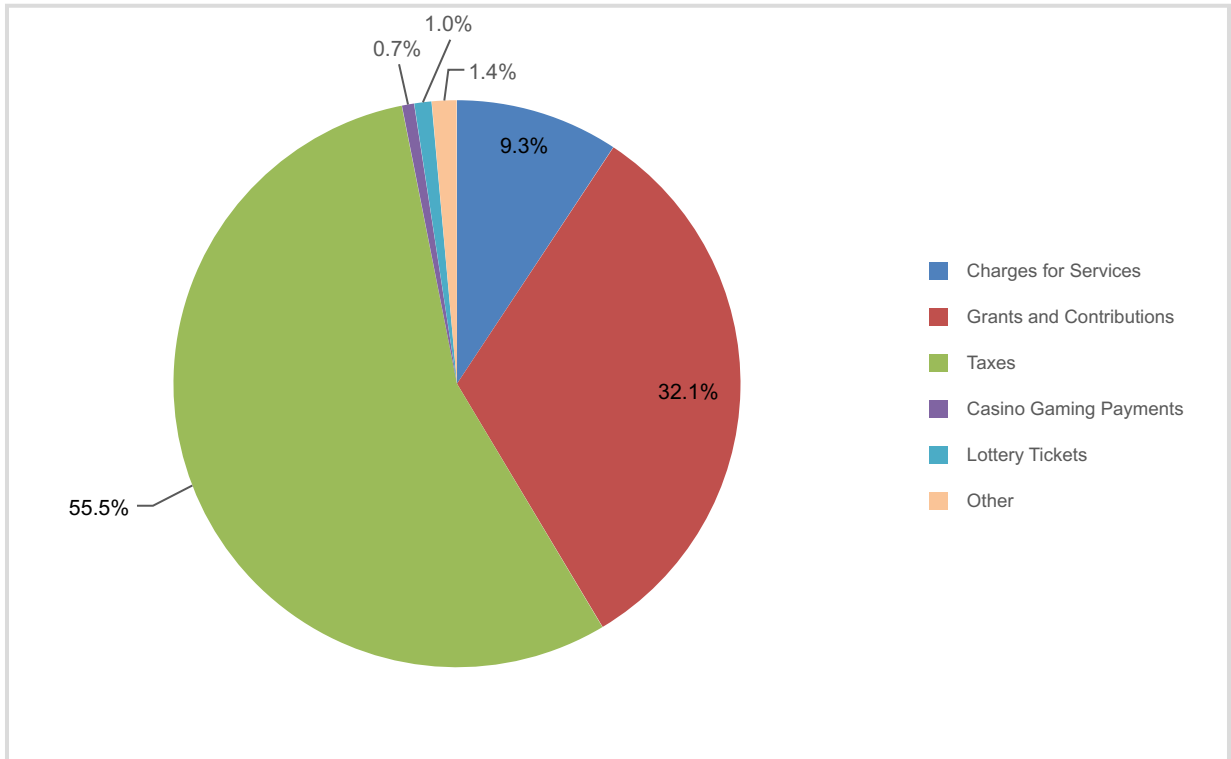
Changes in Net Position

This year the State's governmental activities received 55.5 percent of its revenues from taxes and 32.1 percent of its revenues from grants and contributions. In the prior year, taxes accounted for 57.4 percent and grants and contributions were 31.0 percent of total revenues. Charges for services such as licenses, permits, and fees, rents and fines, and other miscellaneous collections comprised 12.4 percent of total revenue in fiscal year 2023, compared to 11.59% in fiscal year 2022.

Governmental Activities

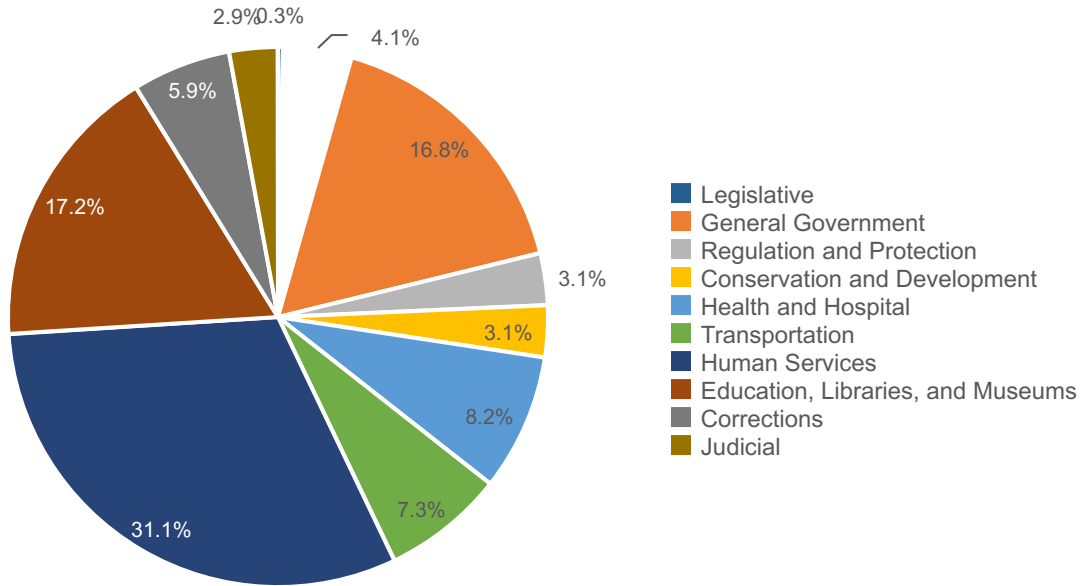
The following graph is a representation of the Statement of Activities revenues for governmental activities. Governmental activities revenues decreased by \$(1.5) billion, or (3.6) percent. This decrease is primarily due to a decrease of \$(1.5) billion in taxes.

**Revenue by Source – Governmental Funds
Fiscal Year 2023**



The following graph is a representation of the Statement of Activities expenses for governmental activities. Governmental activities expenses decreased by \$4.3 billion, or 12.6 percent.

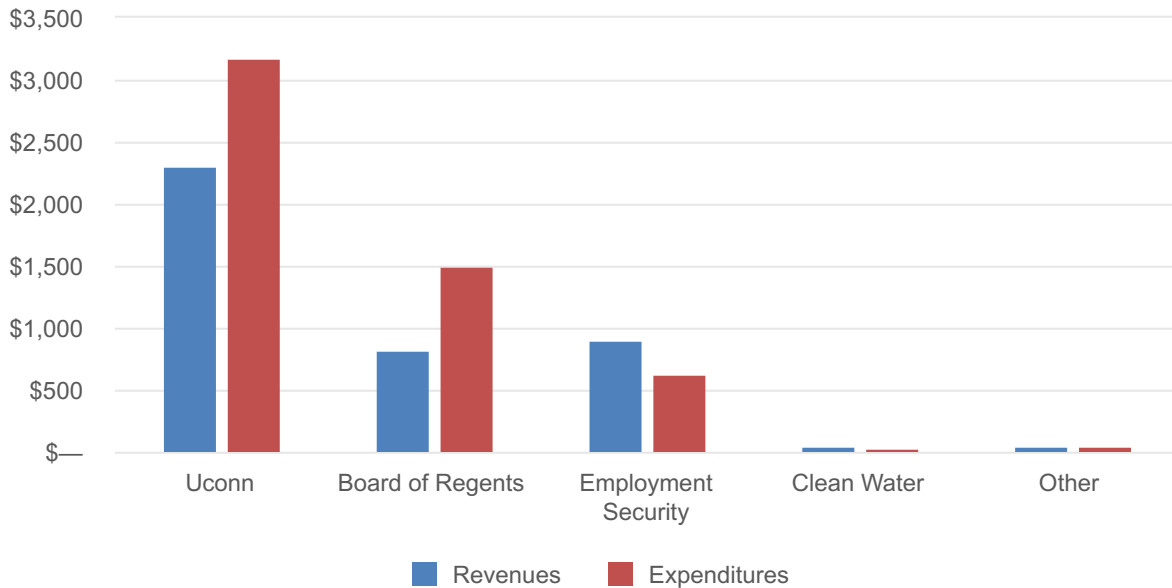
**Expenses by Type – Governmental Funds
Fiscal Year 2023**



Business-Type Activities

Net position of business-type activities increased by \$426.9 million during the fiscal year. The following chart highlights the changes in net position for the major enterprise funds.

**Business-Type Activities
Program Revenues and Expenses
For the Fiscal Year June 30, 2023
(Dollars in Millions)**



During the year, total revenues of business-type activities decreased 13.8 percent or \$0.7 billion, while total expenses decreased 11.2 percent or \$0.7 billion. In comparison, last year total revenues decreased (32.6) percent, while total expenses decreased (36.1) percent. The decrease in total expenses of \$0.7 billion was due mainly to a decrease in Employment Security expenses of \$0.7 billion or 52.8 percent. Although total expenses exceeded total revenues by \$1.2 billion, this deficiency was reduced by transfers of \$1.6 billion, resulting in an increase in net position of \$426.9 million. The decrease in Employment Security was the result of fewer unemployment expenses related to the COVID-19 pandemic.

FINANCIAL ANALYSIS OF THE STATE'S GOVERNMENTAL FUNDS

As of the end of the fiscal year, the State's governmental funds had fund balances of \$11.4 billion, a decrease of \$(553.1) million over the prior year ending fund balances. Of the total governmental fund balances, \$7.4 billion represents fund balance that is considered restricted for specific purposes by external constraints or enabling legislation; \$257.7 million represents fund balance that is non-spendable and \$4.1 billion represents fund balance that is committed or assigned for specific purposes. A negative \$(644.6) million unassigned fund balance offsets these amounts.

General Fund

The General Fund is the chief operating fund of the State. At the end of the fiscal year, the General Fund had a fund balance of \$3.7 billion, an increase of \$243.4 million in comparison with the prior year. Of this total fund balance, \$4.3 billion represents non-spendable fund balance, committed or assigned for specific purposes, leaving a deficit of \$643.9 million in unassigned fund balance.

Specific changes to the General Fund balance included the following:

- Nonspendable fund balance increased by \$4.6 million or 4.9 percent.
- Committed fund balance decreased by \$140.8 million or (3.4) percent. The primary reason for the increase as in the prior fiscal year, significant progress was made toward building the balance of the Budget Reserve Fund. This was primarily due to the revenue volatility cap, first implemented in fiscal year 2018. This statutory provision requires revenues above a certain threshold to be transferred to the Budget Reserve Fund.
- Assigned fund balance increased by \$(208.2) million.
- Unassigned fund balance decreased by \$108.3 million.

At the end of fiscal year 2023, General Fund revenues were (4.1) percent, or \$(1.1) billion, lower than fiscal year 2022 revenues. This change in revenue results from decreases of \$0.5 billion primarily attributable to taxes (\$(1.4) billion), licenses, permits, and fees (\$(43.7) million), casino gaming payments (\$30.3 million), and federal grants (137.5 million), and other revenue (\$94.0 million). These decreases were offset by increases of \$1,535.4 million primarily attributable to, lottery tickets (\$2.4 million), and fines, forfeits, and rents (\$94.0 million), and other revenues (\$1.3 million).

At the end of fiscal year 2023, General Fund expenditures were 3.8 percent, or \$0.9 billion, higher than fiscal year 2022. This was primarily attributable to decreases in general government (\$(0.5) billion), human services (\$371 million), and health and hospitals (\$37.5 million).

Debt Service Fund

At the end of fiscal year 2023, the Debt Service Fund had a fund balance of \$1.3 billion, all of which was restricted, an increase of \$118.2 million in comparison with the prior year.

Transportation Fund

The State's Transportation Fund had a fund balance of \$814.5 million at the end of fiscal 2023. Of this amount, \$34.7 million was in nonspendable form and \$779.8 million was restricted or committed for specific purposes. Fund balance increased by \$202.5 million during the current fiscal year.

At the end of fiscal year 2023, Transportation Fund revenues increased by \$28.9 million, or 1.4 percent, and expenditures increased by \$71.8 million, or 7.2 percent. The increase in revenue was primarily due to an increase in taxes.

Restricted Grants and Accounts Fund

At the end of fiscal year 2023, the Restricted Grants and Accounts Fund had a fund balance of \$2.5 billion, all of which was restricted for specific purposes, a decrease of \$883.1 million in comparison with the prior year.

Total revenues were 3.7 percent, or \$(437.1) million, lower than in fiscal year 2022. Overall, total expenditures were 1.5 percent, or \$0.2 billion, higher than fiscal year 2022.

Grant and Loan Programs

As of June 30, 2023, the Grant and Loan Programs Fund had a fund balance of \$907.3 million, all of which was restricted for specific purposes, an increase of \$33.7 million in comparison with the prior year.

FINANCIAL ANALYSIS OF THE STATE’S PROPRIETARY FUNDS

Proprietary funds report activities of the State that are similar to for-profit business. Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Accordingly, a discussion of the financial activities of the Proprietary funds is provided in that section.

FINANCIAL ANALYSIS OF THE STATE’S FIDUCIARY FUNDS

The State maintains Fiduciary funds for the assets of Pension and Other Employee Benefit Trust funds, a Fiduciary Component Unit, an Investment Trust fund, a Private-Purpose Trust fund, and Custodial Funds. The net positions of the State’s Fiduciary funds totaled \$55.9 billion, an increase of \$6,301.9 million when compared to the prior year ending net position.

Budget Highlights - General and Special Transportation Funds

The State budget is formulated during odd-numbered years; the General Assembly generates a two-year (biennial) budget. The process begins with the Executive Branch when the governor asks the commissioner of each state agency to prepare draft budgets for the following biennium. Over several months the governor’s budget office, the Office of Policy and Management (OPM), compiles this information, makes changes as it sees fit, and then works to match the agencies’ spending projections with revenue estimates for the same period.

The results referred to as the ‘governor’s budget,’ is delivered to the General Assembly in a formal address by the governor in early February. The annual budget address often includes policy initiatives, spending proposals, and vehicles through which additional revenue may be generated. In the address, the governor identifies his priorities for the biennium.

Thereafter, the legislature goes through a similar process to determine spending priorities and corresponding revenue requirements. Later in the session, the Appropriations and Finance Committees approve a budget, which is often different from the governor’s proposal. Negotiations with the governor’s office reconcile the two versions and determine the final budget language and the state’s fiscal path for the following two years. Lastly, the budget must be voted on and passed by both the House and Senate and signed into law by the governor.

The General Fund ended Fiscal Year 2023 with a surplus of \$555,275,000 on the statutory basis of accounting. In a typical year, once the audit is completed, the surplus would be transferred to the Budget Reserve Fund (BRF). However, the balance in the BRF has reached the statutory limit of 15 percent of current year net General Fund appropriations. Therefore, a separate provision of the Connecticut General Statutes (CGS) will apply as described below.

In FY 2023, for the sixth consecutive year, significant progress was made toward building the balance of the BRF. This was primarily due to the revenue volatility cap, first implemented in FY 2018. This statutory provision requires revenues above a certain threshold to be transferred to the BRF. For FY 2023, the cap was just over \$3.6 billion for estimated and final income tax payments and revenue from the Pass-through Entity Tax. At year-end, a volatility transfer of \$1.32 billion was made to the BRF.

Prior to the close of FY 2023, the balance of the BRF was just over \$3.3 billion. Adding the \$1.32 billion volatility transfer brought the BRF total to \$4.6 billion, or 21 percent of net General Fund appropriations for FY 2023. As a result, the BRF exceeded the 15 percent statutory cap and, in accordance with CGS Section 4-30a (c)(1)(A), no further transfers will be made to BRF. Instead, the State Treasurer transfers any remaining General Fund surplus, as he determines to be in the state's best interest, as follows:

1. first to reduce the State Employees Retirement Fund's (SERF) unfunded liability by up to 5%,
2. next to reduce the Teachers' Retirement Fund's (TRF) unfunded liability by up to 5%, and
3. third to make additional payments towards the SERF.

In September the State Treasurer elected to transfer \$1.05 billion to SERF to reduce unfunded pension liability, with the remaining \$272.8 million going to TRS. The General Fund surplus of \$555.3 million has also been transferred to TRS to reduce unfunded pension liability.

Achieving and surpassing the 15 percent threshold represents an important benchmark for Connecticut. Due to fiscal discipline and hard work, our state is in a much stronger position to provide critical services to those in need and to weather the public health and fiscal crisis brought on by the COVID-19 pandemic, as well as any other adversities that may occur.

The FY 2023 budget plan as initially formulated included a built-in General Fund surplus of \$299.0 million. Surplus estimates improved from the original budget plan due to a combination of stronger than expected revenue growth and lower than anticipated spending. In April, surplus projections that had grown to approximately \$1.58 billion were reduced due to H.B. 6941 of the 2023 regular session. Certain provisions affected FY 2023 including: 1) eliminating the use of Federal American Rescue Plan funds for General Fund revenue replacement, 2) increasing debt service expenditures in order to effectuate the cancellation of the GAAP financing bonds, and 3) reducing projected lapses as a result of carryforwards identified in the act.

In FY 2023 General Fund expenditures totaled \$22,198,900,000 on the statutory basis of accounting. This represented an increase of \$1.5 billion, or 7.5 percent above FY 2022 spending levels. Several appropriations saw large spending increases that accounted for much of the growth in FY 2023. The largest were contributions to state pension plans. The employer contribution to the Teacher's Retirement Fund grew by \$134.4 million over FY 2022. The General Fund employer contribution to the State Employee Retirement Fund (SERF) increased by \$92.6 million FY 2022, primarily due to an increase in payments toward unfunded pension liability.

On the statutory basis of accounting, realized revenues totaled \$22,822,894,000, which represented an increase of \$137.8 million or 0.6 percent below the FY 2023 budget plan. Collections in four out of the five largest tax categories ended the year above their budget targets. The strongest performer was the Corporations tax, which ended the year \$222.4 million or 17.2 percent ahead of the budget. Personal income tax - withholding finished the year \$132.8 million or 16.2 percent ahead of the budget plan. A strong stock market, continued job growth, and increased wages contributed to increased collections. Due in part to increased consumer demand and high inflation, the Sales and Use Tax came in \$167.2 million or 3.5 percent above the budget plan.

On a statutory basis of accounting, Special Transportation Fund (STF) spending totaled \$1.9 billion in FY 2023, increasing by \$138.6 million or 8.0 percent compared with the prior fiscal year. The largest category of growth was debt service, which grew by \$67 million or 9.0 percent above FY 2022 levels. This was primarily due to new bond issues in recent years to support greater investments in Connecticut's transportation infrastructure. Growth in the STF's program-related expenditures was largely due to the expiration of temporary Federal pandemic assistance. This included increases of \$49 million in pay-as-you-go transportation projects, \$19.2 million in Bus Operations, and \$16.6 million in Rail Operations. Salaries in the STF (all line items) grew by \$14.3 million or a nominal 5.8% in FY 2023. However, once the impact of the 27th payroll is factored in, actual growth was essentially flat compared with FY 2022.

Overall spending growth in the STF was mitigated by the net change in GAAP-based budget accruals, which reduced spending by \$35.8 million in FY 2023. These accounting adjustments are designed to assign expenditures to the fiscal year in which they were incurred despite being paid out in a different year.

The Transportation Fund had revenue of \$2,069,404,000 on the statutory basis of accounting, which was \$22.5 million or 1.1 percent above the budget plan for FY 2023. Motor Fuels Tax receipts came in \$82.4 million below target, which was largely the result of the gas tax holiday extension enacted through Public Act No. 22-1 during the November Special Session. This act extended the suspension of the 25 cent-per-gallon excise tax on gasoline by one month, followed by a five-month phase-in to restore the tax to its previous level. Compared with FY 2022 realized revenue, Motor Fuels decreased by \$127.8 million or 32.8%. Positive performance by the STF Sales and Use Tax (+\$43.5 million) versus the budget plan helped offset these losses. In addition, largely due to interest rate increases, STF investment income grew significantly in FY 2023, coming in \$68.5 million above its budget target.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The State's investment in capital assets for its governmental and business-type activities as of June 30, 2023, totaled \$23.1 billion (net of accumulated depreciation). This investment in capital assets includes land, art & historical collections, buildings, improvements other than buildings, equipment, right-to-use assets, infrastructure, and construction in progress. The net increase in the State's investment in capital assets for the fiscal year was \$23,140 million.

Major capital asset events for governmental activities during the fiscal year include additions to land, art & historical collections, right-to use assets, infrastructure, and construction in progress of \$15,172 million and depreciation expense of \$713.6 million.

The following table is a two-year comparison of the investment in capital assets presented for both governmental and business-type activities:

State of Connecticut's Capital Assets
(Net of Depreciation, in Millions)

	Governmental Activities		Business-Type Activities		Total Primary Government		% change 23-22
	2023	2022	2023	2022	2023	2022	
Land	\$ 1,987	1,970	79	80	2,066	2,050	0.8 %
Art & Historical Collections	225	225	68	57	293	282	3.9 %
Buildings	1,501	2,843	4,160	4,041	5,661	6,884	(17.8)%
Improvements Other Than Buildings	180	25	425	393	605	418	44.7 %
Equipment	782	44	189	260	971	304	219.4 %
Intangible Assets	26	–	44	–	70	–	100.0 %
Right-to-use Assets	95	63	257	187	352	250	40.8 %
Infrastructure	6,019	6,116	–	–	6,019	6,116	(1.6)%
Construction in Progress	6,846	6,148	257	384	7,103	6,532	8.7 %
Total	\$ 17,661	17,434	5,479	5,402	23,140	22,836	1.0 %

Additional information on the State's capital assets can be found in Note 9 of this report.

Long-Term Debt - Bonded Debt

At the end of the current fiscal year, the State had total debt outstanding of \$29.8 billion. Pursuant to various public and special acts, the State has authorized the issuance of the following types of debt: general obligation debt (payable from the General Fund), special tax obligation debt (payable from the Debt Service Fund), and revenue debt (payable from specific revenues of the Enterprise funds).

State of Connecticut

The following table is a two-year comparison of bonded debt presented for both governmental and business-type activities:

State of Connecticut's Bonded Debt (in millions)

General Obligation and Revenue Bonds

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ 17,622	\$ 18,364	\$ –	\$ –	\$ 17,622	\$ 18,364
Direct Borrowings & Direct Placement	247	263	–	–	247	263
Transportation Related Bonds	7,451	7,054	–	–	7,451	7,054
Revenue Bonds	–	–	1,183	1,371	1,183	1,371
Premiums and Deferred Amounts	2,534	2,553	130	161	2,664	2,714
Total	<u>\$ 27,854</u>	<u>\$ 28,234</u>	<u>\$ 1,313</u>	<u>\$ 1,532</u>	<u>\$ 29,167</u>	<u>\$ 29,766</u>

The State's total bonded debt decreased by \$598 million (2.01%) during the current fiscal year. This decrease resulted mainly from a decrease in General Obligation bonds of \$199 million.

Section 3-21 of the Connecticut General Statutes provides that the total amount of bonds, notes or other evidences of indebtedness payable from General Fund tax receipts authorized by the General Assembly but have not been issued and the total amount of such indebtedness which has been issued and remains outstanding shall not exceed 1.6 times the total estimated General Fund tax receipts of the State for the current fiscal year. In computing the indebtedness at any time, revenue anticipation notes, refunded indebtedness, bond anticipation notes, tax increment financing, budget deficit bonding, revenue bonding, balances in debt retirement funds and other indebtedness pursuant to certain provisions of the General Statutes shall be excluded from the calculation. As of February 2023 the State had a debt incurring margin of \$8.1 billion.

Other Long-Term Debt

State of Connecticut Other Long - Term Debt (in Millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Net Pension Liability	\$ 40,357	\$ –	\$ –	\$ –	\$ 40,357	\$ –
Net OPEB Liability	16,902	20,916	–	–	16,902	20,916
Compensated Absences	561	523	196	199	757	722
Workers Compensation	817	813	–	–	817	813
Nonexchange Financial Guarantee	371	419	–	–	371	419
Lease Liability	65	58	181	–	246	–
Subscriptions	31	–	60	37	91	37
Federal Loan	–	–	4	175	4	175
Other	63	63	287	–	350	–
Total	<u>\$ 59,167</u>	<u>\$ –</u>	<u>\$ 728</u>	<u>\$ –</u>	<u>\$ 59,895</u>	<u>\$ –</u>

The State's other long-term obligations increased by \$43.0 million (0.1 percent) during the fiscal year. This decrease was due mainly to a decrease in the Net Pension Liability and Net OPEB Liability (Governmental activities) of \$210.0 million or 0.2 percent. Additional information on the State's long-term debt can be found in Notes 16 and 17 of this report.

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

Connecticut's budget results are ultimately dependent upon the performance of the national and state economies. FY 2023 continued the rapid recovery from the COVID-19 recession and was characterized by record high inflation, a tight labor market, and a hot housing market. Robust job growth, wage growth and corporate profits contributed to strong tax collections for the state that continued into FY 2024. Important fiscal safeguards allowed the state to maximize the Budget Reserve Fund and make historic payments to reduce unfunded liability.

In the beginning of the fiscal year, Connecticut's unemployment rate stood at 4.0 percent, 0.4 percent above the national average. According to the State Department of Labor, nonfarm payroll employment totaled 1,666,900 while 79,800 residents remained unemployed. By the end of the fiscal year, Connecticut's unemployment rate dropped to 3.7 percent with 70,200 people remaining unemployed. Over the course of the fiscal year the state added 20,300 nonfarm jobs and by June the state recovered 96.4 percent of the 292,400 jobs lost in March and April of 2020. Seven industry sectors experienced annual growth, while two declined. Education and health services had the greatest net change in employment followed by leisure and hospitality and government.

While labor market conditions improved drastically from March and April of 2020, Connecticut's labor force participation declined significantly post pandemic. Many left the labor market due to early retirement, fear of the virus, and childcare issues. People slowly returned to the labor market but there are still many job openings that need to be filled in the state. In June of 2023, there were 90,000 jobs open. Part of the problem is slowed population growth which is not a problem unique to Connecticut. In order to address these issues, the state is ramping up training, apprenticeship, and workforce development programs to better align residents with job opportunities.

On a national level, over the course of FY 2023, the U.S. added 3.8 million jobs and the unemployment rate remained unchanged at 3.6 percent. According to the U.S. Department of Labor, the total number of unemployed persons remained flat at 6.0 million. Job growth over this period was very strong with the U.S. recovering 100 percent of the 22 million jobs lost in March and April of 2020. All industry sectors grew over FY 2023, and notable job gains occurred in education and health services, leisure and hospitality, and government.

Inflation began to fall in FY 2023 from highs last seen during the 1980s. The Consumer Price Index fell to 3.0 percent in June 2023 and has remained relatively steady into FY 2024. Prices continued to grow with high groceries, electricity, and rent hurting households across the country. Price growth was due to increased demand coupled with supply-chain issues, scarcity of materials, and labor shortages. The Federal Reserve raised interest rates several times throughout FY 2023 bringing rates to 5.5 percent. This shift in monetary policy is expected to cool demand and bring down inflation over time.

The first half of the fiscal year saw continued stock market declines as news of the Russian invasion of Ukraine, high inflation, negative GDP, and shifting monetary policy rattled investors. As economic indicators began to improve during the second half of the fiscal year, such as higher earnings, increased consumer confidence, GDP growth, and inflation dropping, the stock market rallied.

FY 2023 saw the continued boom of the housing market both nationally and in Connecticut due to work-from-home requirements, increased household balance sheets, and an exodus from cities to suburbs. A trend emerged of low inventory and high prices reducing overall sales. Over the fiscal year in Connecticut, sales of all property types decreased 26.9 percent, according to Berkshire Hathaway Home Services while the median sales price increased 8.1 percent. Average days on the market decreased from 39 days to 37 days. At the same time, the average sales price of properties sold in Connecticut was higher than the list price. While this was good news for existing homeowners, rapidly increasing prices excluded many first-time homebuyers from the market.

According to the Bureau of Economic Analysis (BEA), the third and fourth quarters of 2022 saw growth in U.S. Gross Domestic Product (GDP), which continued through the first and second quarters of 2023. Discussions of whether the U.S. was in a recession occurred, however a strong labor market held economists back from labeling an official recession. Connecticut was behind the national GDP trends, growing 2.5 percent in the third quarter of 2022, 0.1 percent in the fourth quarter of 2022, by 0.3 percent in the first quarter of 2023, and 0.8 percent in the second quarter of 2023.

Connecticut has traditionally ranked among the wealthiest states in the nation. BEA reported that in 2022, Connecticut had a per capita personal income (PCPI) of \$82,938. This PCPI ranked second in the United States and was 126.8% of the national average of \$65,423. The United States 2022 PCPI reflected an increase of 2.0% from 2021, while Connecticut's increase was 2.8%.

Connecticut's high level of income and quality of life can be attributed to the educational achievement of its residents, as well as the innovation and productivity of its workforce. According to the U.S. Census Bureau, 41.9% of Connecticut's population age 25 and over has a bachelor's degree or higher, compared to 35.6% nationally, and 91.4% of Connecticut residents are a High School graduate or higher. Connecticut ranked eighth in college readiness and third for pre-k education according to U.S. News and World Report.

Connecticut also achieves high rankings on other quality of life measures:

- Connecticut ranked sixth in business environment by U.S. News and World Report.
- Connecticut ranked fifth best state for healthcare access, quality, and public health by U.S. News and World Report.
- Connecticut ranked ninth for public safety by U.S. News and World Report.
- Connecticut ranked eighth for lowest crime and incarceration according to U.S. News and World Report.
- Connecticut ranked seventh best state for gender equality according to U.S. News and World Report.
- Connecticut is home to 46 top colleges and universities.

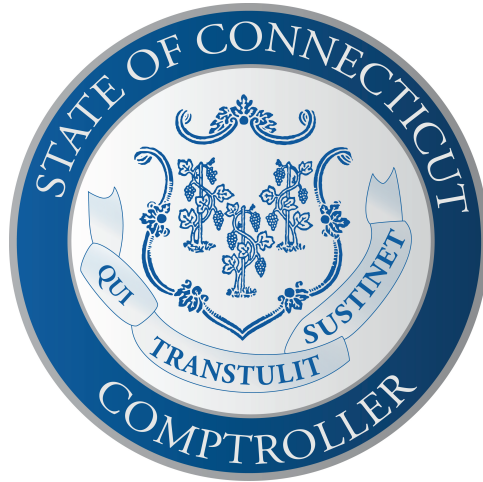
Connecticut also continues to be a leader in the field of high-tech manufacturing, producing submarines, helicopters, jet engines and parts, electronics, computer equipment and electronic machinery. Much of Connecticut's manufacturing is for the military and the outlook for Connecticut's defense industry remains strong. According to the state's Office of Military Affairs (OMA), Connecticut ranked seventh overall in total defense spending, and third in defense spending as a percentage of state gross domestic product (GDP). OMA's Annual Report for Fiscal Year 2021-2022 notes that Connecticut was ranked sixth among all states in total defense spending at \$23.6 billion. The largest was a \$8.7 billion contract to Electric Boat for Virginia-class submarines.

Halfway through FY 2024, Connecticut is starting to experience the national economic slowdown induced by the Federal Reserve to bring down inflation but remains resilient. As of December 2023, the state has recovered almost 100% of the 292,400 jobs lost in March and April 2020 due to the COVID-19 lockdown, and the unemployment rate is hovering around 3.5%.

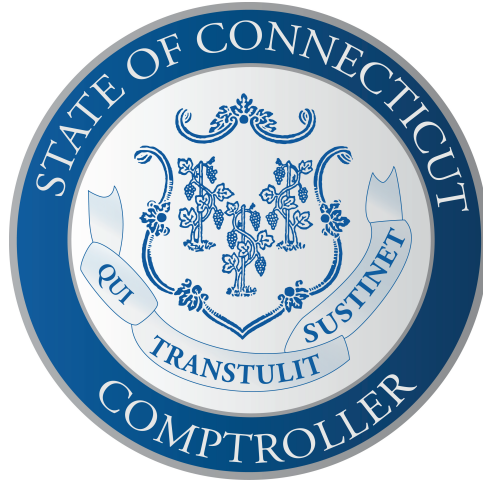
The most recent consensus revenue forecast for FY 2024 on January 16 showed continued improvement in personal income tax withholding, with some decline in sales and use tax due to the slowing economy and weaker than anticipated collections. Current forecasts show the General Fund is on track to end FY 2024 with a surplus of \$167.9 million. This positive fiscal position is a tribute to smart long-term planning, the resilience of Connecticut's people, and the strength of its economy. However, Connecticut continues to face challenges as fixed costs and debt service related to state pension and retirement healthcare systems represent a growing share of the state budget. It remains critical to exercise fiscal restraint, execute responsible long-term planning, and support economic growth to maintain future budget stability.

CONTACTING THE STATE'S OFFICES OF FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the State's finances and to demonstrate the State's accountability for the money it receives. If you have any questions about this report, please contact the State Comptroller's Office at (860) 702-3352.



BASIC FINANCIAL STATEMENTS



***GOVERNMENT-WIDE
FINANCIAL
STATEMENTS***

State of Connecticut

STATEMENT OF NET POSITION

June 30, 2023

(Expressed in Thousands)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 10,628,852	1,100,021	11,728,873	439,973
Deposits with U.S. Treasury	-	117,790	117,790	-
Investments	123,696	51,178	174,874	674,581
Receivables, (Net of Allowances)	5,465,503	287,921	5,753,424	72,137
Due from Primary Government	-	-	-	38,772
Inventories	67,767	20,648	88,415	17,441
Restricted Assets	-	49,938	49,938	2,305,002
Internal Balances	(111,904)	140,047	28,143	7,049
Other Current Assets	20,275	46,914	67,189	17,441
Total Current Assets	<u>16,194,189</u>	<u>1,814,457</u>	<u>18,008,646</u>	<u>3,572,396</u>
Noncurrent Assets:				
Cash and Cash Equivalents	-	694,037	694,037	-
Due From Component Units	68,664	-	68,664	-
Investments	-	50,369	50,369	243,638
Receivables, (Net of Allowances)	969,378	982,820	1,952,198	406,370
Restricted Assets	1,252,541	183,775	1,436,316	4,813,924
Right-to-use Assets	94,864	5,064	99,928	-
Capital Assets, (Net of Accumulated Depreciation)	17,565,779	5,478,874	23,044,653	1,212,237
Other Noncurrent Assets	5	23,641	23,646	132,409
Total Noncurrent Assets	<u>19,951,231</u>	<u>7,418,580</u>	<u>27,369,811</u>	<u>6,808,578</u>
Total Assets	<u>\$ 36,145,420</u>	<u>\$ 9,233,037</u>	<u>\$ 45,378,457</u>	<u>\$ 10,380,974</u>
Deferred Outflows of Resources				
Accumulated Decrease in Fair Value of Hedging Derivatives	\$ -	\$ -	\$ -	\$ -
Unamortized Losses on Bond Refundings	(62,371)	3,175	(59,196)	61,879
Related to Pensions & OPEB	16,562,854	-	16,562,854	121,661
Other Deferred Outflows	-	4,331	4,331	2,027
Total Deferred Outflows of Resources	<u>\$ 16,500,483</u>	<u>\$ 7,506</u>	<u>\$ 16,507,989</u>	<u>\$ 185,567</u>
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 2,883,714	\$ 404,747	\$ 3,288,461	\$ 380,511
Due to Component Units	36,522	-	36,522	-
Due to Primary Government	-	28,144	28,144	68,304
Due to Other Governments	385,473	1,179	386,652	-
Due to Trustee	-	-	-	-
Current Portion Leases	14,764	11,577	26,341	966
Current Portion of Long-Term Obligations	2,543,380	188,872	2,732,252	526,741
Amount Held for Institutions	-	-	-	490,679
Unearned Revenue	13,131	74,496	87,627	30,460
Medicaid Liability	794,854	-	794,854	-
Liability for Escheated Property	542,225	-	542,225	-
Other Current Liabilities	96,907	103,188	200,095	34,387
Total Current Liabilities	<u>7,310,970</u>	<u>812,203</u>	<u>8,123,173</u>	<u>1,532,048</u>
Noncurrent Liabilities:				
Non-Current Portion of Leases	50,154	169,344	219,498	5,996
Non-Current Portion of Long-Term Obligations	84,413,009	1,671,841	86,084,850	5,508,840
Total Noncurrent Liabilities	<u>84,463,163</u>	<u>1,841,185</u>	<u>86,304,348</u>	<u>5,514,836</u>
Total Liabilities	<u>\$ 91,774,133</u>	<u>\$ 2,653,388</u>	<u>\$ 94,427,521</u>	<u>\$ 7,046,884</u>
Deferred Inflows of Resources				
Related to Pensions & OPEB	\$ 9,117,150	\$ -	\$ 9,117,150	\$ 186,559
Leases	-	-	-	180,324
Other Deferred Inflows	341,001	9,255	350,256	172,008
Total Deferred Inflows of Resources	<u>\$ 9,458,151</u>	<u>\$ 9,255</u>	<u>\$ 9,467,406</u>	<u>\$ 538,891</u>
Net Position				
Net Investment in Capital Assets	\$ 7,192,174	\$ 3,199,669	\$ 10,391,843	\$ 805,454
Restricted For:				
Transportation	625,702	-	625,702	-
Debt Service	1,263,505	1,087,353	2,350,858	11,602
Federal Grants and Other Accounts	2,483,718	-	2,483,718	-
Capital Projects	609,668	57,272	666,940	129,605
Grant and Loan Programs	918,864	-	918,864	-
Clean Water and Drinking Water Projects	-	862,445	862,445	-
Bond Indenture Requirements	-	-	-	705,871
Loans	-	2,127	2,127	-
Permanent Investments or Endowments:				
Expendable	-	-	-	12,339
Nonexpendable	127,739	16,780	144,519	796,895
Other Purposes	701,650	169,793	871,443	229,565
Unrestricted (Deficit)	(62,509,401)	1,638,139	(60,871,262)	289,352
Total Net Position (Deficit)	<u>\$ (48,586,381)</u>	<u>\$ 7,033,578</u>	<u>\$ (41,552,803)</u>	<u>\$ 2,980,683</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

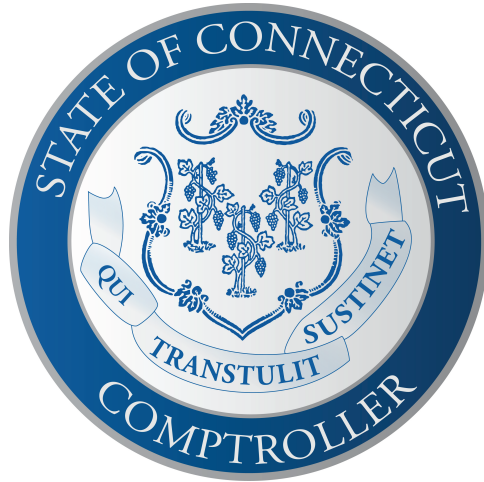
Functions/Programs	Expenses	Program Revenues		
		Charges for Services, Fees, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Legislative	\$ 120,084	\$ 2,647	\$ -	\$ -
General Government	5,794,855	1,014,576	62,743	-
Regulation and Protection	1,081,581	755,931	433,016	-
Conservation and Development	1,056,658	343,687	240,935	-
Health and Hospitals	2,835,163	1,207,350	323,154	-
Transportation	2,520,451	55,891	-	998,310
Human Services	10,670,963	125,820	9,062,875	-
Education, Libraries, and Museums	5,923,693	29,776	1,422,510	-
Corrections	2,021,466	47,641	194,333	-
Judicial	988,979	116,295	23,026	-
Interest and Fiscal Charges	1,407,520	-	-	-
Total Governmental Activities	34,421,413	3,699,614	11,762,592	998,310
Business-Type Activities:				
University of Connecticut & Health Center	3,171,206	1,974,812	327,783	3,608
Board of Regents	1,499,228	729,741	94,937	-
Employment Security	634,088	629,485	279,818	-
Clean Water	35,678	42,313	-	4,046
Other	41,611	34,861	-	8,113
Total Business-Type Activities	5,381,811	3,411,212	702,538	15,767
Total Primary Government	\$ 39,803,224	\$ 7,110,826	\$ 12,465,130	\$ 1,014,077
Component Units				
Connecticut Housing Finance Authority (12/31/22)	\$ 179,000	\$ 128,297	\$ -	\$ -
Connecticut Lottery Corporation	1,696,062	1,703,210	-	-
Connecticut Airport Authority	124,519	145,927	-	12,888
Other Component Units	258,589	280,341	9,628	63,916
Total Component Units	\$ 2,258,170	\$ 2,257,775	\$ 9,628	\$ 76,804
General Revenues:				
Taxes:				
Personal Income				
Corporate Income				
Sales and Use				
Other				
Restricted for Transportation Purposes:				
Motor Fuel				
Other				
Casino Gaming Payments				
Tobacco Settlement				
Lottery Tickets				
Sports Wagering				
Unrestricted Investment Earnings				
Transfers-Internal Activities				
Total General Revenues, Contributions, and Transfers				
Change in Net Position				
Net Position (Deficit)- Beginning (as restated see Note 21)				
Net Position (Deficit)- Ending				

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Units
\$ (117,437)	\$ -	\$ (117,437)	\$ -
(4,717,536)	-	(4,717,536)	-
107,366	-	107,366	-
(472,036)	-	(472,036)	-
(1,304,659)	-	(1,304,659)	-
(1,466,250)	-	(1,466,250)	-
(1,482,268)	-	(1,482,268)	-
(4,471,407)	-	(4,471,407)	-
(1,779,492)	-	(1,779,492)	-
(849,658)	-	(849,658)	-
(1,407,520)	-	(1,407,520)	-
(17,960,897)	-	(17,960,897)	-
-	(865,003)	(865,003)	-
-	(674,550)	(674,550)	-
-	275,215	275,215	-
-	10,681	10,681	-
-	1,363	1,363	-
-	(1,252,294)	(1,252,294)	-
(17,960,897)	(1,252,294)	(19,213,191)	-
-	-	-	(50,703)
-	-	-	7,148
-	-	-	34,296
-	-	-	95,296
-	-	-	86,037
10,259,744		10,259,744	-
3,644,751		3,644,751	-
4,458,282		4,458,282	-
2,061,464		2,061,464	-
635,889		635,889	-
975,106		975,106	-
278,974		278,974	-
124,678		124,678	-
392,037		392,037	-
3,079		3,079	-
438,259	72,642	510,901	(208,324)
(1,606,761)	1,606,527	(234)	-
21,665,502	1,679,169	23,344,671	(208,324)
3,704,605	426,875	4,131,480	(121,887)
(52,290,986)	6,606,702	(45,678,896)	3,102,569
\$ (48,586,381)	7,033,577	(41,547,416)	2,980,682



FUND FINANCIAL STATEMENTS

State of Connecticut

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2023

(Expressed in Thousands)

	General	Debt Service	Transportation	Restricted Grants & Accounts	Grant & Loan Programs	Other Funds	Total Governmental Funds
Assets							
Cash and Cash Equivalents	\$ 5,267,316	\$ 12,308	\$ 497,589	\$ 2,497,109	\$ 680,392	\$ 1,659,486	\$ 10,614,200
Investments	-	-	-	-	-	123,696	123,696
Securities Lending Collateral	-	-	-	-	-	19,968	19,968
Receivables:							
Taxes, Net of Allowances	3,084,050	-	293,595	-	-	-	3,377,645
Accounts, Net of Allowances	518,824	-	87,080	363,978	11,294	45,102	1,026,278
Loans, Net of Allowances	3,413	-	-	104,391	239,088	622,486	969,378
From Other Governments	348,406	-	-	677,272	-	18,582	1,044,260
Interest	-	8,323	8,678	-	-	-	17,001
Due from Other Funds	60,109	-	3,391	-	-	14,487	77,987
Due from Component Units	63,605	-	-	172	-	4,887	68,664
Inventories	26,304	-	34,720	-	-	-	61,024
Restricted Assets	-	1,252,541	-	-	-	-	1,252,541
Total Assets	<u>\$ 9,372,027</u>	<u>\$ 1,273,172</u>	<u>\$ 925,053</u>	<u>\$ 3,642,922</u>	<u>\$ 930,774</u>	<u>\$ 2,508,694</u>	<u>\$ 18,652,642</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities							
Accounts Payable and Accrued Liabilities	\$ 205,639	\$ -	\$ 28,145	\$ 372,882	\$ 12,329	\$ 90,578	\$ 709,573
Due to Other Funds	1,917,718	9,667	-	3,359	20	114,403	2,045,167
Due to Component Units	30,198	-	-	6,324	-	-	36,522
Due to Other Governments	379,079	-	-	6,394	-	-	385,473
Unearned Revenue	5,644	-	-	-	-	7,487	13,131
Medicaid Liability	312,906	-	-	481,948	-	-	794,854
Liability For Escheated Property	542,225	-	-	-	-	-	542,225
Securities Lending Obligation	-	-	-	-	-	19,968	19,968
Other Liabilities	52,003	-	-	24,936	-	-	76,939
Total Liabilities	<u>3,445,412</u>	<u>9,667</u>	<u>28,145</u>	<u>895,843</u>	<u>12,349</u>	<u>232,436</u>	<u>4,623,852</u>
Deferred Inflows of Resources							
Receivables to be Collected in Future Periods	2,252,711	-	82,414	285,312	11,153	44,174	2,675,764
Fund Balances							
Nonspendable:							
Inventories/Long-Term Receivables	99,238	-	34,720	-	-	-	133,958
Permanent Fund Principal	-	-	-	-	-	123,696	123,696
Restricted For:							
Debt Service	-	1,263,505	-	-	-	-	1,263,505
Transportation Programs	-	-	702,830	-	-	-	702,830
Federal Grant and State Programs	-	-	-	2,461,358	-	-	2,461,358
Grants and Loans	-	-	-	-	906,522	-	906,522
GAAP Bonds	211,700	-	-	-	-	-	211,700
Other	-	-	-	-	-	2,060,168	2,060,168
Committed For:							
Continuing Appropriations	691,048	-	76,943	-	-	-	767,991
Budget Reserve Fund	3,315,837	-	-	-	-	-	3,315,837
Future Periods	211,700	-	-	-	-	-	211,700
Assigned To:							
Grants and Loans	-	-	-	-	749	-	749
Other	-	-	-	-	-	49,160	49,160
Unassigned (Deficit)	(643,919)	-	-	-	-	(718)	(644,637)
Total Fund Balances	<u>3,673,904</u>	<u>1,263,505</u>	<u>814,493</u>	<u>2,461,358</u>	<u>907,271</u>	<u>2,232,306</u>	<u>11,352,837</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 9,372,027</u>	<u>\$ 1,273,172</u>	<u>\$ 925,052</u>	<u>\$ 3,642,513</u>	<u>\$ 930,773</u>	<u>\$ 2,508,916</u>	<u>\$ 18,652,453</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

June 30, 2023

(Expressed in Thousands)

Total Fund Balance - Governmental Funds \$ 11,353,024

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (see Note 9). These consist of:

Right-to-use assets	139,003	
Cost of capital assets, (excluding internal service funds)	36,298,229	
Less: Accumulated depreciation (excluding internal service funds)	(18,786,403)	
Less: Accumulated depreciation right-to-use assets	(44,139)	
Net capital assets		17,606,690

Some assets such as receivables, are not available soon enough to pay for current period's expenditures and thus, are offset by unavailable revenue in the governmental funds. 2,334,763

Deferred losses on refundings are reported in the Statement of Net Position (to be amortized as interest expense) but are not reported in the funds. (62,371)

Deferred outflows for pensions and OPEB are reported in the Statement of Net Position but are not reported in the funds (see Note 10 & 13). 16,562,857

Long-term debt instruments such as bonds and notes payable, are not due and payable in the current period and, therefore, the outstanding balances are not reported in the funds (see Note 16). Also, unamortized debt premiums and interest payable are reported in the Statement of Net Position but are not reported in the funds. These balances consist of:

General obligation bonds payable	(17,622,398)	
Transportation bonds payable	(7,450,865)	
Direct Borrowings & Direct Placements	(246,845)	
Unamortized premiums	(2,533,691)	
Accrued interest payable	(298,350)	
Net long-term debt		(28,152,149)

Other liabilities not due and payable in the current period and, therefore, not reported in the funds (see Note 16).

Net pension liability	(40,357,048)	
Net OPEB liability	(16,901,787)	
Obligations for worker's compensation	(816,521)	
Leases	(64,918)	
Subscriptions	(30,825)	
Compensated absences (excluding internal service funds)	(560,173)	
Claims and judgments payable	(38,665)	
Landfill postclosure care	(24,718)	
Nonexchange Financial guarantee	(371,220)	
Total other liabilities		(59,165,875)

Deferred inflows for pensions and OPEB are reported in the Statement of Net Position but are not reported in the funds (see Note 10 & 13).

Pension and OPEB related (9,117,150)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. 53,774

Total Net Position - Governmental Activities \$ (48,586,437)

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

	General	Debt Service	Transportation	Restricted Grants & Accounts	Grant & Loan Programs	Other Funds	Total Governmental Funds
Revenues							
Taxes	\$ 20,116,656	\$ -	\$ 1,621,366	\$ -	\$ -	\$ -	\$ 21,738,022
Licenses, Permits, and Fees	326,838	-	323,089	10,079	-	144,703	804,709
Tobacco Settlement	-	-	-	-	-	124,678	124,678
Federal Grants and Aid	3,395,278	-	10,259	9,273,905	-	59,352	12,738,794
Assessments	2,623	-	-	-	-	-	2,623
Lottery Tickets	392,037	-	-	-	-	-	392,037
Charges for Services	17,879	-	20,503	(2,792)	-	1,089	36,679
Fines, Forfeits, and Rents	147,461	4	20,713	-	-	295	168,473
Casino Gaming Payments	278,974	-	-	-	-	-	278,974
Investment Earnings	206,218	27,489	46,869	104,844	6,731	46,107	438,258
Interest on Loans	-	-	-	-	-	-	-
Sports Wagering	-	-	-	-	-	3,079	3,079
Miscellaneous	256,014	-	10,602	1,982,631	38,166	153,330	2,440,743
Total Revenues	<u>25,139,978</u>	<u>27,493</u>	<u>2,053,401</u>	<u>11,390,448</u>	<u>44,897</u>	<u>532,633</u>	<u>39,188,850</u>
Expenditures							
Current:							
Legislative	135,774	-	-	2,294	-	-	138,068
General Government	3,643,344	-	31,121	919,838	411,736	139,468	5,145,507
Regulation and Protection	558,236	-	92,725	440,786	11,990	163,067	1,266,804
Conservation and Development	319,144	-	4,035	560,565	252,701	75,088	1,211,533
Health and Hospitals	1,929,003	-	-	1,234,988	10,960	66,920	3,241,871
Transportation	-	-	939,958	1,081,665	32,352	-	2,053,975
Human Services	6,398,580	-	-	5,775,315	-	2,099	12,175,994
Education, Libraries, and Museums	4,965,278	-	-	1,793,086	4,166	3,309	6,765,839
Corrections	2,211,298	-	-	118,622	5,048	1,572	2,336,540
Judicial	1,035,115	-	-	51,503	-	56,104	1,142,722
Capital Projects	-	-	-	-	-	1,076,904	1,076,904
Debt Service:							
Principal Retirement	1,779,761	412,415	-	-	-	-	2,192,176
Interest and Fiscal Charges	778,950	333,560	409	148,572	2,635	5,153	1,269,279
Total Expenditures	<u>23,754,483</u>	<u>745,975</u>	<u>1,068,248</u>	<u>12,127,234</u>	<u>731,588</u>	<u>1,589,684</u>	<u>40,017,212</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,385,495</u>	<u>(718,482)</u>	<u>985,153</u>	<u>(736,786)</u>	<u>(686,691)</u>	<u>(1,057,051)</u>	<u>(828,362)</u>
Other Financing Sources (Uses)							
Bonds Issued (Retired)	-	-	-	-	717,731	1,264,783	1,982,514
Premiums on Bonds Issued	-	23,167	-	-	55,034	109,994	188,195
Transfers In	1,885,056	870,404	29,326	175,696	-	79,713	3,040,195
Transfers Out	(3,031,783)	(29,326)	(815,818)	(322,054)	(52,399)	(395,577)	(4,646,957)
Refunding Bonds Issued	-	313,490	-	-	-	-	313,490
Payment to Refunded Bond Escrow Agent	-	(341,035)	-	-	-	-	(341,035)
Total Other Financing Sources (Uses)	<u>(1,146,727)</u>	<u>836,700</u>	<u>(786,492)</u>	<u>(146,358)</u>	<u>720,366</u>	<u>1,058,913</u>	<u>536,402</u>
Net Change in Fund Balances	<u>238,768</u>	<u>118,218</u>	<u>198,661</u>	<u>(883,144)</u>	<u>33,675</u>	<u>1,862</u>	<u>(291,960)</u>
Fund Balances - Beginning (restated)	3,430,539	1,145,286	612,026	3,344,502	873,596	2,230,219	11,636,168
Change in Reserve for Inventories	4,597	-	3,809	-	-	-	8,406
Fund Balances - Ending	<u>\$ 3,673,904</u>	<u>\$ 1,263,504</u>	<u>\$ 814,496</u>	<u>\$ 2,461,358</u>	<u>\$ 907,271</u>	<u>\$ 2,232,081</u>	<u>\$ 11,352,614</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

Net change in fund balances - total governmental funds \$ (291,550)

Amounts reported for governmental activities in the Statement of Activities are different because:

Long-term debt proceeds provide current financial resources to governmental funds, while the repayment of the related debt principal consumes those financial resources. These transactions, however, have no effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities

In the current period, these amounts consist of

Debt issued or incurred:

Bonds issued	(1,982,514)
Refunding bonds issued	(313,490)
Premium on bonds issued	(188,195)
Accretion on Capital Appreciation Bonds	56,280

Principal repayment:

Principal Retirement	2,192,176
Payments to refunded bond escrow agent	341,035
Lease payments	18,055

Net debt adjustments 123,347

Some capital assets acquired this year were financed with leases. The amount financed by leases is reported in the governmental funds as a source of financing, but lease obligations are reported as long-term liabilities on the Statement of Activities (24,790)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

Capital outlays are reported as expenditures in the governmental funds. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts and other reductions were as follows:

Capital outlays (including construction-in-progress)	1,203,139	
Depreciation expense (excluding internal service funds)	(708,384)	
Net capital outlay adjustments		494,755

Inventories are reported as expenditures in the governmental funds when purchased. However, in the Statement of Activities the cost of these assets is recognized when those assets are consumed. This is the amount by which purchases exceeded consumption of inventories.

8,406

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not recognized in the funds. In the current period, the net adjustments consist of:

Increase in accrued interest	10,793	
Amortization of bond premium	256,207	
Amortization of loss on debt refunding's	(88,391)	
Decrease in Net OPEB Liability & Net pension liability	(199,821)	
Increase in net deferred inflows related to OPEB & pensions	2,259,748	
Decrease in net deferred outflows related to OPEB & pensions	2,146,698	
Decrease in compensated absences	(38,870)	
Increase in workers compensation	(3,172)	
Decrease in claims and judgments	(3,659)	
Decrease in landfill post closure cost	3,050	
Decrease in non-exchange financial guarantees	47,555	
Net expense accruals		4,390,138

Some revenues in the Statement of Activities do not provide current financial resources and, therefore, are deferred inflows of resources in the funds. Also, revenues related to prior periods that became available during the current period are reported in the funds but are eliminated in the Statement of Activities. This amount is the net adjustment.

543,482

Internal service funds are used by management to charge the costs of certain activities, to individual funds. The net revenues (expenses) of internal service funds are included with governmental activities in the Statement of Activities.

(917)

Transfers to Pension Fund and Others		(1,538,268)
Change in net position - governmental activities		\$ 3,704,605

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

June 30, 2023

(Expressed in Thousands)

	Business-Type Activities						Governmental Activities
	Enterprise Funds						
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other Funds	Total	
Assets							
Current Assets:							
Cash and Cash Equivalents	\$ 547,089	\$ 489,935	\$ 1,793	\$ 5,258	\$ 55,946	\$ 1,100,021	\$ 14,651
Deposits with U.S. Treasury	-	-	117,790	-	-	117,790	-
Investments	1,913	49,265	-	-	-	51,178	-
Receivables:							
Accounts, Net of Allowances	231,838	73,516	144,394	-	5,930	455,678	318
Loans, Net of Allowances	1,438	-	-	231,074	27,159	259,671	-
Leases	2,716	1,612	-	-	-	4,328	-
Interest	-	-	-	6,719	198	6,917	-
From Other Governments	-	4,589	10,064	-	2,352	17,005	-
Due from Other Funds	40,686	97,386	1,975	-	-	140,047	5,572
Inventories	20,648	-	-	-	-	20,648	6,743
Restricted Assets	49,938	-	-	-	-	49,938	-
Other Current Assets	38,640	8,274	-	-	-	46,914	307
Total Current Assets	934,906	724,577	276,016	243,051	91,585	2,270,135	27,591
Noncurrent Assets:							
Cash and Cash Equivalents	-	182,201	-	408,755	103,081	694,037	-
Investments	19,554	30,815	-	-	-	50,369	-
Receivables:							
Loans, Net of Allowances	2,172	2,226	-	795,880	182,542	982,820	-
Leases	5,064	-	-	-	-	5,064	-
Restricted Assets	634	-	-	137,323	45,818	183,775	-
Capital Assets, Net of Accumulated Depreciation	3,508,599	1,970,275	-	-	-	5,478,874	53,948
Other Noncurrent Assets	23,597	44	-	-	-	23,641	4
Total Noncurrent Assets	3,559,620	2,185,561	-	1,341,958	331,441	7,418,580	53,952
Total Assets	\$ 4,494,526	\$ 2,910,138	\$ 276,016	\$ 1,585,009	\$ 423,026	\$ 9,688,715	\$ 81,543
Deferred Outflows of Resources							
Unamortized Losses on Bond Refundings	\$ -	\$ -	\$ -	\$ 3,094	\$ 81	\$ 3,175	\$ -
Other Deferred Outflows	121	4,210	-	-	-	4,331	-
Total Deferred Outflows of Resources	\$ 121	\$ 4,210	\$ -	\$ 3,094	\$ 81	\$ 7,506	\$ -
Liabilities							
Current Liabilities:							
Accounts Payable and Accrued Liabilities	\$ 247,310	\$ 141,663	\$ -	\$ 7,926	\$ 7,849	\$ 404,748	922
Due to Other Funds	23,500	292	4,352	-	-	28,144	25,156
Due to Other Governments	848	-	331	-	-	1,179	-
Current Portion of Long-Term Obligations	88,294	48,205	-	43,875	8,498	188,872	59
Lease Payable	9,427	2,150	-	-	-	11,577	-
Unearned Revenue	-	74,496	-	-	-	74,496	-
Other Current Liabilities	89,402	13,788	-	-	-	103,190	-
Total Current Liabilities	458,782	280,594	4,683	51,801	16,347	812,207	26,137
Noncurrent Liabilities:							
Noncurrent Portion of Long-Term Obligations	486,957	413,765	-	638,133	132,986	1,671,841	1,632
Leases Payable	160,770	8,574	-	-	-	169,344	-
Total Noncurrent Liabilities	647,727	422,339	-	638,133	132,986	1,841,185	1,632
Total Liabilities	\$ 1,106,509	\$ 702,933	\$ 4,683	\$ 689,934	\$ 149,333	\$ 2,653,392	\$ 27,769
Deferred Inflows of Resources							
Other Deferred Inflows	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows-Leases	7,666	1,589	-	-	-	9,255	-
Total Deferred Inflows of Resources	\$ 7,666	\$ 1,589	\$ -	\$ -	\$ -	\$ 9,255	\$ -
Net Position (Deficit)							
Net Investment in Capital Assets	\$ 1,546,677	\$ 1,652,992	\$ -	\$ -	\$ -	\$ 3,199,669	\$ 53,958
Restricted For:							
Debt Service	1,087,353	-	-	-	-	1,087,353	-
Clean and Drinking Water Projects	-	-	-	665,116	197,329	862,445	-
Capital Projects	57,272	-	-	-	-	57,272	-
Nonexpendable Purposes	16,219	561	-	-	-	16,780	-
Loans	2,127	-	-	-	-	2,127	-
Other Purposes	30,837	138,956	-	-	-	169,793	-
Unrestricted (Deficit)	639,988	417,319	271,332	233,055	76,445	1,638,140	(186)
Total Net Position	\$ 3,380,473	\$ 2,209,828	\$ 271,332	\$ 898,171	\$ 273,774	\$ 7,033,579	\$ 53,772

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS**

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

	Business-Type Activities						Governmental Activities
	Enterprise Funds						
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other Funds	Total	
Operating Revenues							
Charges for Sales and Services (Net of allowances & discounts \$334,949)	\$ 1,541,506	413,020	-	-	-	1,954,526	54,797
Assessments	-	-	587,045	-	28,231	615,276	-
Federal Grants, Contracts, and Other Aid	256,622	39,659	265,800	-	-	562,081	-
State Grants, Contracts, and Other Aid	24,646	44,499	14,018	-	-	83,163	-
Private Gifts and Grants	46,515	10,779	-	-	-	57,294	-
Interest on Loans	-	-	-	20,772	4,566	25,338	-
Lease Revenue	2,614	-	-	-	-	2,614	-
Other	190,769	10,097	42,440	-	556	243,862	123
Total Operating Revenues	<u>2,062,672</u>	<u>518,054</u>	<u>909,303</u>	<u>20,772</u>	<u>33,353</u>	<u>3,544,154</u>	<u>54,920</u>
Operating Expenses							
Salaries, Wages, and Administrative	2,537,024	1,353,115	-	788	12,405	3,903,332	39,042
Unemployment Compensation	-	-	626,152	-	-	626,152	-
Claims Paid	-	-	-	-	19,601	19,601	-
Depreciation and Amortization	225,990	109,084	-	-	-	335,074	17,289
Other	397,606	26,373	-	1,245	3,594	428,818	-
Total Operating Expenses	<u>3,160,620</u>	<u>1,488,572</u>	<u>626,152</u>	<u>2,033</u>	<u>35,600</u>	<u>5,312,977</u>	<u>56,331</u>
Operating Income (Loss)	<u>(1,097,948)</u>	<u>(970,518)</u>	<u>283,151</u>	<u>18,739</u>	<u>(2,247)</u>	<u>(1,768,823)</u>	<u>(1,411)</u>
Nonoperating Revenue (Expenses)							
Interest and Investment Income	24,401	19,244	-	21,847	7,150	72,642	(174)
Interest and Fiscal Charges	(10,586)	(10,656)	(7,936)	(33,645)	(6,011)	(68,834)	-
Other - Net	239,923	306,624	-	21,541	1,508	569,596	-
Total Nonoperating Revenues (Expenses)	<u>253,738</u>	<u>315,212</u>	<u>(7,936)</u>	<u>9,743</u>	<u>2,647</u>	<u>573,404</u>	<u>(174)</u>
Income (Loss) Before Capital Contributions, Grants, and Transfers	<u>(844,210)</u>	<u>(655,306)</u>	<u>275,215</u>	<u>28,482</u>	<u>400</u>	<u>(1,195,419)</u>	<u>(1,585)</u>
Capital Contributions	3,608	-	-	-	-	3,608	-
Federal Capitalization Grants	-	-	-	4,046	8,113	12,159	-
Transfers In	815,833	784,288	-	17,000	51	1,617,172	-
Transfers Out	-	-	(10,645)	-	-	(10,645)	-
Change in Net Position	<u>(24,769)</u>	<u>128,982</u>	<u>264,570</u>	<u>49,528</u>	<u>8,564</u>	<u>426,875</u>	<u>(1,585)</u>
Total Net Position (Deficit) - Beginning (as restated)	<u>3,405,242</u>	<u>2,080,845</u>	<u>6,762</u>	<u>848,643</u>	<u>265,210</u>	<u>6,606,702</u>	<u>55,357</u>
Total Net Position (Deficit) - Ending	<u>\$ 3,380,473</u>	<u>\$ 2,209,828</u>	<u>\$ 271,332</u>	<u>\$ 898,171</u>	<u>\$ 273,774</u>	<u>\$ 7,033,577</u>	<u>\$ 53,772</u>

State of Connecticut

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

	Business-Type Activities					Governmental Activities	
	Enterprise Funds						Internal Service Funds
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other		
Cash Flows from Operating Activities							
Receipts from Customers	\$ 1,714,400	\$ 415,598	\$ 618,710	\$ 88,206	\$ 49,732	\$ 2,886,646	\$ 54,302
Payments to Suppliers	(1,110,613)	(334,524)	-	(1,245)	(3,594)	(1,449,976)	(11,346)
Payments to Employees	(1,668,227)	(1,122,064)	-	(545)	(11,723)	(2,802,559)	(13,320)
Other Receipts (Payments)	307,253	126,155	(333,957)	(69,000)	(34,054)	(3,603)	670
Net Cash Provided by (Used in) Operating Activities	(757,187)	(914,835)	284,753	17,416	361	(1,369,492)	30,306
Cash Flows from Noncapital Financing Activities							
Retirement of Bonds and Annuities Payable	(37,588)	-	-	(148,297)	(6,958)	(192,843)	-
Interest on Bonds and Annuities Payable	(20,863)	-	-	(35,050)	(6,085)	(61,998)	-
Transfers In	621,429	769,583	-	17,460	51	1,408,523	-
Transfers Out	-	-	(10,645)	-	-	(10,645)	-
Other Receipts (Payments)	228,928	293,435	-	-	-	522,363	(174)
Net Cash Flows from Noncapital Financing Activities	791,906	1,063,019	(10,645)	(165,887)	(12,992)	1,665,400	(174)
Cash Flows from Capital and Related Financing Activities							
Additions to Property, Plant, and Equipment	(437,749)	(70,628)	(313,157)	-	21	(821,513)	(27,338)
Proceeds from Capital Debt	255	36,204	7,936	-	-	44,395	-
Principal Paid on Capital Debt	(130,488)	(47,383)	-	-	-	(177,871)	-
Interest Paid on Capital Debt	(84,278)	(11,115)	-	-	-	(95,393)	-
Transfer In	158,731	60,371	-	-	-	219,102	-
Federal Capitalization Grants	-	-	-	4,045	6,048	10,093	-
Lease Revenue	2,611	-	-	-	-	2,611	-
Payments on leases, net	(8,667)	-	-	-	-	(8,667)	-
Transfer from State	(1,375)	-	-	-	-	(1,375)	-
Other Receipts (Payments)	3,749	(323)	32,905	-	-	36,331	-
Net Cash Flows from Capital and Related Financing Activities	(497,211)	(32,874)	(272,316)	4,045	6,069	(792,287)	(27,338)
Cash Flows from Investing Activities							
Proceeds from Sales and Maturities of Investments	-	49,990	-	-	-	49,990	-
Purchase of Investment Securities	(23)	(32,689)	-	-	-	(32,712)	-
Interest on Investments	24,737	25,178	-	22,364	7,169	79,448	-
(Increase) Decrease in Restricted Assets	-	-	-	108,425	-	108,425	-
Other Receipts (Payments)	145,289	-	-	17,529	1,038	163,856	-
Net Cash Flows from Investing Activities	170,003	42,479	-	148,318	8,207	369,007	-
Net Increase (Decrease) in Cash and Cash Equivalents	(292,489)	157,788	1,793	3,892	1,645	(127,372)	2,794
Cash and Cash Equivalents - Beginning of Year	839,578	514,312	-	1,367	54,301	1,409,558	12,108
Cash and Cash Equivalents - End of Year	\$ 547,089	\$ 672,100	\$ 1,793	\$ 5,259	\$ 55,946	\$ 1,282,186	\$ 14,902

State of Connecticut

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

	Business-Type Activities						Governmental Activities
	Enterprise Funds						
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities							
Operating Income (Loss)	\$ (1,097,948)	\$ (970,880)	\$ 283,151	\$ 18,740	\$ (2,246)	\$ (1,769,183)	\$ (744)
Adjustments not Affecting Cash:							
Depreciation and Amortization	225,990	109,084	-	-	-	335,074	17,290
Other	226,645	-	-	-	-	226,645	-
Change in Assets and Liabilities:							
(Increase) Decrease in Receivables, Net	(20,229)	(6,245)	(2,480)	(1,324)	2,617	(27,661)	(145)
(Increase) Decrease in Due from Other Funds	54,547	(50)	4	-	-	54,501	(358)
(Increase) Decrease in Inventories and Other Assets	(33,102)	(351)	-	-	(9)	(33,462)	553
Increase (Decrease) in Accounts Payables & Accrued Liabilities	(64,165)	(46,394)	(35)	-	(1)	(110,595)	13,710
Increase (Decrease) in Due to Other Funds	(48,925)	-	4,113	-	-	(44,812)	-
Increase (Decrease) Deferred Inflows Leases	-	-	-	-	-	-	-
Total Adjustments	340,761	56,044	1,602	(1,324)	2,607	399,690	31,050
Net Cash Provided by (Used In) Operating Activities	<u>\$ (757,187)</u>	<u>\$ (914,836)</u>	<u>\$ 284,753</u>	<u>\$ 17,416</u>	<u>\$ 361</u>	<u>\$ (1,369,493)</u>	<u>\$ 30,306</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Assets							
Cash and Cash Equivalents - Current	\$ 547,089	\$ 489,935					
Cash and Cash Equivalents - Noncurrent	-	182,201					
Cash and Cash Equivalents - Noncurrent Restricted			-				
Cash and Cash Equivalents - Current Restricted			-				
	<u>\$ 547,089</u>	<u>\$ 672,136</u>					
Noncash Investing, Capital, and Financing Activities:							
Proceeds from refunding bonds	\$ 54,795						
Amortization of premiums, discounts, and net loss on debt refunding's	23,147						
Acquisition of software license under long term purchase contract	-						
Acquisition of right-to-use assets under lease contracts	3,231						
Acquisition of equipment under install purchase agreement			9,526				
Capital assets acquired through gifts	916						
Unrealized gain (loss) on investment	-						
Loss on disposal of capital assets	(3,263)						
Change in Fair Value Investments	1,290						
In kind Coronavirus relief donation	-						
Change in endowment	-						

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

June 30, 2023

(Expressed in Thousands)

	Pension & Other Employee Benefit Trust Funds	Investment Trust Fund External Investment Pool	Private- Purpose Trust Fund Escheat Securities	Fiduciary Component Unit Paid Family Medical Leave Authority	Custodial Funds	Total
Assets						
Current:						
Cash and Cash Equivalents	\$ 459,260	\$ -	\$ -	\$ 509,101	\$ 257,587	\$ 1,225,948
Receivables:						
Accounts, Net of Allowances	47,900	-	-	114,696	4,031	166,627
From Other Governments	36	-	-	-	-	36
From Other Funds	1,876,694	-	-	123	-	1,876,817
Interest	1,317	14,143	-	-	439	15,899
Inventories	-	-	-	-	668	668
Investments (See Note 3)	49,341,157	3,093,212	-	-	-	52,434,369
Securities Lending Collateral	3,934,065	-	-	-	-	3,934,065
Other Assets	-	48	-	142	329,088	329,278
Noncurrent:						
Due From Employers	10,960	-	-	-	-	10,960
Capital Assets, Net of Accumulated Depreciation	-	-	-	5,053	-	5,053
Other Assets	-	-	8,290	-	-	8,290
Total Assets	<u>\$ 55,671,389</u>	<u>\$ 3,107,403</u>	<u>\$ 8,290</u>	<u>\$ 629,115</u>	<u>\$ 591,813</u>	<u>\$ 60,008,010</u>
Deferred Outflows of Resources						
Related to Pensions & Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ 20,831	\$ -	\$ 20,831
Total Deferred Outflows of Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,831</u>	<u>\$ -</u>	<u>\$ 20,831</u>
Liabilities						
Accounts Payable and Accrued Liabilities	\$ 33,641	\$ 12,674	\$ -	\$ 64,011	\$ 1	\$ 110,327
Securities Lending Obligation	3,934,066	-	-	-	-	3,934,066
Compensated Absences	-	-	-	582	-	582
Due to Other Funds	2,083	-	-	-	-	2,083
Other Current Liabilities	-	-	-	651	-	651
Total Current Liabilities	<u>3,969,790</u>	<u>12,674</u>	<u>-</u>	<u>65,244</u>	<u>1</u>	<u>4,047,709</u>
Noncurrent Liabilities:						
Pension & OPEB Liability	-	-	-	19,102	-	19,102
Noncurrent Portion of Long-Term Obligations	-	-	-	14,856	-	14,856
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,958</u>	<u>-</u>	<u>33,958</u>
Total Liabilities	<u>\$ 3,969,790</u>	<u>\$ 12,674</u>	<u>\$ -</u>	<u>\$ 99,202</u>	<u>\$ 1</u>	<u>\$ 4,081,667</u>
Other Deferred Inflows						
Related to Pensions & Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ 4,472	\$ -	\$ 4,472
Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,472</u>	<u>\$ -</u>	<u>\$ 4,472</u>
Net Position						
Restricted for:						
Pension Benefits	\$ 48,770,436	\$ -	\$ -	\$ -	\$ -	\$ 48,770,436
Other Postemployment Benefits	2,931,163	-	-	-	-	2,931,163
Pool Participants	-	3,094,730	-	-	-	3,094,730
Individuals, Organizations, and Other Governments	-	-	8,290	547,247	591,812	1,147,349
Total Net Position	<u>\$ 51,701,599</u>	<u>\$ 3,094,730</u>	<u>\$ 8,290</u>	<u>\$ 547,247</u>	<u>\$ 591,812</u>	<u>\$ 55,943,678</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

	Pension & Other Employee Benefit Trust Funds	Investment Trust Fund External Investment Pool	Private-Purpose Trust Fund Escheat Securities	Fiduciary Component Unit Paid Family Medical Leave Authority	Custodial Funds	Total
Additions						
Contributions:						
Plan Members	\$ 861,691	\$ -	\$ -	\$ -	\$ -	\$ 861,691
State	6,572,495	-	-	-	-	6,572,495
Municipalities	151,168	-	-	-	-	151,168
Participant Contributions	-	-	-	442,942	-	442,942
Total Contributions	7,585,354	-	-	442,942	-	8,028,296
Investment Income	4,505,044	135,746	-	17,382	175	4,658,347
Less: Investment Expense	(311,643)	(274)	-	-	-	(311,917)
Net Investment Income	4,193,401	135,472	-	17,382	175	4,346,430
Insurance Securities	-	-	-	-	318,096	318,096
Escheat Securities Received	-	-	39,498	-	-	39,498
Pool's Share Transactions	-	617,071	-	-	-	617,071
Transfer In	-	-	-	-	-	-
Other	3,533	-	-	-	(80,930)	(77,397)
Total Additions	11,782,288	752,543	39,498	460,324	237,341	13,271,994
Deductions						
Administrative Expense	51,179	-	-	349,038	13,241	413,458
Benefit Payments and Refunds	5,927,479	-	-	-	-	5,927,479
Escheat Securities Returned or Sold	-	-	38,518	-	-	38,518
Distributions to Pool Participants	-	135,472	-	-	-	135,472
Depreciation & Amortization	-	-	-	3,667	-	3,667
Other	131,612	-	1,736	309	317,843	451,500
Total Deductions	6,110,270	135,472	40,254	353,014	331,084	6,970,094
Change in Net Position Held In Trust For:						
Pension and Other Employee Benefits	5,672,018	-	-	-	-	5,672,018
Individuals, Organizations, and Other Governments	-	617,071	(756)	107,310	(93,743)	629,882
Net Position - Beginning	46,029,581	2,477,659	9,046	439,937	685,555	49,641,778
Net Position - Ending	\$ 51,701,599	\$ 3,094,730	\$ 8,290	\$ 547,247	\$ 591,812	\$ 55,943,678

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

**STATEMENT OF NET POSITION
COMPONENT UNITS**

June 30, 2023

(Expressed in Thousands)

Assets	Connecticut Housing Finance Authority (12-31-22)	Connecticut Lottery Corporation	Connecticut Airport Authority	Other Component Units	Total
Current Assets:					
Cash and Cash Equivalents	\$ —	\$ 39,028	\$ 157,081	\$ 243,864	\$ 439,973
Investments	—	3,381	—	671,200	674,581
Receivables:					
Accounts, Net of Allowances	—	15,366	9,519	40,283	65,168
Loans, Net of Allowances	—	—	—	5,522	5,522
Interest Receivable	—	894	—	2,142	3,036
Due From Other Governments	—	—	7,049	—	7,049
Due From Primary Government	—	—	5,963	32,809	38,772
Restricted Assets	1,667,270	—	11,602	626,130	2,305,002
Leases Receivable	—	—	5,687	3,762	9,449
Inventories	—	—	—	6,403	6,403
Other Current Assets	—	1,962	890	14,589	17,441
Total Current Assets	1,667,270	60,631	197,791	1,646,704	3,572,396
Noncurrent Assets:					
Investments	—	115,710	—	127,928	243,638
Accounts, Net of Allowances	—	—	—	91,611	91,611
Loans, Net of Allowances	—	—	—	144,428	144,428
Leases Receivable	—	—	119,767	50,564	170,331
Restricted Assets	4,386,008	—	146,598	281,318	4,813,924
Capital Assets, Net of Accumulated Depreciation	344	7,022	550,579	654,292	1,212,237
Other Noncurrent Assets	4,261	5,206	—	122,942	132,409
Total Noncurrent Assets	4,390,613	127,938	816,944	1,473,083	6,808,578
Total Assets	\$ 6,057,883	\$ 188,569	\$ 1,014,735	\$ 3,119,787	\$ 10,380,974
Deferred Outflows of Resources					
Accumulated Decrease in Fair Value of Hedging Derivatives	\$ —	\$ —	\$ —	\$ —	\$ —
Unamortized Losses on Bond Refundings	61,847	—	32	—	61,879
Related to Pensions & Other Postemployment Benefits	28,322	30,112	33,723	29,504	121,661
Other	—	—	—	2,027	2,027
Total Deferred Outflows of Resources	\$ 90,169	\$ 30,112	\$ 33,755	\$ 31,531	\$ 185,567
Liabilities					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	\$ 205,610	\$ 12,823	\$ 37,796	\$ 124,282	\$ 380,511
Current Portion of Long-Term Obligations	494,682	4,356	8,820	18,883	526,741
Due To Primary Government	—	—	172	68,132	68,304
Unearned Revenue	—	—	—	30,460	30,460
Leases Payable	—	—	—	966	966
Amount Held for Institutions	—	—	—	490,679	490,679
Other Liabilities	—	29,319	4,976	92	34,387
Total Current Liabilities	700,292	46,498	51,764	733,494	1,532,048
Noncurrent Liabilities:					
Pension & OPEB Liability	101,384	88,464	111,180	80,430	381,458
Lease Liability	—	—	—	5,996	5,996
Noncurrent Portion of Long-Term Obligations	4,409,891	115,710	217,237	384,544	5,127,382
Total Noncurrent Liabilities	4,511,275	204,174	328,417	470,970	5,514,836
Total Liabilities	\$ 5,211,567	\$ 250,672	\$ 380,181	\$ 1,204,464	\$ 7,046,884
Other Deferred Inflows					
Related to Pensions & Other Postemployment Benefits	\$ 54,676	\$ 38,635	\$ 57,071	\$ 36,177	\$ 186,559
Other Deferred Inflows	171,493	—	—	515	172,008
Deferred Inflows Leases	—	—	121,374	58,950	180,324
Total Deferred Inflows of Resources	\$ 226,169	\$ 38,635	\$ 178,445	\$ 95,642	\$ 538,891
Net Position					
Net Investment in Capital Assets	\$ 4,605	\$ 7,022	\$ 341,376	\$ 452,451	\$ 805,454
Restricted:					
Debt Service	—	—	11,602	—	11,602
Bond Indentures	705,711	—	160	—	705,871
Expendable Endowments	—	—	—	12,339	12,339
Nonexpendable Endowments	—	—	—	796,895	796,895
Capital Projects	—	—	129,605	—	129,605
Other Purposes	—	1,332	—	228,233	229,565
Unrestricted (Deficit)	—	(78,981)	7,121	361,212	289,352
Total Net Position (Deficit)	\$ 710,316	\$ (70,627)	\$ 489,864	\$ 1,851,130	\$ 2,980,683

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

STATEMENT OF ACTIVITIES

COMPONENT UNITS

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Connecticut Housing Finance Authority (12/31/21)	\$ 179,000	\$ 128,297	\$ —	\$ —
Connecticut Lottery Corporation	1,696,062	1,703,210	—	—
Connecticut Airport Authority	124,519	145,927	—	12,888
Other Component Units	258,589	280,341	9,628	63,916
Total Component Units	\$ 2,258,170	\$ 2,257,775	\$ 9,628	\$ 76,804

General Revenues:

Investment Income

Transfer In

Total General Revenues

Change in Net Position

Net Position (Deficit)-Beginning (as restated)

Net Position (Deficit)-Ending

The accompanying Notes to the Financial Statements are an integral part of this statement.

State of Connecticut

Net (Expense) Revenue and Changes in Net Position

Connecticut Housing Finance Authority (12-31-22)	Connecticut Lottery Corporation	Connecticut Airport Authority	Other Component Units	Totals
\$ (50,703)	\$ -	\$ -	\$ -	\$ (50,703)
-	7,148	-	-	7,148
-	-	34,296	-	34,296
-	-	-	95,296	95,296
<u>(50,703)</u>	<u>7,148</u>	<u>34,296</u>	<u>95,296</u>	<u>86,037</u>
(251,241)	5,864	7,865	29,188	(208,324)
-	-	-	400	400
<u>(251,241)</u>	<u>5,864</u>	<u>7,865</u>	<u>29,588</u>	<u>(207,924)</u>
(301,944)	13,012	42,161	124,884	(121,887)
1,012,260	(83,638)	447,702	1,726,245	3,102,569
<u>\$ 710,316</u>	<u>\$ (70,626)</u>	<u>\$ 489,863</u>	<u>\$ 1,851,129</u>	<u>\$ 2,980,682</u>

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Note 1

Summary of Significant Accounting Policies

a. Basis of Presentation

The accompanying financial statements of the State of Connecticut have been prepared in conformity with generally accepted accounting principles in the United States of America (U.S. GAAP) and as prescribed in pronouncements of the Governmental Accounting Standards Board (GASB), except for the financial statements of the University of Connecticut Foundation, Incorporated (a component unit). Those statements are prepared according to generally accepted accounting principles as prescribed in pronouncements of the Financial Accounting Standards Board.

b. Reporting Entity

For financial reporting purposes, the State's reporting entity includes the "primary government" and its "component units." The primary government includes all funds, agencies, departments, bureaus, commissions, and component units that are considered an integral part of the State's legal entity. Component units are legally separate organizations for which the State is financially accountable. Financial accountability exists if (1) the State appoints a voting majority of the organization's governing board, and (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the State.

Component units are reported in separate columns and rows in the government-wide financial statements (discrete presentation) to emphasize that they are legally separate from the primary government. Financial statements for the major component units are included in the accompanying financial statements after the fund financial statements. Audited financial statements issued separately by each component unit can be obtained from their respective administrative offices.

The following organizations (Connecticut Housing Finance Authority, Materials Innovation and Recycling Authority, Connecticut Health and Educational Facilities Authority, Connecticut Higher Education Supplemental Loan Authority, Connecticut Student Loan Foundation, and Capital Region Development Authority) are reported as component units because the State appoints a voting majority of the organization's governing board and is contingently liable for the portion of the organization's bonded debt that is secured by a special capital reserve fund, or other contractual agreement.

The State appoints a voting majority of the organization's governing board and can access the resources for the following organizations (Connecticut Innovations, Incorporated, and Connecticut Green Bank) therefore, these organizations are reported as component units.

The Connecticut Lottery Corporation is reported as a component unit because the State appoints a voting majority of the corporation's governing board and receives a significant amount of revenues from the operations of the lottery.

The Connecticut Airport Authority and the Connecticut Port Authority are reported as component units because the nature and significance of their relationship with the State are such that it would be misleading to exclude the authorities from the State's reporting entity.

The State's major and nonmajor component units are:

Connecticut Housing Finance Authority (CHFA)

CHFA was created for the purpose of increasing the housing supply and encouraging and assisting in the purchase, development, and construction of housing for low and moderate-income families and persons throughout the State. The Authority's fiscal year is for the period ended on December 31, 2022.

Connecticut Airport Authority (CAA)

CAA was established to develop, improve, and operate Bradley International Airport and the state's five general aviation airports (Danielson, Groton-New London, Hartford-Brainard, Waterbury-Oxford, and Windham airports).

Materials Innovation and Recycling Authority (MIRA)

MIRA is responsible for the planning, design, construction, financing, management, ownership, operations and maintenance of solid waste disposal, volume reduction, recycling, intermediate processing, resource recovery and related support facilities necessary to carry out the State's Solid Waste Management Plan.

Connecticut Higher Education Supplemental Loan Authority (CHESLA)

CHESLA was created to assist students, their parents, and institutions of higher education to finance the cost of higher education through its bond funds. CHESLA is a subsidiary of CHEFA.

Connecticut Health and Educational Facilities Authority (CHEFA)

CHEFA was created to assist certain health care institutions, institutions of higher education, and qualified for-profit and not-for-profit institutions in the financing and refinancing of projects to be undertaken in relation to programs for these institutions.

Connecticut Student Loan Foundation (CSLF)

CSLF was established as a Connecticut state chartered nonprofit corporation established pursuant to State of Connecticut Statute Chapter 187a for the purpose of improving educational opportunity. CSLF is empowered to achieve this by originating and acquiring student loans and providing appropriate service incident to the administration of programs, which are established to improve educational opportunities. CSLF no longer originates or acquires student loans. CSLF is a subsidiary of CHEFA.

Capital Region Development Authority (CRDA)

CRDA markets major sports, convention, and exhibition venues in the region.

Connecticut Innovations, Incorporated (CI)

CI was established to stimulate and promote technological innovation and application of technology within Connecticut and encourage the development of new products, innovations, and inventions or markets in Connecticut by providing financial and technical assistance.

Connecticut Green Bank (CGB)

CGB uses public and private funds to finance and support clean energy investment in residential, municipal, small business and larger commercial projects and stimulate demand for clean energy and the deployment of clean energy sources within the state.

Connecticut Lottery Corporation (CLC)

CLC was created in 1996 for the purpose of generating revenues for the State through the operation of a lottery.

Connecticut Port Authority (CPA)

CPA was established to grow Connecticut's maritime economy and create jobs by strategically investing in the state's three deep water ports and small harbors.

In addition, the State includes the following non-governmental nonprofit corporation as a component unit:

University of Connecticut Foundation, Incorporated

The Foundation was created exclusively to solicit, receive, and administer gifts and financial resources from private sources for the benefit of all campuses and programs of the University of Connecticut and Health Center, a major Enterprise fund. The Foundation is reported as a component unit because the nature and significance of its relationship with the State are such that it would be misleading to exclude the Foundation from the State's reporting entity.

c. Related Organizations

The Community Economic Development Fund, Connecticut Health Insurance Exchange, and Connecticut Foundation Solutions Indemnity Company, Inc. are legally separate organizations that are related to the State because the State appoints a voting majority of the organizations governing board. However, the State's accountability for these organizations does not extend beyond making the appointments.

d. Government-wide and Fund Financial Statements***Government-wide Financial Statements***

The Statement of Net Position and the Statement of Activities report information on all the nonfiduciary activities of the primary government and its component units. These statements distinguish between the governmental and business-type activities of the primary government by using separate columns and rows. Governmental activities are generally financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Position presents the reporting entity's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Net position is reported in three components:

1. Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds issued to buy, construct, or improve those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the purchase, construction, or improvement of those assets or related debt should be included in this component of net position.
2. Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.
3. Unrestricted – This component of net position is the remaining balance of net position, after the determination of the other two components of net position.

When both restricted and unrestricted resources are available for use, the State generally uses restricted resources first, then unrestricted resources as needed. There may be occasions when restricted funds may only be spent in proportion to unrestricted funds spent.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated to the various functions or segments. Program revenues include a) fees, fines, and charges paid by the recipients of goods or services offered by the functions or segments and b) grants and contributions that are restricted to meeting the operational or capital needs of a function or segment. Revenues that are not classified as program revenues, including all taxes, are reported as general revenues. Even though Internal Service funds are part of the proprietary reporting, for government-wide reporting they are included within the governmental activities because these services are rendered primarily for the benefit of activities within the governmental funds.

Fund Financial Statements

The fund financial statements provide information about the State's funds, including its fiduciary funds and blended component units. Separate statements for each fund category (governmental, proprietary, and fiduciary) are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

In the governmental fund financial statements, fund balance (difference between assets and liabilities) is classified as nonspendable, restricted, and unrestricted (committed, assigned, or unassigned). Restricted represents those portions of fund balance where constraints on the resources are externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints by formal action of the Legislature, such as appropriation or legislation. Assigned fund balance is constrained by the Legislature's intent to be used for specific uses but is neither restricted nor committed.

The State reports the following major governmental funds:

General Fund - This is the State's primary operating fund. It is used to account for all financial resources which are not required to be accounted in other funds and which are spent for those services normally provided by the State (e.g., health, social assistance, education, etc.).

Debt Service - This fund is used to account for the resources that are restricted for payment of principal and interest on special tax obligation bonds of the Transportation fund.

Transportation - This fund is used to account for motor fuel taxes, vehicle registration and driver license fees, and other revenues that are restricted for the payment of budgeted appropriations of the Transportation and Motor Vehicles Departments.

Restricted Grants and Accounts - This fund is used to account for resources which are restricted by Federal and other providers to be spent for specific purposes.

Grant and Loan Programs - This fund is used to account for resources that are restricted by state legislation for the purpose of providing grants and/or loans to municipalities and organizations located in the State.

The State reports the following major enterprise funds:

University of Connecticut & Health Center - This fund is used to account for the operations of the University of Connecticut, a comprehensive institution of higher education, which includes the University of Connecticut Health Center and John Dempsey Hospital.

Board of Regents - This fund is used to account for the operations of the State University System & the State Community Colleges which consists of four universities: Central, Eastern, Southern, and Western and twelve regional community colleges.

Colleges and universities do not have separate corporate powers and sue and are sued as part of the state with legal representation provided through the state Attorney General's Office. Since the colleges and universities are legally part of the state their financial operations are reported in the state's financial statements using the fund structure prescribed by GASB.

Employment Security - This fund is used to account for unemployment insurance premiums from employers and the payment of unemployment benefits to eligible claimants.

Clean Water - This fund is used to account for resources used to provide grants and loans to municipalities to finance wastewater treatment facilities.

In addition, the State reports the following fund types:

Internal Service Funds - These funds account for goods and services provided to other agencies of the State on a cost-reimbursement basis. These goods and services include prisoner-built office furnishings, information services support, telecommunications, printing, and other services.

Pension Trust Funds - These funds account for resources held in the custody of the state for the members and beneficiaries of the State's pension plans. These plans are discussed more fully in Notes 10, 11, and 12.

Other Postemployment Benefit (OPEB) Trust Funds - These funds account for resources held in trust for the members and beneficiaries of the state's other postemployment benefit plans which are described in Notes 13 and 14.

Investment Trust Fund - This fund accounts for the external portion of the State's Short-Term Investment Fund, an investment pool managed by the State Treasurer.

Private-Purpose Trust Fund - This fund accounts for escheat securities held in trust for individuals by the State Treasurer.

Fiduciary Component Unit (Connecticut Paid Family Medical Leave Authority-PFMLA) – PFMLA was established pursuant to Public Act No 19-25. The main objective of the Authority is to establish and administer a paid leave program to eligible employees funded by the employees under the Connecticut Paid Family and Medical Leave Insurance Act.

The Family and Medical Leave Insurance Trust Fund is a non-lapsing fund held by the State Treasurer to hold all contributions and other amounts intended for the Trust. The amounts in the Trust shall not constitute property of the State and the trust is not a department, institution, or agency of the State. The State has no obligation to pay obligations of the Trust and all amounts to be paid from the Trust are limited to amounts in the Trust. In accordance with paragraph 8 of GASB 84 Fiduciary Activities, PFMLA has been classified as a Fiduciary Component Unit.

Custodial Funds - These funds account for deposits, investments, and other assets held by the State as an agent for inmates and patients of State institutions, insurance companies, municipalities, and private organizations.

e. Measurement Focus and Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flows take place. Taxes and casino gaming payments are recognized as revenues in the period when the underlying exchange transaction has occurred. Grants and similar items are recognized as revenues in the period when all eligibility requirements imposed by the provider have been met.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the State's enterprise and internal service funds are charges to customers for sales and services, assessments, and intergovernmental revenues. Operating expenses for enterprise and internal service funds include salaries, wages, and administrative expenses, unemployment compensation, claims paid, and depreciation expense. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The State considers taxes and other revenues to be available if the revenues are collected within 60 days after year-end. Exceptions to this policy are federal grant revenues, which are available if collection is expected within 12 months after year-end, and licenses and fees which are recognized as revenues when the cash is collected. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general-long term debt and acquisitions under leases are reported as other financing sources.

f. Assets and Liabilities

Cash and Cash Equivalents (see Note 3)

In addition to petty cash and bank accounts, this account includes cash equivalents – short-term, highly liquid investments with original maturities of three months or less when purchased. Cash equivalents consist of investments in the Short-Term Investment Fund which are reported at the fund's share price.

In the Statement of Cash Flows, certain Enterprise funds exclude from cash and cash equivalents investments in STIF reported as noncurrent or restricted assets.

Investments (see Note 3)

Investments include Equity in Combined Investment Funds and other investments. Equity in Combined Investment Funds is reported at fair value based on the funds' current share price. Other investments are reported at fair value, except for the following investments which are reported at cost or amortized cost:

- Nonparticipating interest-earning investment contracts.
- Money market investments that mature within one year or less at the date of their acquisition.

- Investments of the External Investment Pool fund (an Investment Trust fund).

The fair value of other investments is determined based on quoted market prices except for:

- The fair value of State bonds held by the Clean Water and Drinking Water funds (Enterprise funds) which is estimated using a comparison of other State bonds.
- The fair value of securities not publicly traded held by the Connecticut Innovations, Incorporated, a component unit. The fair value of these investments is determined by an independent valuation committee of the Corporation, after considering pertinent information about the companies comprising the investments, including but not limited to recent sales prices of the issuer's securities, sales growth, progress toward business goals, and other operating data.

The State invests in derivatives. These investments are held by the Combined Investment Funds and are reported at fair value in each fund's statement of net position.

Inventories

Inventories are reported at cost in the State's governmental funds and for some proprietary funds inventory is valued at lower of cost or market. Cost is determined by the first-in first-out (FIFO) method. Inventories in the governmental funds consist of expendable supplies held for consumption whose cost was recorded as an expenditure at the time the individual inventory items were purchased. Reported inventories in these funds are offset by a fund balance designation (nonexpendable) to indicate that they are unavailable for appropriation.

Capital Assets and Depreciation

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, railways, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the State as assets with an initial individual cost of more than \$5,000 and an estimated useful life more than one year. Such assets are recorded at historical cost or estimated fair value at the date of donation or in the case of gifts at acquisition value.

Works of art and historical treasures are not capitalized if meeting all three of the following criteria: (1) held for public exhibition, education, or research in furtherance of public service, rather than financial gain; (2) protected, kept unencumbered, cared for, and preserved; and (3) subject to organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections. The state's non-capitalized collections include historical documents, rare books and manuscripts, guns, and paintings. Assets that do not meet all three criteria, or that were capitalized as of June 30, 1999, are capitalized at historical or acquisition cost and included in the government-wide financial statements.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Cumulative costs incurred on major capital assets under construction but not yet placed in service are capitalized and reported as construction in progress. The costs of normal maintenance and repairs that do not significantly add to the value of an asset or materially extend the useful life of an asset are not capitalized.

The State routinely engages in lease agreements to meet operational needs. The State's lease contracts generally relate to buildings and associated facilities, such as parking, and various machinery and equipment. In addition, the State has entered into various subscription-based information technology arrangements to support its services. Intangible right-to-use (RTU) assets associated with these leases/subscriptions are defined by the State as leased assets whose future lease/subscription payments through the lease/subscription term are \$300,000 or greater. Component units of the State have established their own thresholds for defining lease and subscription assets whose future lease/subscription payments through the lease/subscription term.

For short-term leases/subscriptions with a maximum possible term of 12 months or less at commencement, the State recognizes period revenue or expenditures based on the provisions of the contract. For all other subscriptions and contracts where the State is the lessee, the State recognizes a lease/subscription liability and an RTU asset based on the present value of future payments over the contracted term of the lease/subscription. RTU assets are amortized over the shorter of the lease/subscription term, or the useful life of the underlying asset using the effective interest rate, and the liability is reduced by the principal portion of the lease/subscription payments made.

On a more limited bases, the State serves as a lessor providing leases of buildings. The financial statements recognize the lease receivable and a deferred inflow of resources, based on the present value of the future lease payments expected to be received during the contracted lease term, and the deferred inflow of resources is amortized evenly over the life of the lease.

The State uses an estimated incremental borrowing rate as the discount rate for leases/subscriptions unless the rate charged is known. The incremental borrowing rate is based on the interest rate it would pay to borrow during the lease/subscription term. If amendments or other certain circumstances occur that are expected to significantly affect the amount of the lease/subscription, the present value is remeasured, and corresponding adjustments made. Many lease contracts include increases to rent payments related to the consumer price index (CPI) or similar indexes, and the available index increase is included in the present value at the commencement of the lease or upon remeasurement. Payments based on future performance are not included in the measurement of the lease liability or lease receivable but are recognized as revenue or expenditures in the period performed. Residual value guarantees and exercise options will be included in the measurement if they are reasonably certain to be paid or exercised.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Improvements Other than Buildings	10-20 years
Machinery and Equipment	5-30 years
Software	2-6 years
Infrastructure	20-28 years

Securities Lending Transactions (see Note 3)

Assets, liabilities, income, and expenses arising from securities lending transactions of the Combined Investment Funds are allocated ratably to the participant funds based on their equity in the Combined Investment Funds.

Escheat Property

Escheat property is private property that has reverted to the State because it has been abandoned or has not been claimed by the rightful owners for a certain amount of time. State law requires that all escheat property receipts be recorded as revenue in the General Fund. Escheat revenue is reduced, and a fund liability is reported to the extent that it is probable that escheat property will be refunded to claimants in the future. This liability is estimated based on the State's historical relationship between escheat property receipts and amounts paid as refunds, considering current conditions and trends.

Unearned Revenues

In the government-wide and fund financial statements, this liability represents resources that have been received, but not yet earned.

Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and issuance costs are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium. Bond issuance costs are reported as an expense in the year they are incurred. Other significant long-term obligations include the net pension liability, OPEB obligation, compensated absences, workers' compensation claims, and federal loans. In the fund financial statements, governmental fund types recognize bond premiums and bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether withheld from the actual debt proceeds received, are reported as debt service expenditures.

Capital Appreciation Bonds

Capital appreciation (deep discount) bonds issued by the State, unlike most bonds, which pay interest semi-annually, do not pay interest until the maturity of the bonds. An investor who purchases a capital appreciation bond at its discounted price and holds it until maturity will receive an amount which equals the initial price plus an amount which has accrued over the life of the bond on a semiannual compounding basis. The net value of the bonds is accreted (the discount reduced), based on this semiannual compounding, over the life of the bonds. This deep-discount debt is reported in the government-wide statement of net position at its net or accreted value rather than at face value.

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consist of unpaid, accumulated vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Vacation and sick policy are as follows: Employees hired on or before June 30, 1977, and managers regardless of date hired can accumulate up to a maximum of 120 vacation days. Employees hired after that date can accumulate up to a maximum of 60 days. Upon termination or death, the employee is entitled to be paid for the full amount of vacation days owed. No limit is placed on the number of sick days that an employee can accumulate. However, the employee is entitled to payment for accumulated sick time only upon retirement, or after ten years of service upon death, for an amount equal to one-fourth of his/her accrued sick leave up to a maximum payment equivalent to sixty days.

g. Derivative Instruments

The State's derivative instruments consist of interest rate swap agreements, all of which have been determined by the State to be effective cash flow hedges. Accumulated decreases in the fair value of some of the swaps are reported as deferred outflows of resources in the Statement of Net Position.

h. Deferred Outflows of Resources and Deferred Inflows of Resources

Deferred outflows of resources are defined as the consumption of net assets in one period that are applicable to future periods and will not be recognized as an outflow of resources (expenditure) until then. These amounts are reported in the Statement of Net Position and fund financial statements in a separate section, after total assets.

Deferred inflows of resources are defined as the acquisition of net assets in one period that are applicable to a future period and will not be recognized as an inflow of resources (revenue) until that time. These amounts are reported in the Statement of Net Position and fund financial statements in a separate section, after total liabilities.

i. Interfund Activities

The effect of interfund activities has been eliminated from the government-wide statements, the exceptions to this general rule are interfund activities between the general fund and fiduciary funds. In the fund financial statements, interfund activities are reported as follows:

Interfund receivables/payables - The current portion of interfund loans outstanding at the end of the fiscal year is reported as due from/to other funds; the noncurrent portion as advances to/from other funds. All other outstanding balances between funds are reported as due from/to other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Interfund services provided and used - Sales and purchases of goods and services between funds for a price approximating their external exchange value. Interfund services provided and used are reported as revenues in seller funds and expenditures or expenses in purchaser funds. In the statement of activities, transactions between the primary government and its discretely presented component units are reported as revenues and expenses, unless they represent repayments of loans or similar activities.

Interfund transfers - Flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses.

Interfund reimbursements - Repayments from the funds responsible for certain expenditures or expenses to the funds that initially paid for them. Reimbursements are not reported in the financial statements.

j. Endowments

The University of Connecticut and Health Center designate the University of Connecticut Foundation (a component unit of the State) as the manager of the University's and Health Center's endowment funds. The Foundation makes spending distributions to the University and Health Center for each participating endowment. The allocation is spent by the University and Health Center in accordance with the respective purposes of the endowments, the policies and procedures of the University and Health Center, and State statutes, and in accordance with the Foundation's endowment spending policy.

Additional information regarding endowments is presented in the UConn Foundation financial report.

k. Supplemental Nutrition Assistance Program (SNAP)

Nutrition assistance distributed to recipients during the year is recognized as an expenditure and a revenue in the governmental fund financial statements.

l. External Investment Pool

Assets and liabilities of the Short-Term Investment Fund are allocated ratably to the External Investment Pool Fund based on its investment in the Short-Term Investment Fund (see Note 3). Pool income is determined based on distributions made to the pool's participants.

m. Recently Adopted and Upcoming Accounting Pronouncements

Recently Adopted Accounting Pronouncements

The following GASB accounting pronouncements were adopted during fiscal year 2023: Paragraphs 11 through 32 of GASB Statement No. 99, *Omnibus 2022*; GASB Statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*. Additional information on the impact of the implementation of GASB 94 and 96 is included below. The adoption of the other pronouncements did not have a material impact on the financial Statements.

In March 2020, the Governmental Accounting Standards Board issued GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This standard requires Public-Private and Public-Public Partnerships (PPPs) that meet the definition of a lease to apply the guidance in Statement No. 87, *Leases*, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of a service concession arrangement (SCA). The statement also provides accounting and financial reporting requirements for all other PPPs and Availability Payment Arrangements (APAs).

In May 2020, the Governmental Accounting Standards Board issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This standard requires the recognition of subscription assets and liabilities that were previously accounted for as inflows of resources and outflows of resources recognized based on the payment provisions of the related agreement. Under this standard, the end user is required to recognize a subscription liability and an intangible right-to-use asset. The State adopted the requirements of the guidance effective July 1, 2022. The impact of the application of this Statement is further explained in Note 21.

Upcoming Accounting Pronouncements

In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements in paragraphs 4 and 10 of this Statement, which relate to accounting and financial reporting for financial guarantees, are effective

for fiscal years beginning after June 15, 2023.

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement is effective for fiscal years beginning after June 15, 2023. The State is currently evaluating the impact this standard will have on its financial statements.

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model by amending certain previously required disclosures. This Statement is effective for fiscal years beginning after December 15, 2023. The State is currently evaluating the impact this standard will have on its financial statements.

n. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Note 2

Nonmajor Fund Deficits

The following funds have deficit fund/net position balances at June 30, 2023, none of which constitutes a violation of statutory provisions (amounts in thousands).

Capital Projects	
Transportation	\$ 718
Special Revenue	
Regional Market	\$ 340

The Transportation deficit will be eliminated in the future by the sale of bonds. Bonds have not been issued in this fund since fiscal year 2008.

The Regional Market fund deficit was carried forward from prior years and should be eliminated in the future.

Note 3

Cash Deposits and Investments

According to GASB Statement No. 40, “*Deposit and Investment Risk Disclosures*”, the State is required to make certain disclosures about deposit and investment risks that have the potential to result in losses. Thus, the following deposit and investment risks are discussed in this note:

Interest Rate Risk - the risk that changes in interest rates will adversely affect the fair value of an investment.

Credit Risk - the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Concentration of Credit Risk - the risk of loss attributed to the magnitude of an investment in a single issuer.

Custodial Credit Risk (deposits) - the risk that, in the event of a bank failure, the State’s deposits may not be recovered.

Foreign Currency Risk - the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit.

Primary Government

The State Treasurer is the chief fiscal officer of State government and is responsible for the prudent management and investment of monies of State funds and agencies as well as monies of pension and other trust funds. The State Treasurer with the advice of the Investment Advisory Council, whose members include outside investment professionals and pension beneficiaries, establishes investment policies and guidelines. Currently, the State Treasurer manages one Short-Term Investment Fund and twelve Combined Investment Funds.

Short-Term Investment Fund (STIF)

STIF is a money market investment pool in which the State, municipal entities, and political subdivisions of the State are eligible to invest. The State Treasurer is authorized to invest monies of STIF in United States government and agency obligations, certificates of deposit, commercial paper, corporate bonds, savings accounts, bankers’ acceptances, repurchase agreements, and asset-backed securities. STIF’s investments are reported at amortized cost (which approximates fair value) in the fund’s statement of net position.

For financial reporting purposes, STIF is a mixed investment pool – a pool having external and internal portions. The external portion of STIF (i.e., the portion that belongs to participants which are not part of the State's financial reporting entity) is reported as an investment trust fund (External Investment Pool fund) in the fiduciary fund financial statements. The internal portion of STIF (i.e., the portion that belongs to participants that are part of the State's financial reporting entity) is not reported in the accompanying financial statements. Instead, investments in the internal portion of STIF by participant funds are reported as cash equivalents in the government-wide and fund financial statements.

For disclosure purposes, certificates of deposit held by STIF are reported in this note as bank deposits, not as investments.

As of June 30, 2023, STIF had the following investments and maturities (amounts in thousands):

Short-Term Investment Fund			
Investment Type	Amortized Cost	Investment Maturities (in years)	
		Less Than 1	1-5
Treasury Securities	\$ 944,073	\$ 944,073	\$ –
Federal Agency Securities	4,859,549	4,859,549	–
Bank Commercial Paper	2,208,249	2,208,249	–
Repurchase Agreements	4,650,000	4,650,000	–
Money Market Funds	113,750	113,750	–
Total Investments	<u>\$ 12,775,621</u>	<u>\$ 12,775,621</u>	<u>\$ –</u>

Interest Rate Risk

STIF's policy for managing interest rate risk is to limit investment to a very short weighted average maturity, not to exceed 90 days, and to comply with Standard and Poor's requirement that the weighted average maturity not to exceed 60 days. As of June 30, 2023, the weighted average maturity of STIF was 41 days. Additionally, STIF is allowed by policy to invest in floating-rate securities. However, investment in these securities having maturities greater than two years is limited to no more than 20 percent of the overall portfolio. For purposes of the fund's weighted average maturity calculation, variable-rate securities are calculated using their rate reset date. Because these securities reprice frequently to prevailing market rates, interest rate risk is substantially reduced. As of June 30, 2023, the amount of STIF's investments in variable-rate securities was \$5.0 billion.

Credit Risk

STIF's policy for managing credit risk is to purchase short-term, high-quality fixed income securities that fall within the highest short-term or long-term rating categories by nationally recognized rating organizations.

As of June 30, 2023, STIF's investments were rated by Standard and Poor's as follows (amounts in thousands):

Credit Quality Ratings	Amortized Cost	Percentage of Amortized
A-1+	\$ 2,808,249	22.0 %
A-1	4,050,000	31.7 %
A-2	—	— %
AAAm	113,750	0.9 %
U.S. Government Agency Securities	4,859,549	38.0 %
United States Treasury Securities	944,073	7.4 %
Total	<u>\$ 12,775,621</u>	<u>100.0 %</u>

Concentration of Credit Risk

STIF reduces its exposure to this risk by ensuring that at least 60 percent of fund assets will be invested in securities rated “A-1+” or equivalent. In addition, exposure to any single non-governmental issuer will not exceed 5 percent (at the time a security is purchased), exposure to any single money market mutual fund (rated AAAm) will not exceed 5 percent of fund assets and exposure to money market mutual funds in total will not exceed 15 percent. As of June 30, 2023, STIF’s investments in any one issuer that represents more than 5 percent of total investments were as follows (amounts in thousands):

Investment Issuer	Amortized Cost
Federal Home Loan Bank	\$ 3,019,138
Federal Farm Credit Bank	\$ 1,525,433

Custodial Credit Risk-Bank Deposits-Nonnegotiable Certificate of Deposits (amounts in thousands):

STIF follows policy parameters that limit deposits in any one entity to a maximum of ten percent of assets. Further, the certificates of deposit must be issued from commercial banks whose short-term debt is rated at least “A-1” by Standard and Poor’s and “F-1” by Fitch and whose long-term debt is rated at least “A-” or backed by a letter of credit issued by a Federal Home Loan bank. As of June 30, 2023, \$6,273,806 of the bank balance of STIF’s deposits of \$5,708,476 was exposed to custodial credit risk as follows (amounts in thousands):

Uninsured and uncollateralized	\$ 5,708,476
Uninsured and collateral held by trust department of either the pledging bank or another bank not in the name of the State	–
Total	<u>\$ 5,708,476</u>

Combined Investment Funds (CIFS)

The CIFS are open-ended, unitized portfolios in which the State pension trust and permanent funds are eligible to invest. The State pension trust and permanent funds own the units of the CIFS. The State Treasurer is also authorized to invest monies of the CIFS in a broad range of fixed income and equity securities, as well as real estate properties, mortgages and private equity. CIFS’ investments are reported at fair value in each fund’s statement of net position.

For financial reporting purposes, the CIFS are external investment pools and are not reported in the accompanying financial statements. Instead, investments in the CIFS by participant funds are reported as equity in the CIFS in the government-wide and fund financial statements (amounts in thousands).

	Primary Government		
	Governmental Activities	Business-Type Activities	Fiduciary Funds
Equity in the CIFS	\$ 123,696	\$ 538	\$ 49,341,156
Other Investments	–	49,265	3,093,212
Total Investments-Current	<u>\$ 123,696</u>	<u>\$ 49,803</u>	<u>\$ 52,434,368</u>

The CIFS measure and record their investments using fair value measurement guidelines. Fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1: Quoted prices for identical investments in active market; Level 2: Observable inputs other than quoted market price; and Level 3: Unobservable inputs.

As of June 30, 2023, the CIFS had the following investments (amounts in thousands):

Fair Value Measurements				
Investments by Fair Value Level	Total	Level 1	Level 2	Level 3
Cash Equivalents	\$ 1,660,467	\$ –	\$ 1,660,467	\$ –
Asset Backed Securities	277,075	–	277,075	–
Government Securities	3,917,591	–	3,917,591	–
Government Agency Securities	1,669,520	–	1,669,520	–
Mortgage Backed Securities	303,248	–	303,248	–
Corporate Debt	4,120,631	–	4,106,644	13,987
Convertible Securities	169,131	2,905	166,226	–
Derivatives	3,226	–	3,226	–
Common Stock	22,794,366	22,757,379	36,676	311
Preferred Stock	64,946	64,488	458	–
Real Estate Investment Trust	643,890	642,552	1,338	–
Mutual Fund	208,584	208,584	–	–
Total	<u>\$ 35,832,675</u>	<u>\$ 23,675,908</u>	<u>\$ 12,142,469</u>	<u>\$ 14,298</u>
Investments Measured by Net Asset Value (NAV)		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Business Development Corporation	\$ 118,808	\$ 233,089	Illiquid	N/A
Limited Partnerships	<u>\$ 14,104,954</u>	<u>\$ 9,332,520</u>	Illiquid	N/A
Total	<u>14,223,762</u>	<u>\$ 9,565,609</u>		
Total Investments in Securities at Fair Value	<u>\$ 50,056,437</u>			

Investments are stated at fair value for each of the CIF as described below. For the Alternative Investment, Real Assets, Private Credit and Private Investment Funds substantially all of the investments, other than those in the Liquidity Fund, are shown at values that are carried at the general partner's June 30, 2023 fair value, or net asset value ("NAV") equivalent. The CIF's assets are fair valued quarterly by the General Partner and at such other times as determined by the General Partner and are based on Accounting Standards Codification ("ASC") 820 "Fair Value Measurements and Disclosures." The fair value the General Partner assigned to these investments is based upon available information and does not represent necessarily the amount that ultimately might be realized upon sale or maturity. Because of the inherent uncertainty of the fair valuation process, this estimated fair value presented by the General Partner may differ significantly from the fair value that would have been used had a ready market for the security existed, and the difference could be material. The General Partner is responsible for coordination and oversight of all investment valuations.

Interest Rate Risk

CIFS' investment managers are given full discretion to manage their portion of CIFS' assets within their respective guidelines and constraints. The guidelines and constraints always require each manager to maintain a diversified portfolio. In addition, each core manager is required to maintain a target duration that is like its respective benchmark which is typically the Barclays Aggregate-an intermediate duration index.

Following is a schedule which provides information about the interest rate risks associated with the CIFS' investments. The investments include short-term cash equivalents including certificates of deposit and collateral, long-term investments and restricted assets by maturity in years (amounts in thousands):

Combined Investment Funds					
Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than	1-5	6-10	More Than
		1			10
Cash Equivalents	\$ 1,660,467	\$ 1,660,467	\$ –	\$ –	\$ –
Asset Backed Securities	277,075	396	71,709	72,586	132,384
Government Securities	3,917,591	281,190	2,431,088	726,860	478,453
Government Agency Securities	1,669,520	–	3,773	10,687	1,655,060
Mortgage Backed Securities	303,247	–	14,020	13,261	275,966
Corporate Debt	4,120,631	68,080	2,222,296	1,181,161	649,094
Convertible Debt	169,132	6,814	150,089	11,583	646
	<u>\$12,117,663</u>	<u>\$ 2,016,947</u>	<u>\$ 4,892,975</u>	<u>\$ 2,016,138</u>	<u>\$ 3,191,603</u>

Credit Risk

The CIFS minimize exposure to this risk in accordance with a comprehensive investment policy statement, as developed by the Office of the Treasurer and the State's Investment Advisory Council, which provides policy guidelines for the CIFS and includes an asset allocation plan. The asset allocation plan's main objective is to maximize investment returns over the long term at an acceptable level of risk. As of June 30, 2023, CIFS' debt investments were rated by Moody's as follows (amounts in thousands):

Combined Investment Funds								
	Fair Value	Cash Equivalents	Asset Backed Securities	Government Securities	Government Agency Securities	Mortgage Backed Securities	Corporate Debt	Convertible Debt
Aaa	\$ 5,160,871	\$ –	\$ 121,587	\$ 3,100,458	\$ 1,648,733	\$ 232,158	\$ 57,935	\$ –
Aa	226,990	–	39,221	107,856	–	15,063	64,850	–
A	713,397	–	20,222	52,790	–	1,386	636,743	2,256
Baa	1,171,270	–	37,203	132,282	–	6,712	992,234	2,839
Ba	963,627	–	7,736	107,369	–	266	844,456	3,800
B	1,113,140	–	1,007	43,416	–	–	1,067,234	1,483
Caa	393,445	–	3,531	20,307	–	654	365,924	3,029
Ca	19,570	–	3,232	9,445	–	460	6,428	5
C	5,523	–	753	4,431	–	–	339	–
Not Rated	2,349,829	1,660,840	42,583	339,236	20,787	46,549	84,115	155,719
	<u>\$ 12,117,662</u>	<u>\$ 1,660,840</u>	<u>\$ 277,075</u>	<u>\$ 3,917,590</u>	<u>\$ 1,669,520</u>	<u>\$ 303,248</u>	<u>\$ 4,120,258</u>	<u>\$ 169,131</u>

Foreign Currency Risk

The CIFS manage exposure to this risk by utilizing a strategic hedge ratio of 50 percent for the developed market portion of the International Stock Fund (a Combined Investment Fund). This strategic hedge ratio represents the neutral stance or desired long-term exposure to currency for the ISF. To implement this policy, currency specialists actively manage the currency portfolio as an overlay strategy to the equity investment managers. These specialists may manage the portfolio passively or actively depending on opportunities in the marketplace. While managers within the fixed income portion of the portfolio can invest in non-U.S. denominated securities, managers are required to limit that investment to a portion of their respective portfolios.

As of June 30, 2023, CIFS' foreign deposits and investments were as follows (amounts in thousands):

Combined Investment Funds										
Foreign Currency	Total	Cash	Cash Equivalent Collateral	Fixed Income Securities				Equities		Real Estate Investment Trust Fund
				Government Securities	Corporate Debt	Asset Backed	Convertible Bonds	Common Stock	Preferred Stock	
Argentine Peso	\$ 488	\$ 404	\$ -	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Australian Dollar	307,559	780	-	-	-	-	-	294,418	-	12,361
Brazilian Real	289,095	(31)	-	29,035	3,414	(605)	-	211,948	45,334	-
Canadian Dollar	61,866	716	-	-	-	-	-	61,150	-	-
Chilean Peso	9,571	7	-	9,065	-	499	-	-	-	-
Colombian Peso	16,194	310	-	14,497	1,502	(115)	-	-	-	-
Czech Koruna	21,434	230	-	15,274	-	44	-	5,886	-	-
Danish Krone	188,214	281	-	-	-	-	-	187,933	-	-
Dominican Peso	10,603	-	-	10,603	-	-	-	-	-	-
Egyptian Pound	-	-	-	-	-	-	-	-	-	-
Euro Currency	2,097,707	3,192	-	16,995	2,848	1,483	24,408	2,025,900	15,628	7,253
Hong Kong Dollar	618,826	1,018	-	-	-	-	2,823	612,179	-	2,806
Hungarian Forint	29,508	1,034	-	7,519	-	(785)	-	21,740	-	-
Indian Rupiah	72	-	-	-	-	72	-	-	-	-
Indonesian Rupee	112,589	423	-	27,242	16,201	-	-	68,723	-	-
Japanese Yen	988,982	9,505	-	-	-	-	4,597	960,456	-	14,424
Kazakhstan Tenge	1,242	-	-	-	1,242	-	-	-	-	-
Malaysian Ringgit	30,374	556	-	27,972	-	8	-	1,838	-	-
Mexican Peso	87,405	1,122	-	39,428	3,390	269	-	43,196	-	-
New Israeli Sheqel	23,661	133	-	-	-	-	-	23,335	-	193
New Zealand Dollar	7,913	65	-	-	-	-	-	7,501	-	347
Norwegian Krone	35,999	293	-	-	-	-	-	35,706	-	-
Phillippine Peso	5,934	5	-	799	498	-	-	4,632	-	-
Peruvian Sol	19,224	31	-	15,699	3,494	-	-	-	-	-
Polish Zloty	74,872	365	-	16,326	-	(178)	-	58,359	-	-
Pound Sterling	1,053,699	2,279	-	-	-	(2)	451	1,042,401	-	8,570
Romanian Leu	12,112	-	-	12,112	-	-	-	-	-	-
Russian Ruble	1,227	1,227	-	-	-	-	-	-	-	-
Singapore Dollar	74,454	308	-	-	-	-	-	67,517	-	6,629
Saudi Riyal	7,660	-	-	-	-	-	-	7,660	-	-
South African Rand	129,091	2,993	(4,062)	32,348	5,012	42	-	92,758	-	-
South Korean Won	357,141	597	-	-	-	(59)	-	356,603	-	-
Swedish Krona	126,926	332	-	-	-	-	-	126,594	-	-
Swiss Franc	534,289	803	-	-	-	-	397	533,089	-	-
Thailand Baht	76,685	179	-	16,610	-	(45)	-	59,941	-	-
Turkish Lira	10,321	11	-	-	-	-	-	10,310	-	-
Ukrainian Hryvnia	8,917	1,632	-	7,285	-	-	-	-	-	-
Uruguayan Peso	5,166	58	-	5,108	-	-	-	-	-	-
Uzbekistan Sum	656	-	-	656	-	-	-	-	-	-
Yuan Renminbi	5,547	5,151	-	-	-	396	-	-	-	-
Yuan Renminbi Offshore	(5,143)	(5,143)	-	-	-	-	-	-	-	-
Zambian Kwacha	508	-	-	508	-	-	-	-	-	-
	<u>\$7,438,588</u>	<u>\$ 30,866</u>	<u>\$ (4,062)</u>	<u>\$ 305,165</u>	<u>\$ 37,601</u>	<u>\$ 1,024</u>	<u>\$ 32,676</u>	<u>\$6,921,773</u>	<u>\$ 60,962</u>	<u>\$ 52,583</u>

Derivatives

As of June 30, 2023, the CIFS held the following derivative investments (amounts in thousands):

	2023	2022
	Fair Value	Fair Value
Adjustable Rate Securities	\$ 1,546,406	\$ 1,085,158
Asset Backed Securities	277,075	286,282
Mortgage Backed Securities	284,450	463,959
Forward Mortgage Backed Securities (TBA's)	666,577	433,856
Interest Only	18,798	11,131
Total	<u>\$ 2,793,306</u>	<u>\$ 2,280,386</u>

The Core Fixed Income Fund held futures with a positive notional cost of \$370,480,123. The Emerging Market Debt Fund held futures with a notional cost of \$11,065,710. Also, the Developed Market International Stock held futures with a notional cost of \$34,674,344. Futures with a notional cost of \$61,419,816 were held for the Emerging Markets International Stock Fund. In addition, the Real Assets Fund held futures with a notional cost of \$899,506.

The CIFS invest in derivative investments for trading purposes and to enhance investment returns. The credit exposure resulting from these investments is limited to their fair value at year end.

The CIFS also invest in foreign currency contracts. Contracts to buy are used to acquire exposure to foreign currencies, while contracts to sell are used to hedge the CIFS' investments against currency fluctuations. Losses may arise from changes in the value of the foreign currency or failure of the counterparties to perform under the contracts' terms. As of June 30, 2023, the fair value of contracts to buy and contracts to sell was \$678.1 million and \$675.2 million, respectively.

Custodial Credit Risk-Bank Deposits

The CIFS minimize this risk by maintaining certain restrictions set forth in the Investment Policy Statement. The CIFS use a Liquidity Account which is a cash management pool investing in highly liquid money market securities. As of June 30, 2023, the CIFS had deposits with a bank balance of \$65.4 million which was uninsured and uncollateralized.

Complete financial information about the STIF and the CIFS can be obtained from financial statements issued by the Office of the State Treasurer.

Other Investments

The University of Connecticut measures and records its investments using fair value measurement guidelines. These guidelines have a three tiered fair value hierarchy, as follows: Level 1; Quoted prices for identical investments in active market; Level 2: Observable inputs other than quoted market price; and Level 3: Unobservable inputs. As of June 30, 2023, UConn had the following recurring fair value measurements. (amounts in thousands):

Fair Value Measurements

Investments by Fair Value Level	Total	Level 1	Level 2	Level 3
Cash Equivalents	\$ 1,156	\$ 1,156	\$ –	\$ –
Fixed Income Securities	1,954	1,954	–	–
Equity Securities	13,954	13,954	–	–
Total	<u>\$ 17,064</u>	<u>\$ 17,064</u>	<u>\$ –</u>	<u>\$ –</u>

Investments Measured by Net Asset Value (NAV)

		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Private Capital Partnerships	\$ 299	\$ 110	N/A	N/A
Private Real Estate Partnerships	7	35	N/A	N/A
Natural Resource Partnerships	253	5	N/A	N/A
Long/Short Equities	1	–	N/A	N/A
Relative Value	1,125	–	N/A	N/A
Other	805	–	N/A	N/A
Total	<u>2,490</u>	<u>\$ 150</u>		
Total Investments in Securities at Fair Value	<u>\$ 19,554</u>			

As of June 30, 2023, the State had other investments and maturities as follows (amounts in thousands):

Other Investments				
Investment Type	Fair Value	Investment Maturities (in years)		
		Less Than 1	1-5	6-10
State Bonds	\$ -	\$ -	\$ -	\$ -
U.S. Government and Agency Securities	762,281	102,197	307,625	352,459
Guaranteed Investment Contracts	28,479	9,202	19,277	-
Money Market Funds	43,550	43,550	-	-
Total Debt Investments	834,310	<u>\$ 154,949</u>	<u>\$ 326,902</u>	<u>\$ 352,459</u>
Endowment Pool	18,749			
Corporate Stock	228			
Other Investments	12,424			
Total Investments	<u>\$ 865,711</u>			

Credit Risk

As of June 30, 2023, other debt investments were rated by Standard and Poor's as follows (amounts in thousands):

Other Investments					
Investment Type	Fair Value	Quality Ratings			
		AA	A	BBB	Unrated
State Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Government and Agency Securities	691,402	691,402	-	-	-
Guaranteed Investment Contracts	28,478	9,202	16,421	-	2,855
Money Market Funds	43,550	-	-	-	43,550
Total	<u>\$ 763,430</u>	<u>\$ 700,604</u>	<u>\$ 16,421</u>	<u>\$ -</u>	<u>\$ 46,405</u>

Connecticut State Universities had \$70.9 million as U.S. Government Securities, these securities have no credit risk therefore, these securities are not included in the above table.

Custodial Credit Risk-Bank Deposits (amounts in thousands):

The State maintains its deposits at qualified financial institutions located in the State to reduce its exposure to this risk. These institutions are required to maintain, segregated from its other assets, eligible collateral in an amount equal to 10 percent, 25 percent, 100 percent, or 120 percent of its public deposits. The collateral is held in the custody of the trust department of either the pledging bank or another bank in the name of the pledging bank. As of June 30, 2023, of the \$333,509 bank balance of the Primary Government was exposed to custodial credit risk as follows (amounts in thousands)

Uninsured and uncollateralized	\$ 83,868
Uninsured and collateral held by trust department of either the pledging bank or another bank not in the name of the State	249,641
Total	<u>\$ 333,509</u>

Component Units

The Connecticut Housing Finance Authority (CHFA) and the Connecticut Lottery Corporation (CLC) reported the following investments and maturities as of December 31, 2022 and June 30, 2023, respectively (amounts in thousands):

Investment Type	Major Component Units				
	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Collateralized Mortgage Obligations	475	—	33	—	442
GNMA & FNMA Program Assets	1,903,813	—	778	19,298	1,883,737
Money Market	6,708	6,708	—	—	—
Municipal Bonds	29,936	321	1,847	2,430	25,338
STIF	1,307,444	1,307,444	—	—	—
MBS's	90	2	1	87	—
Structured Securities	372	—	372	—	—
U.S. Government Agency Securities	716	—	—	—	716
FHLB Discount Notes	19,976	19,976	—	—	—
US Treasury Bills	168,401	129,445	38,956	—	—
Total Debt Investments	3,437,931	\$ 1,463,896	\$ 41,987	\$ 21,815	\$ 1,910,233
Annuity Contracts	119,091	—	—	—	—
Total Investments	3,557,022	—	—	—	—

The CHFA and the CLC own 96.7 percent and 3.3 percent of the above investments, respectively. GNMA Program Assets represent securitized home mortgage loans of CHFA which are guaranteed by the Government National Mortgage Association. Annuity contracts are the only investment held by the CLC, which are not subject to the investment risks discussed next.

Interest Rate Risk**CHFA**

Exposure to declines in fair value is substantially limited to GNMA, FNMA, and FHLMC Program Assets, and US Treasury bills. The Authority's investment policy requires diversification of its investment portfolio to eliminate the risk of loss resulting from, among other things, an over-concentration of assets in a specific maturity. This policy also requires the Authority to attempt to match its investments with anticipated cash flows requirements and to seek diversification by staggering maturities in such a way that avoids undue concentration of assets in a specific maturity sector.

Credit Risk**CHFA**

The Authority's investments are limited by State statutes to United States Government obligations, including its agencies or instrumentalities, investments guaranteed by the State, investments in the State's STIF, and other obligations which are legal investments for savings banks in the State. The Fidelity Funds are fully collateralized by obligations issued by the United States Government or its agencies. Mortgage Backed Securities are fully collateralized by the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation or the Government National Mortgage Association, and Collateralized Mortgage Obligations are fully collateralized by the United States Department of Housing and Urban Development mortgage pools.

CHFA's investments were rated as of December 31, 2022 as follows (amounts in thousands):

Investment Type	Component Units					
	Fair Value	Quality Ratings				
		AAA	AA	CCC	D	Unrated
Collateralized Mortgage Obligations	\$ 475	\$ 442	\$ -	\$ -	\$ -	\$ 33
GNMA & FNMA Program Assets	1,903,813	1,903,813	-	-	-	-
Money Market	6,708	5,638	-	-	-	1,070
Municipal Bonds	29,936	-	4,465	-	-	25,471
STIF	1,307,444	1,307,444	-	-	-	-
MBS's	90	90	-	-	-	-
Structured Securities	372	-	-	372	-	-
U.S. Government Agency Securities	716	716	-	-	-	-
FHLB Discount Notes	19,976	19,976	-	-	-	-
US Treasury Bills	168,401	168,401	-	-	-	-
Total	<u>\$ 3,437,931</u>	<u>\$ 3,406,520</u>	<u>\$ 4,465</u>	<u>\$ 372</u>	<u>\$ -</u>	<u>\$ 26,574</u>

Concentration of Credit Risk

CHFA

The Authority's investment policy requires diversification of its investment portfolio to eliminate the risk of loss resulting from, among other things, an over-concentration of assets with a specific issuer. As of December 31, 2022, the Authority had no investments in any one issuer that represents 5 percent or more of total investments, other than investments guaranteed by the U.S. Government (GNMA, FNMA, and FHLMC Program Assets), and investments in the State's STIF.

Security Lending Transactions

Certain of the CIFS are permitted by State statute to engage in security lending transactions to provide incremental returns to the funds. The CIFS' Agent is authorized to lend available securities to authorized broker-dealers and banks subject to a formal loan agreement.

During the year, the Agent lent certain securities and received cash or other collateral as indicated on the Securities Lending Authorization Agreement. The Agent did not have the ability to pledge or sell collateral securities received absent a borrower default. Borrowers were required to deliver collateral for each loan equal to at least 102 percent of the fair value of the domestic loaned securities or 105 percent of the fair value of foreign loaned securities.

According to the Agreement, the Agent has an obligation to indemnify the funds in the event any borrower failed to return the loaned securities or pay distributions thereon. There were no such failures during the fiscal year that resulted in a declaration or notice of default of the borrower. During the fiscal year, the funds and the borrowers maintained the right to terminate all securities lending transactions upon notice. The cash collateral received on each loan was invested in an individual account known as the State of Connecticut Collateral Investment Trust. At year end, the funds had no credit risk exposure to borrowers because the fair value of the collateral held and the fair value of securities on loan were \$3,954.3 million and \$3,866.9 million, respectively.

Under normal circumstances, the average duration of collateral investments is managed so that it will not exceed 60 days. At year end, the average duration of the collateral investments was 3.19 days with an average weighted maturity of 48.72 days.

Note 4

Receivables-Current

As of June 30, 2023, current receivables consisted of the following (amounts in thousands):

	Primary Government		Component Units
	Governmental Activities	Business-Type Activities	
Taxes	\$ 3,634,955	\$ –	\$ –
Accounts	1,596,933	586,568	79,333
Loans-Current Portion	–	259,671	5,522
Leases-Current Portion	–	4,328	9,449
Other Governments	1,044,747	17,005	9,299
Interest	17,000	6,918	3,036
Other	2	–	–
Total Receivables	6,293,637	874,490	106,639
Allowance for Uncollectibles	(887,013)	(130,890)	(14,166)
Receivables, Net	\$ 5,406,624	\$ 743,600	\$ 92,473

Note 5

Taxes Receivable

Taxes receivable consisted of the following as of June 30, 2023 (amounts in thousands):

	Governmental Activities		Total
	General Fund	Transportation Fund	
Sales and Use	\$ 970,706	\$ –	\$ 970,706
Income Taxes	1,684,650	–	1,684,650
Corporations	161,500	–	161,500
Gasoline and Special Fuel	–	293,617	293,617
Various Other	501,504	–	501,504
Total Taxes Receivable	3,318,360	293,617	3,611,977
Allowance for Uncollectibles	(257,288)	(23)	(257,311)
Taxes Receivable, Net	\$ 3,061,072	\$ 293,594	\$ 3,354,666

Note 6

Receivables-Noncurrent

Noncurrent receivables for the primary government and its component units, as of June 30, 2023, consisted of the following (amounts in thousands):

	Primary Government		Component Units
	Governmental Activities	Business-Type Activities	
Accounts	\$ —	\$ —	\$ 91,611
Loans	1,026,956	983,421	151,978
Leases	—	5,064	170,331
Total Receivables	1,026,956	988,485	413,920
Allowance for Uncollectibles	(57,577)	(599)	(7,551)
Receivables, Net	\$ 969,379	\$ 987,886	\$ 406,369

The Grants and Loans Fund (governmental activities) makes loans through the Department of Economic and Community Development to provide financial support to businesses, municipalities, nonprofits, economic development agencies and other partners for a wide range of activities that create and retain jobs; strengthen the competitiveness of the workforce; promote tourism, the arts and historic preservation; and help investigate and redevelop brownfields. The department's investments are helping build stronger neighborhoods and communities and improving the quality of life for state residents. These loans are payable over a ten-year period with rates ranging from 2.0 percent to 4.0 percent.

Clean Water fund (business-type activities) loans funds to qualified municipalities for planning, design, and construction of water quality projects. These loans are payable over a 20-year period at an annual interest rate of 2 percent and are secured by the full faith and credit or revenue pledges of the municipalities, or both. At year end, the noncurrent portion of loans receivable was \$795.8 million.

The Connecticut Higher Education Supplemental Loan Authority and Connecticut Student Loan Foundation (component units) make loans to individuals from the proceeds of bonds issued by the Authority. The loans bear interest rates ranging from 2.3 percent to 5.0 percent. At year end, the noncurrent portion of loans receivable was \$188.5 million.

Note 7

Restricted Assets

Restricted assets are defined as resources that are restricted by legal or contractual requirements. As of June 30, 2023, restricted assets were comprised of the following (amounts in thousands):

	Cash & Cash Equivalents	Investments	Loans, Net of Allowances	Other	Total Restricted Assets
Governmental Activities:					
Debt Service	\$ 1,252,541	\$ –	\$ –	\$ –	\$ 1,252,541
Total Governmental Activities	\$ 1,252,541	\$ –	\$ –	\$ –	\$ 1,252,541
Business-Type Activities:					
UConn/Health Center	\$ 50,572	\$ –	\$ –	\$ –	\$ 50,572
Clean Water	105,828	31,495	–	–	137,323
Other Proprietary	45,162	656	–	–	45,818
Total Business-Type Activities	\$ 201,562	\$ 32,151	\$ –	\$ –	\$ 233,713
Component Units:					
CHFA	\$ 1,051	\$ 3,437,931	\$ 2,506,042	\$ 108,254	\$ 6,053,278
CAA	144,106	11,602	–	2,491	158,199
Other Component Units	121,250	576,221	202,736	7,243	907,450
Total Component Units	\$ 266,407	\$ 4,025,754	\$ 2,708,778	\$ 117,988	\$ 7,118,927

Note 8

Current Liabilities

Accounts Payable and Accrued Liabilities

As of June 30, 2023, accounts payable and accrued liabilities consisted of the following (amounts in thousands):

	Vendors	Salaries and Benefits	Interest	Leases	Other	Total Payables & Accrued Liabilities
Governmental Activities:						
General	\$ 57,994	\$ 147,645	\$ –	\$ –	\$ –	\$ 205,639
Transportation	21,600	10,501	–	–	–	32,101
Restricted Accounts	361,266	11,615	–	–	–	372,881
Grants and Loans	9,979	65	–	–	2,284	12,328
Other Governmental	85,028	4,032	–	–	–	89,060
Internal Service	497	376	–	–	(3)	870
Reconciling amount from fund financial statements to government-wide financial statements	–	–	298,350	14,764	1,874,611	2,187,725
Total-Governmental Activities	<u>\$ 536,364</u>	<u>\$ 174,234</u>	<u>\$ 298,350</u>	<u>\$ 14,764</u>	<u>\$ 1,876,892</u>	<u>\$ 2,900,604</u>
Business-Type Activities:						
UConn/Health Center	\$ 110,909	\$ 81,043	\$ –	\$ 20,829	\$ 55,358	\$ 268,139
Board of Regents	46,892	93,286	1,485	11,367	–	153,030
Other Proprietary	5,671	–	9,715	–	387	15,773
Total-Business-Type Activities	<u>\$ 163,472</u>	<u>\$ 174,329</u>	<u>\$ 11,200</u>	<u>\$ 32,196</u>	<u>\$ 55,745</u>	<u>\$ 436,942</u>
Component Units:						
CHFA	\$ 7,384	\$ –	\$ 17,801	\$ –	\$ 180,425	\$ 205,610
Connecticut Lottery Corporation	11,929	–	894	–	–	12,823
Connecticut Airport Authority	10,591	5,713	3,702	–	17,790	37,796
Other Component Units	9,180	–	937	966	91,219	102,302
Total-Component Units	<u>\$ 39,084</u>	<u>\$ 5,713</u>	<u>\$ 23,334</u>	<u>\$ 966</u>	<u>\$ 289,434</u>	<u>\$ 358,531</u>

Note 9

Capital Assets

Capital asset activity for the year was as follows (amounts in thousands):

	Restated Beginning Balance	Additions	Disposals and Adjustments	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,970,373	\$ 16,576	\$ 149	\$ 1,986,800
Construction in Progress	6,147,823	1,253,776	555,705	6,845,894
Art & Historical Collections	224,797	182	189	224,790
Total capital assets not being depreciated	8,342,993	1,270,534	556,043	9,057,484
Other capital assets:				
Buildings	4,918,075	27,683	94,370	4,851,388
Improvements other than buildings	485,830	1,811	74,269	413,372
Equipment	2,432,966	54,258	45,243	2,441,981
Software	374,441	3,114	7,869	369,686
Right-to-use assets	114,164	24,839	-	139,003
Infrastructure	18,957,809	382,128	-	19,339,937
Total other capital assets at historical cost	27,283,285	493,833	221,751	27,555,367
Less accumulated depreciation for:				
Buildings	3,378,757	65,585	94,370	3,349,972
Improvements other than buildings	291,703	15,666	74,269	233,099
Equipment	1,590,889	114,713	45,243	1,660,359
Software	347,065	4,806	7,869	344,002
Right-to-use assets	10,624	33,515	-	44,139
Infrastructure	12,841,357	479,286	-	13,320,643
Total accumulated depreciation	18,460,395	713,571	221,751	18,952,214
Other capital assets, net	8,822,890	(219,738)	-	8,603,153
Governmental activities capital assets, net	<u>\$ 17,165,883</u>	<u>\$ 1,050,796</u>	<u>\$ 556,043</u>	<u>\$ 17,660,637</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Legislative	\$ 957
General Government	36,380
Regulation & Protection	28,049
Conservation & Development	4,057
Health & Hospitals	7,822
Transportation	576,535
Human Services	9,763
Education, Libraries & Museums	6,004
Corrections	26,289
Judicial	12,528
Capital assets held by the government's internal service funds are charged to various functions based on the usage of the assets	5,187
TOTAL	<u>\$ 713,571</u>

Note 9 Capital Assets (Continued)

	Restated Beginning Balance	Additions	Disposals and Adjustments	Ending Balance
Business-Type Activities				
Capital Assets not being Depreciated:				
Land	\$ 80,236	\$ —	\$ 1,701	\$ 78,535
Construction in Progress	383,576	124,476	251,371	256,681
Art & Historical Collections	67,275	961	14	68,222
Total Capital Assets not being Depreciated	531,087	125,437	253,086	403,438
Capital Assets being Depreciated:				
Buildings	7,244,976	158,525	(158,488)	7,561,989
Improvements Other Than Buildings	683,050	21,769	(38,636)	743,455
Equipment	881,723	45,431	25,846	901,308
Intangible Assets	129,762	5,057	4,586	130,233
Right-to-use Assets	261,150	85,118	10,720	335,548
Infrastructure	—	—	—	—
Total Other Capital Assets at Historical Cost	9,200,661	315,900	(155,972)	9,672,533
Less: Accumulated Depreciation For:				
Buildings	3,194,322	213,074	5,434	3,401,962
Improvements Other Than Buildings	299,064	20,421	1,196	318,289
Equipment	691,448	45,257	24,491	712,214
Intangible Assets	78,578	11,260	3,367	86,471
Right-to-use Assets	42,032	45,027	8,894	78,165
Infrastructure	—	—	—	—
Total Accumulated Depreciation	4,305,444	335,039	43,382	4,597,101
Other Capital Assets, Net	4,895,217	(19,139)	(199,354)	5,075,432
Business-Type Activities, Capital Assets, Net	\$ 5,426,304	\$ 106,298	\$ 53,732	\$ 5,478,870

Component Units and Fiduciary Component Unit

Capital assets of the component units and the fiduciary component unit consisted of the following as of June 30, 2023 (amounts in thousands):

Land	\$ 60,902
Buildings	1,028,504
Improvements other than Buildings	663,512
Machinery and Equipment	645,055
Intangible Assets / Software	6,780
Right-to-use Assets	13,052
Construction in Progress	52,401
Total Capital Assets	2,470,206
Accumulated Depreciation	1,246,491
Capital Assets, Net	\$ 1,223,715

Note 10

State Retirement Systems

The State sponsors three major public employee retirement systems: The State Employees' Retirement System (SERS)-consisting of Tier I, Tier II, Tier IIA, Tier III, and Tier IV, the Teachers' Retirement System (TRS), and the Judicial Retirement System (JRS). The three plans in this note do not issue separate financial statements, nor are they reported as a part of other entities. The financial statements and other required information are presented in Note 12 and in the Required Supplementary Information (RSI) section of these financial statements.

The State Comptroller's Retirement Division under the direction of the Connecticut State Employees' Retirement Commission administers SERS and JRS. The sixteen members are: The State Treasurer or a designee who serves as a non-voting ex-officio member, six trustees representing employees are appointed by the bargaining agents in accordance with the provisions of applicable collective bargaining agreements, one "neutral" Chairman, two actuarial trustees and six management trustees appointed by the Governor. The Teachers' Retirement Board administers TRS. The fourteen members of the Teachers' Retirement Board include: The State Treasurer, the Secretary of the Office of Policy and Management, the Commissioner of Education, or their designees, who serve as ex-officio voting members. Six members are elected by teacher membership and five public members are appointed by the Governor.

Special Funding Situation

The employer contributions for the Teachers' Retirement System (TRS) are funded by the State on behalf of the participating municipal employers. Therefore, these employers are in a special funding situation and the State is treated as a non-employer contributing entity as defined by GASB 68. As a result, the State reports a liability, deferred outflows of resources and deferred inflows of resources, and expenses. Additionally, the autonomous Component Units that benefit from the services provided by employees of the State are considered, as defined by GASB 68, to be non-employer contributing entities. As such they report a liability, deferred outflows of resources and deferred inflows of resources, and expenses because of being statutorily required to contribute to SERS.

a. Plan Descriptions and Funding Policy

Membership of each plan consisted of the following at the date of the latest actuarial evaluation:

	SERS	TRS	JRS
Inactive Members or their Beneficiaries receiving benefits	57,327	39,843	318
Inactive Members Entitled to but not yet Receiving Benefits	3,417	10,708	5
Active Members	47,269	53,436	203

State Employees' Retirement System

Plan Description

SERS is a single-employer defined-benefit pension plan covering substantially all the State full-time employees who are not eligible for another State sponsored retirement plan. Plan benefits, cost-of-living allowances, contribution requirements of plan members and the State, and other plan provisions are described in Sections 5-152 to 5-192 of the General Statutes. The plan provides retirement, disability, and death benefits, and annual cost-of-living allowances to plan members and their beneficiaries.

Funding Policy

The contribution requirements of plan members and the State are established and may be amended by the State legislature subject to the contractual rights established by collective bargaining. Tier I Plan B regular and Hazardous Duty members are required to contribute 4.0 percent and 6.0 percent of their earnings, respectively, up to the Social Security Taxable Wage Base plus 7.0 percent above that level; Tier I Plan C members are required to contribute 7.0 percent of their earnings; Tier II Plan regular and Hazardous Duty members are required to contribute 2 percent and 6.0 percent of their earnings, respectively; Tier IIA and Tier III Plans regular and Hazardous Duty members are required to contribute 4.0 percent and 7.0 percent of their earnings, respectively; Tier IV Hybrid Plan regular and Hazardous Duty members are required to contribute 5.0 percent and 8.0 percent of their earnings, respectively. Individuals hired on or after July 1, 2011 otherwise eligible for the Alternative Retirement Plan (ARP) are eligible to become members of the Hybrid Plan in addition to their other existing choices. The Hybrid Plan has defined benefits identical to Tier II/IIA and Tier III for individuals hired on or after July 1, 2011 but requires employee contributions 3 percent higher than the contribution required from the applicable Tier II/IIA/III plans. Employees in Tier IV Hybrid Plan will be required to contribute 1.0 percent to the Defined Contributions (DC) portion of the Hybrid Plan and may elect additional contribution of up to 3.0 percent of earnings to the DC portion. The State is required to contribute at an actuarially determined rate. Administrative costs of the plan are funded by the State.

Teachers' Retirement System**Plan Description**

TRS is a cost-sharing multiple-employer defined-benefit pension plan covering any teacher, principal, superintendent, or supervisor engaged in service of public schools in the State. Plan benefits, cost-of-living allowances, required contributions of plan members and the State, and other plan provisions are described in Sections 10-183b to 10-183ss of the General Statutes. The plan provides retirement, disability, and death benefits, and annual cost-of-living allowances to plan members and their beneficiaries.

Funding Policy

The contribution requirements of plan members and the State are established and may be amended by the State legislature. Plan members are required to contribute 7 percent of their annual salary. The State's contribution requirement is determined in accordance with Section 10-183z. Administrative costs of the plan are funded by the State.

Judicial Retirement System**Plan Description**

JRS is a single-employer defined-benefit pension plan covering any appointed judge or compensation commissioner in the State. Plan benefits, cost-of-living allowances, required contributions of plan members and the State, and other plan provisions are described in Sections 51-49 to 51-51 of the General Statutes. The plan provides retirement, disability, and death benefits, and annual cost-of-living allowances to plan members and their beneficiaries.

Funding Policy

The contribution requirements of plan members and the State are established and may be amended by the State legislature. Plan members hired before January 1, 2018 are required to contribute five percent of their annual salary, and those hired after that date are required to contribute six percent. The State is required to contribute at an actuarially determined rate. Administrative costs of the plan are funded by the State.

b. Investments

The State Treasurer employs several outside consulting firms as external money and investment managers, to assist the Chief Investment Officer, as they manage the investment programs of the pension plans. Plan assets are managed primarily through asset allocation decisions with the main objective being to maximize investment returns over the long term at an acceptable level of risk. There is no concentration of investments in any one organization that represents 5.0 percent or more of plan net position available for benefits. The following is the asset allocation policy as of June 30, 2022.

Asset Class	SERS		TRS		JRS	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity Fund	20.0 %	5.4 %	20.0 %	5.4 %	20.0 %	5.4 %
Developed Market Intl. Stock Fund	11.0 %	6.4 %	11.0 %	6.4 %	11.0 %	6.4 %
Emerging Markets Intl. Stock Fund	9.0 %	8.6 %	9.0 %	8.6 %	9.0 %	8.6 %
Core Fixed Income Fund	13.0 %	0.8 %	13.0 %	0.8 %	13.0 %	0.8 %
Emerging Market Debt Fund	5.0 %	3.8 %	5.0 %	3.8 %	5.0 %	3.8 %
High Yield Bonds	3.0 %	3.4 %	3.0 %	3.4 %	3.0 %	3.4 %
Real Estate Fund	19.0 %	5.2 %	19.0 %	5.2 %	19.0 %	5.2 %
Private Equity	10.0 %	9.4 %	10.0 %	9.4 %	10.0 %	9.4 %
Private Credit	5.0 %	6.5 %	5.0 %	6.5 %	5.0 %	6.5 %
Alternative Investments	3.0 %	3.1 %	3.0 %	3.1 %	3.0 %	3.1 %
Liquidity Fund	2.0 %	(0.4)%	2.0 %	(0.4)%	2.0 %	(0.4)%

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Rate of Return: For the year ended June 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan expense, was 9.02 percent, 8.35 percent, and 8.07 percent for SERS, TRS, and JRS, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Net Pension Liability

The components of net pension liability as of the measurement date June 30, 2022 were as follows (amounts in thousands):

	SERS	TRS	JRS
Total Pension Liability	\$40,656,964	\$39,860,280	\$ 490,710
Fiduciary Net Position	18,603,725	21,549,721	301,995
Net Pension Liability	\$22,053,239	\$18,310,559	\$ 188,715
Ratio of Fiduciary Net Position to Total Pension Liability	45.76 %	54.06 %	61.54 %

Discount Rate

The discount rate used to measure the total pension liability was 6.9, 6.9, and 6.9 percent for SERS, TRS, and JRS respectively. The projection of cash flows used to determine the SERS, TRS, and JRS discount rates assumed employee contributions will be made at the current contribution rate and that contributions from the State will be made equal to the difference between the projected actuarially determined contribution and member contributions. Projected future benefit payments for current plan members were projected through the year 2139.

Based on those assumptions, SERS, TRS, and JRS pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the State, calculated using the discount rates of 6.9, 6.9 and 6.9 percent for SERS, TRS, and JRS, as well as what the State's net pension liabilities would be if it were calculated using a discount rate that is 1-percentage- point lower or 1-percentage-point higher than the current rate (amounts in millions):

	1% Decrease in Rate	Current Discount Rate	1% Increase in Rate
SERS Net Pension Liability	\$ 26,911	\$ 22,053	\$ 18,005
TRS Net Pension Liability	23,372	18,311	14,108
JRS Net Pension Liability	238	189	146
Component Units	250	205	167

***c. GASB Statement 68 Employer Reporting
Employer Contributions***

The following table presents the primary government's and component units' contributions recognized by the pension plans at the reporting date June 30, 2023 (amounts in thousands):

	SERS	TRS	JRS	Total
Primary Government	\$ 3,234,456	\$ 2,406,101	\$ 32,533	\$ 5,673,090
Component Units	27,418	-	-	27,418
Total Employer Contributions	<u>\$ 3,261,874</u>	<u>\$ 2,406,101</u>	<u>\$ 32,533</u>	<u>\$ 5,700,508</u>

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

As of the measurement date June 30, 2022, the primary government and component units reported net pension liabilities for the following plans administered by the State as follows (amounts in thousands):

	Primary Government	Component Units
Proportionate Share of the Net Pension Liability		
State Employees' Retirement System	\$ 21,857,775	\$ 195,464
Net Pension Liability		
Teachers' Retirement System	18,310,559	-
Judicial Retirement System	188,715	-
Total Net Pension Liability	<u>\$ 40,357,049</u>	<u>\$ 195,464</u>

The primary government's and component units' proportions of the collective net pension liability for the State Employees' Retirement System as of the measurement date June 30, 2022 as follows:

	Primary Government	Component Units
State Employees' Retirement System		
Proportion-June 30, 2022	99.11 %	0.89 %

For the measurement date June 30, 2022, the primary government and component units' recognized pension expense for the following pension plans administered by the State as follows (amounts in thousands):

	<u>Primary Government</u>	<u>Component Unit</u>
Pension Expense		
State Employees' Retirement System	\$ 261,713	\$ 2,340
Teachers' Retirement System	1,769,736	–
Judicial Retirement System	15,493	–
	<u>\$ 2,046,942</u>	<u>\$ 2,340</u>

Deferred Outflows and Inflows of Resources

As of the reporting date June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (amounts in thousands):

	Primary Government		Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
State Employees' Retirement System				
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	\$ 978,794	\$ —	\$ 8,753	\$ —
Difference Between Expected and Actual Experience	2,328,988	—	20,827	—
Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	—	—	11,202	60,364
Change in Assumptions	—	29,872	—	267
Employer Contributions Subsequent to Measurement Date	3,234,456	—	27,418	—
Total	<u>\$ 6,542,238</u>	<u>\$ 29,872</u>	<u>\$ 68,200</u>	<u>\$ 60,631</u>
Teachers' Retirement System				
Differences Between Expected and Actual Experience	\$ 664,860	\$ 244,727		
Change in Assumptions	2,001,033	—		
Net Difference Between Projected and Actual Earnings on Plan Investments	1,329,565	—		
Employer Contributions Subsequent to Measurement Date	2,406,101	—		
Total	<u>\$ 6,401,559</u>	<u>\$ 244,727</u>		
Judicial Retirement System				
Net Difference Between Projected and Actual Earnings on Plan Investments	\$ —	\$ 27,093		
Differences Between Expected and Actual Experience	6,754	6,356		
Change in Assumptions	—	699		
Employer Contributions Subsequent to Measurement Date	32,533	—		
Total	<u>\$ 39,287</u>	<u>\$ 34,148</u>		

State contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability reported in the following fiscal year. The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in Pension Expense as follows (amounts in thousands):

State Employees' Retirement System	Primary Government	Component Units
Year		
1	\$ 992,785	\$ (2,881)
2	817,618	(5,633)
3	551,379	(7,422)
4	914,622	(2,673)
5	50,668	(1,240)
	<u>\$ 3,327,072</u>	<u>\$ (19,849)</u>

Teachers' Retirement System	Primary Government
Year	
1	\$ 1,091,163
2	1,054,163
3	547,403
4	891,166
5	124,506
6	42,330
	<u>\$ 3,750,731</u>

Judges' Retirement System	Primary Government
Year	
1	\$ (2,913)
2	(8,749)
3	(7,080)
4	(8,652)
5	-
	<u>\$ (27,394)</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement:

	SERS	TRS	JRS
Valuation Date	6/30/2022	6/30/2022	6/30/2021
Inflation	2.50%	2.50%	2.50%
Salary Increases	3%-11.5%	3%-6.5%	4.00%
Investment Rate of Return	6.90%	6.90%	6.90%

The actuarial assumptions used in the June 30, 2022 SERS reported mortality rates based on Pub-2020 mortality tables with scale MP-2020. For non-hazardous duty service retirees-General, Above-Median, Healthy Retiree, disabled retirees – General, Disabled Retiree, beneficiaries-General, Above-Median, Employee. Hazardous duty service retirees – Public Safety, Above-Median, Healthy Retiree, disabled retirees – Public Safety, Disabled Retiree, beneficiaries – Public Safety, Above-Median Contingent Annuitant, active employees – Public Safety, Above-Median, Employee.

The actuarial assumptions used in the June 30, 2022 TRS actuarial report were based on the Pub T-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females aged 82 and above), projected generationally with MP-2019 for the period after service retirement. The Pub T-2010 Disabled Retiree Table projected generationally with MP-2019 was used for the period after disability retirement. The Pub T-2010 Contingent Survivor Table used for projected generationally with MP-2019 and set forward 1 year for both males and females was used for survivors and beneficiaries. The Pub T-2010 Employee Table projected generationally with MP-2019 was used for active members.

The actuarial assumptions used in the June 30, 2022 JRS reported mortality rates based on Pub-2010 Above Median Mortality Tables (amount weighted) projected generationally with the MP-2020 improvement scale, and assumed rates of withdrawal, disability, and retirement have been adjusted to reflect experience more closely.

Changes in Net Pension Liability

The following schedule presents changes in the State's pension liability and fiduciary net position for each plan for the measurement date June 30, 2022 (amounts in thousands):

Total Pension Liability	SERS	TRS	JRS
Service Cost	\$ 434,436	\$ 617,468	\$ 9,289
Interest	2,563,570	2,548,157	32,743
Benefit Changes	-	89,017	-
Difference between expected and actual experience	1,697,023	789,366	(9,271)
Changes of assumptions	-	-	(1,020)
Benefit payments	-	(2,227,079)	(31,116)
Refunds of Contributions	(2,382,509)	-	(6)
Net change in total pension liability	2,312,520	1,816,929	619
Total pension liability - beginning (a)	38,344,444	38,043,351	490,091
Total pension liability - ending (c)	\$ 40,656,964	\$ 39,860,280	\$ 490,710
Plan fiduciary net position			
Contributions - employer	\$ 2,849,181	\$ 1,443,656	\$ 31,893
Contributions - member	202,270	392,913	1,570
Net investment income	(1,513,318)	(2,024,736)	59,881
Benefit payments	(2,369,853)	(2,227,079)	(31,116)
Administrative Expense	-	-	-
Refunds of Contributions	(12,656)	-	(6)
Other	2,367,461	847,879	-
Net change in plan fiduciary net position	1,523,085	(1,567,367)	62,222
Plan net position - beginning (b)	17,080,640	23,117,088	239,773
Plan net position - ending (d)	\$ 18,603,725	\$ 21,549,721	\$ 301,995
Net pension liability - beginning (a)-(b)	\$ 21,263,804	\$ 14,926,263	\$ 250,318
Net pension liability - ending (c)-(d)	\$ 22,053,239	\$ 18,310,559	\$ 188,715

d. Defined Contribution Plan

The State also sponsors the Connecticut Alternate Retirement Program (CARP), a defined contribution plan. CARP is administered by the State Comptroller's Retirement Office under the direction of the Connecticut State Employees' Retirement Division. Plan provisions, including contribution requirements of plan members and the State, are described in Section 5-156 of the General Statutes.

Unclassified employees at any of the units of the Connecticut State System of Higher Education are eligible to participate in the plan. Plan members are required to contribute five percent of their annual salaries. The State is required to contribute seven percent of covered salary. During the year, plan members and the State contributed \$37.8 million and \$100.5 million, respectively.

Note 11

Other Retirement Systems Administered by the State of Connecticut

The State acts solely as the administrator and custodian of the assets of the Connecticut Municipal Employees' Retirement System (MERS) and the Connecticut Probate Judges and Employees Retirement System (CPJERS). The State makes no contribution to and has only a fiduciary responsibility for these funds. None of the above-mentioned systems issue stand-alone financial reports. However, financial statements for MERS and CPJERS are presented in Note No. 12.

a. Plan Descriptions and Funding Policy

Membership of each plan consisted of the following to date of the latest actuarial information:

	MERS	CPJERS
Retirees and beneficiaries receiving benefits	8,632	377
Terminated plan members entitled to but not receiving benefits	5,855	121
Active plan members	9,830	320
Total	24,317	818
Number of participating employers	187	1

Connecticut Municipal Employees' Retirement System

Plan Description

MERS is a cost-sharing multiple-employer defined benefit pension plan that covers fire, police, and other personnel (except teachers) of participating municipalities in the State. Pension plan assets are pooled, and the plan assets can be used to pay the pensions of the retirees of any participating employer. Plan benefits, cost-of-living adjustments, contribution requirements of plan members and participating municipalities, and other plan provisions are described in Chapters 7-425 to 7-451 of the General Statutes. The plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and their beneficiaries.

Funding Policy

Plan members are required to contribute 2.25 percent to 5.0 percent of their annual salary, per PA 19-124 contribution rate will increase by 3% over 6 years. Participating municipalities are required to contribute at an actuarial determined rate. The participating municipalities fund administrative costs of the plan.

b. Investments

The State Treasurer employs several outside consulting firms as external money and investment managers, to assist the Chief Investment Officer as they manage the investment programs of the pension plans. Plan assets are managed primarily through asset allocation decisions with the main objective being to maximize investment returns over the long term at an acceptable level of risk. There is no concentration of investments in any one organization that represents 5.0 percent or more of plan net position available for benefits.

Asset Class	MERS	
	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0 %	6.9 %
Public Credit	2.0 %	2.9 %
Core Fixed Income	13.0 %	0.4 %
Liquid Fund	1.0 %	(0.4)%
Risk Mitigation	5.0 %	0.1 %
Private Equity	15.0 %	11.2 %
Private Credit	10.0 %	6.2 %
Real Estate	10.0 %	6.3 %
Infra. & Natural Resources	7.0 %	7.7 %

The long-term expected rate of return on pension plan investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

c. GASB Statement 68 Employer Reporting
Net Pension Liability of Participating Employers

The components of the net pension liability for MERS as of June 30, 2022 were as follows (amounts in thousands):

	MERS
Total Pension Liability	\$4,395,383
Fiduciary Net Position	3,020,028
Net Pension Liability	<u>\$1,375,355</u>
Ratio of Fiduciary Net Position to Total Pension Liability	68.71 %

Discount Rate

The discount rate used to measure the total pension liability was 7.0 percent for MERS. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. The long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of MERS, calculated using the discount rate of 7.0 percent as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate (amounts in thousands):

	1% Decrease in Rate	Current Discount Rate	1% Increase in Rate
Net Pension Liability	\$ 1,901,789	\$ 1,375,355	\$ 933,834

Deferred outflows and deferred inflows of resources

The cumulative net amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in future pension expense as follows (amounts in thousands):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Municipal Employees Retirement System		
Difference Between Expected and Actual Experience	\$ 166,026	\$ 27,313
Changes in actuarial assumptions	-	-
Net Difference Between Projected and Actual Investment Earnings on Plan Investments	190,190	-
Employer Contributions Subsequent to Measurement Date	150,330	-
	<u>\$ 506,546</u>	<u>\$ 27,313</u>

Amounts recognized in subsequent years (amounts in thousands):

Year	MERS
1	\$ 73,651
2	71,580
3	51,293
4	132,379

Changes in Net Pension Liability

The following schedule presents changes in the State's pension liability and fiduciary net position for each plan for the measurement date June 30, 2022 (amounts in thousands):

Total Pension Liability MERS	
Service Cost	\$ 96,518
Interest on the total pension liability	277,807
Difference between expected and actuary experience	161,530
Benefit payments	(216,199)
Refunds of contributions	(2,077)
Net change in total pension	317,579
Total pension liability - beginning	4,077,804
Total pension liability - ending (a)	\$ 4,395,383
Plan net position	
Contributions - employer	134,628
Contributions - member	32,894
Net investment income	(297,021)
Benefit payments	(216,199)
Refunds of contributions	(2,077)
Other	—
Net change in plan net position	(347,775)
Plan net position - beginning	\$ 3,367,803
Plan net position - ending (b)	\$ 3,020,028
Net pension liability - ending (a) -(b)	\$ 1,375,355

Actuarial Assumptions

The total pension liability was determined by the most recent actuarial information available, using the following actuarial assumptions, applied to all periods included in the measurement date:

Inflation	2.5 percent
Salary increase	3.50-10 percent, including inflation
Long-Term investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB is used by General Employees and the RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire. For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used.

d. Connecticut Probate Judges and Employees' Retirement System**Plan Description**

CPJERS is an agent multi-employer defined benefit pension plan that covers judges and employees of probate courts. Plan benefits, cost-of-living adjustments, required contributions of plan members and the probate court system, and other plan provisions are described in Chapters 45a-34 to 45a-56 of General Statutes. The plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and their beneficiaries.

Pension plan assets are pooled for investment purposes, but separate accounts are maintained for each individual court so that each court's share of the pooled assets is legally available to pay the benefits of only its employees. The plan is administered by the State Employee's Retirement Commission.

Funding

Plan members are required to contribute 1.0 percent to 3.75 percent of their annual salary. The probate court system is required to contribute at an actuarial determined rate. Administrative costs of the plan are funded by the probate court system.

Pension Liability

Information concerning the CPJERS total pension liability and significant assumptions used to measure the plans total pension liability, such as inflation, salary changes, discount rates and mortality are available by contacting the State Comptroller's Retirement Division.

Note 12

Pension Trust Funds Financial Statements

The financial statements of the pension trust funds are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. State contributions are recognized in the period in which the contributions are appropriated. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Investment income and related expenses of the Combined Investment Funds are allocated ratably to the pension trust funds based on each fund's equity in the Combined Investment Funds. As of June 30, 2023, the Fiduciary Fund financial statements were as follows (amounts in thousands):

Statement of Fiduciary Net Position (thousands)							
	State Employees'	State Teachers'	Judicial	Connecticut Municipal Employees'	Probate Judges'	Other	Total
Assets							
Current:							
Cash and Cash Equivalents	\$ 7,982	\$ 6,511	\$ 259	\$ 8,473	\$ 290	\$ 497	\$ 24,012
Receivables:							
Accounts, Net of Allowances	10,868	13,749	8	23,275	–	–	47,900
From Other Governments	–	36	–	–	–	–	36
From Other Funds	1,046,548	828,063	–	–	–	–	1,874,611
Interest	591	460	19	238	6	–	1,314
Investments	20,170,593	23,025,362	298,754	3,186,857	131,816	2,730	46,816,112
Securities Lending Collateral	1,594,723	1,860,041	23,751	253,850	10,500	217	3,743,082
Noncurrent:							
Due From Employers	–	–	–	10,960	–	–	10,960
Total Assets	<u>\$ 22,831,305</u>	<u>\$ 25,734,222</u>	<u>\$ 322,791</u>	<u>\$ 3,483,653</u>	<u>\$ 142,612</u>	<u>\$ 3,444</u>	<u>\$ 52,518,027</u>
Liabilities							
Accounts Payable and Accrued Liabilities							
Liabilities	\$ 41	\$ 2,367	\$ 16	\$ –	\$ 1	\$ –	\$ 2,425
Securities Lending Obligation	1,594,723	1,860,041	23,752	253,850	10,500	217	3,743,083
Due to Other Funds	–	2,083	–	–	–	–	2,083
Total Liabilities	<u>\$ 1,594,764</u>	<u>\$ 1,864,491</u>	<u>\$ 23,768</u>	<u>\$ 253,850</u>	<u>\$ 10,501</u>	<u>\$ 217</u>	<u>\$ 3,747,591</u>
Net Position							
Held in Trust For Employee Pension Benefits							
Pension Benefits	\$ 21,236,541	\$ 23,869,731	\$ 299,023	\$ 3,229,803	\$ 132,111	\$ 3,227	\$ 48,770,436
Total Net Position	<u>\$ 21,236,541</u>	<u>\$ 23,869,731</u>	<u>\$ 299,023</u>	<u>\$ 3,229,803</u>	<u>\$ 132,111</u>	<u>\$ 3,227</u>	<u>\$ 48,770,436</u>
Statement of Changes in Fiduciary Net Position (thousands)							
	State Employees'	State Teachers'	Judicial	Connecticut Municipal Employees'	Probate Judges'	Other	Total
Additions							
Contributions:							
Plan Members	\$ 223,062	\$ 340,033	\$ 2,019	\$ 46,080	\$ 267	\$ 33	\$ 611,494
State	3,261,874	2,406,101	32,533	–	–	–	5,700,508
Municipalities	–	–	–	150,142	–	–	150,142
Total Contributions	<u>3,484,936</u>	<u>2,746,134</u>	<u>34,552</u>	<u>196,222</u>	<u>267</u>	<u>33</u>	<u>6,462,144</u>
Investment Income	1,889,487	2,075,381	23,610	278,767	11,449	231	4,278,925
Less: Investment Expenses	(134,589)	(141,528)	(247)	(19,850)	(817)	(17)	(297,048)
Net Investment Income	<u>1,754,898</u>	<u>1,933,853</u>	<u>23,363</u>	<u>258,917</u>	<u>10,632</u>	<u>214</u>	<u>3,981,877</u>
Transfer In	–	–	–	–	–	–	–
Other	–	–	477	–	2,935	29	3,441
Total Additions	<u>5,239,834</u>	<u>4,679,987</u>	<u>58,392</u>	<u>455,139</u>	<u>13,834</u>	<u>276</u>	<u>10,447,462</u>
Deductions							
Administrative Expense	–	–	–	–	–	–	–
Benefit Payments and Refunds	2,605,221	2,359,977	35,751	245,364	7,041	–	5,253,354
Other	1,797	–	–	–	–	–	1,797
Total Deductions	<u>2,607,018</u>	<u>2,359,977</u>	<u>35,751</u>	<u>245,364</u>	<u>7,041</u>	<u>–</u>	<u>5,255,151</u>
Changes in Net Assets	<u>2,632,816</u>	<u>2,320,010</u>	<u>22,641</u>	<u>209,775</u>	<u>6,793</u>	<u>276</u>	<u>5,192,311</u>
Net Position Held in Trust For Employee Pension Benefits:							
Beginning of Year	18,603,725	21,549,721	276,382	3,020,028	125,318	2,951	43,578,125
End of Year	<u>\$ 21,236,541</u>	<u>\$ 23,869,731</u>	<u>\$ 299,023</u>	<u>\$ 3,229,803</u>	<u>\$ 132,111</u>	<u>\$ 3,227</u>	<u>\$ 48,770,436</u>

Note 13

Other Postemployment Benefits (OPEB)

The State sponsors two defined benefit OPEB plans: The State Employee OPEB Plan (SEOPEBP) and the Retired Teacher Healthcare Plan (RTHP).

The State Comptroller's Healthcare Policy and Benefits Division under the direction of the Connecticut State Employees Retirement Commission administers the State Employee OPEB Plan. The membership of the commission is composed of the State Treasurer or designee, who is a nonvoting ex-officio member; fifteen trustees, including six trustees representing state employees; six trustees representing state management; two trustees who are professional actuaries and one neutral trustee who serves as chairman. Also, the State Comptroller, ex officio, serves as the nonvoting secretary. The Governor makes all appointments except the employee trustees who are selected by employee bargaining agents. Management and employee trustees make the appointments of the chairman and the actuarial trustee positions. The Teachers' Retirement Board administers the Retired Teachers' Healthcare Plan. None of these plan's issue stand-alone statements, however, financial statements for these plans are presented in Note No. 14.

a. Plan Descriptions and Funding Policy

Membership of each plan consisted of the following to date of the latest actuarial information:

	SEOPEBP	RTHP
Inactive Members or their Beneficiaries receiving benefits	79,870	29,728
Inactive Members Entitled to but not yet Receiving Benefits	385	11,405
Active Members	49,927	52,200

State Employee OPEB Plan

Plan Description

SEOPEBP is a single-employer defined benefit OPEB plan that covers retired employees of the State who are receiving benefits from any State-sponsored retirement system, except the Teachers' Retirement System and the Municipal Employees' Retirement System. The plan provides healthcare and life insurance benefits to eligible retirees and their spouses. Plan benefits required contributions of plan participants and the State, and other plan provisions are described in Sections 5-257 and 5-259 of the General Statutes.

Funding Policy

The contribution requirements of the plan members and the State are established and may be amended by the State legislature, or by agreement between the State and employees' unions, upon approval by the State legislature. The cost of providing plan benefits is financed approximately 100 percent by the State on a pay-as-you-go basis through an annual appropriation in the General fund. Administrative costs of the plan are financed by the State.

Retired Teacher Healthcare Plan

Plan Description

RTHP is a single employer defined benefit OPEB plan that covers retired teachers and administrators of public schools in the State who are receiving benefits from the Teachers' Retirement System. The plan provides healthcare insurance benefits to eligible retirees and their spouses. Plan benefits required contributions of plan participants and the State, and other plan provisions are described in Section 10-183t of the General Statutes.

Funding Policy

The contribution requirements of plan members and the State are established and may be amended by the State legislature. The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one third of plan costs through a contribution of 1.25 percent of their annual salaries, retired teachers pay for one third of plan costs through monthly premiums, and the State pays for one third of plan costs through an annual appropriation in the General Fund. Administrative costs of the plan are financed by the State.

b. Investments

The State Treasurer employs several outside consulting firms as external money and investment managers, to assist the Chief Investment Officer, as they manage the investment programs of the State Employee OPEB Plan. Plan assets are managed primarily through assets allocation decisions with the main objective being to maximize investment returns over the long term at an acceptable level of risk. There is no concentration of investments in any one organization that represents 5.0 percent or more of plan net position available for benefits. The following is the asset allocation policy as of June 30, 2022, the measurement date.

Asset Class	SEOPEBP		RTHP	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Expected 10 year Geometric Real Rate of Return
Domestic Equity Fund	20.0%	5.4%	0.00%	0.00%
Developed Market International Stock Fund	11.0%	6.4%	0.00%	0.00%
Emerging Markets International Stock Fund	9.0%	8.6%	0.00%	0.00%
Core Fixed Income	13.0%	0.8%	0.00%	0.00%
Emerging Market Debt Fund	5.0%	3.8%	0.00%	0.00%
High Yield Bonds	3.0%	3.4%	0.00%	0.00%
Real Estate Fund	19.0%	5.2%	0.00%	0.00%
Private Equity	10.0%	9.4%	0.00%	0.00%
Private Credit	5.0%	6.5%	0.00%	0.00%
Alternative Investment	3.0%	3.1%	0.00%	0.00%
Liquidity Fund	2.0%	(0.4)%	0.00%	0.00%
U. S. Treasuries (Cash Equivalents)	0.0%	0.0%	100.00%	1.50%

The long-term expected rate of return on RTHP OPEB plan assets was determined by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The assumption is not expected to change absent a significant change in asset allocation, a change in inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Net OPEB Liability

The components of the net OPEB liability as of June 30, 2022, the measurement date, were as follows (amounts in thousands):

Total Primary Government		
	SEOPEBP	RTHP
Total OPEB Liability	\$ 17,738,337	\$ 1,771,141
Fiduciary Net Position	2,240,138	167,556
Net OPEB Liability	\$ 15,498,199	\$ 1,603,585
Ratio of Fiduciary Net Position to Total OPEB Liability	12.63 %	9.46 %

Actuarial Assumptions

The total OPEB liability was determined by the most recent actuarial information available, using the following actuarial assumptions, applied to all periods included in the measurement:

	SEOPEBP	RTHP
Inflation	2.50%	2.50%
Payroll growth rate	3.00%	0.50%
Salary increase	3.00-11.50%	3.00-6.50%
Discount Rate	3.90%	3.00%
Investment rate of return	6.90%	3.00%, net of OPEB plan investment expense including price inflation
Healthcare cost trend rates	6.0% for drug cost graded to 4.5% over 6 years 6.0% for medical graded to 4.5% over 6 years 3.0% for dental 4.5% for Part B 3.0% for administrative expense	5.125%, decreasing to ultimate rate of 4.5% by 2023

Mortality rates for healthy State Employees OPEB Plan were based on the Pub-2010 General, above-median, employee, retiree, disabled retiree, and contingent annuitant headcount-weighted mortality table projected generationally using Scale MP-2020

Mortality rates for the State Teachers Retirement System were based on the Pub-T-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females aged 82 and above) projected generationally with MP-2019 for the period after service retirement. The Pub-T-2010 Disabled Retiree Table projected generationally with MP-2019 was used for the period after disability retirement. The PubT-2010 Contingent Survivor Table projected generationally with MP-2019 and set forward 1 year for both males and females was used for survivors and beneficiaries. The Pub-T2010 Employee Table projected generationally with MP-2019 was used for active members.

Discount Rate

The discount rate used to measure the total OPEB liability for SEOPEBP and RTHP respectively, was 3.90 and 3.00 percent, respectively. The projection of cash flows used to determine the discount was performed in accordance with GASB 74.

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the State, as well as what the State's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate (amounts in thousands):

	SEOPEBP		
	1% Decrease in Discount Rate 2.90%	Current Discount Rate 3.90%	1% Increase in Discount Rate 4.90%
SEOPEBP:			
Primary Government Net OPEB Liability	\$ 17,886,506	\$ 15,298,202	\$ 13,204,645
Component Units Net OPEB Liability	233,834	199,996	172,627
	RTHP		
	1% Decrease in Discount Rate 2.53%	Current Discount Rate 3.53%	1% Increase in Discount Rate 4.53%
RTHP Net OPEB Liability	\$ 1,936,354	\$ 1,603,585	\$ 1,341,136

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the State, as well as what the State's net OPEB liability would be if it were calculated using healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate (amounts in thousands):

	SEOPEBP		
	1% Decrease in Health Care Cost Trend Rates	Current Health Care Cost Trend Rate	1% Increase in Health Care Cost Trend Rates
SEOPEBP			
Primary Government Net OPEB Liability	\$ 12,913,971	\$ 15,298,202	\$ 18,324,786
Component Units Net OPEB Liability	168,827	199,996	239,563
RTHP			
	1% Decrease in Trend Rates	Current Trend Rate	1% Increase in Trend Rates
RTHP Net OPEB Liability	\$ 1,378,209	\$ 1,603,585	\$ 1,908,836

**c. GASB Statement 75 Employer Reporting
Employer Contributions**

The following table presents the primary government's and component units' contributions recognized by the OPEB plans at the reporting date June 30, 2023 (amounts in thousands):

	SEOPEBP	RTHP	Total
Primary Government	\$ 839,042	\$ 21,474	\$ 860,516
Component Units	11,471	-	11,471
Total Employer Contributions	<u>\$ 850,513</u>	<u>\$ 21,474</u>	<u>\$ 871,987</u>

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post Employees Benefits

As of the measurement date June 30, 2022, the primary government and component units reported net OPEB liabilities for the following plans administered by the State as follows (amounts in thousands):

	Primary Government	Component Units
Proportionate Share of the Net OPEB Liability State Employees' OPEB Plan	\$ 15,298,202	\$ 199,996
Net OPEB Liability Retired Teachers' Health Plan	1,603,585	-
Total Net OPEB Liability	<u>\$ 16,901,787</u>	<u>\$ 199,996</u>

The primary government's and component units' proportions of the collective net OPEB liability for the State Employees' OPEB Plan as of the measurement date June 30, 2022 as follows (amounts in thousands):

	Primary Government	Component Units
State Employees' OPEB Plan Proportion-June 30, 2022	98.70 %	1.30 %

For the measurement date June 30, 2022, the primary government and component units recognized OPEB expense (income) for the following OPEB plan administered by the State as follows (amounts in thousands):

	Primary Government	Component Units
OPEB Expense (Income)		
State Employees' OPEB Plan	\$ 210,902	\$ (2,250)
Retired Teachers' Health Plan	96,660	-
Total	<u>\$ 307,562</u>	<u>\$ (2,250)</u>

Deferred Outflows and Inflows of Resources

As of the reporting date June 30, 2023, the State reported deferred outflows of resources and deferred inflows of resources related to the OPEB plans from the following sources (amounts in thousands):

	Primary Government		Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
State Employees' OPEB Plan				
Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	\$ 142,521	\$ -	\$ 1,863	\$ -
Net Difference Between Expected and Actual Experience in the Total OPEB Liability	235,315	470,835	3,076	6,155
Change in Assumptions	1,722,818	6,590,660	22,523	86,161
Change in Proportion	40,649	28,325	23,083	35,407
Employer Contributions Subsequent to Measurement Date	841,249	-	9,264	-
Total	<u>\$ 2,982,552</u>	<u>\$ 7,089,820</u>	<u>\$ 59,809</u>	<u>\$ 127,723</u>
Retired Teachers' Health Plan				
Difference Between Expected and Actual Experience	\$ 112,964	\$ 1,267,472		
Change in Assumptions	463,116	366,126		
Differences between projected and actual earnings on plan investments	-	84,985		
Employer Contributions Subsequent to Measurement Date	21,474	-		
Total	<u>\$ 597,554</u>	<u>\$ 1,718,583</u>		

The amount reported as deferred outflows of resources related to OPEB resulting from the State contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability reported in the following fiscal year. The amount reported as deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows (amounts in thousands):

State Employees' OPEB Plan Year	Primary Government	Component Units
1	\$ (895,553)	\$ (15,332)
2	(1,244,006)	(24,845)
3	(1,678,216)	(25,175)
4	(984,171)	(10,415)
5	(146,572)	(1,411)
	<u>\$ (4,948,518)</u>	<u>\$ (77,178)</u>

Retired Teachers' Health Plan Year	Primary Government
1	\$ (243,615)
2	(243,217)
3	(197,820)
4	(184,747)
5	(211,021)
Thereafter	(62,083)
	<u>\$ (1,142,503)</u>

Changes in Net OPEB Liability

The following schedule presents changes in the State's OPEB liability and fiduciary net position for each plan for the measurement date June 30, 2022 (amounts in thousands):

	SEOPEBP	RTHP
Total OPEB Liability		
Service Cost	\$ 906,279	\$ 72,027
Interest	515,502	38,342
Benefit Changes	-	299,536
Difference between expected and actual experience	(309,786)	(60,031)
Changes of assumptions	(4,462,669)	(236,042)
Benefit payments	(637,979)	(74,795)
Net change in total OPEB liability	<u>(3,988,653)</u>	<u>39,037</u>
Total OPEB liability - beginning	21,726,989	1,732,104
Total OPEB liability - ending (a)	<u>\$ 17,738,336</u>	<u>\$ 1,771,141</u>
Plan fiduciary net position		
Contributions - employer	\$ 847,928	\$ 20,419
Contributions - member	145,474	50,630
Net investment income	(196,531)	49,587
Benefit payments	(637,979)	(74,795)
Administrative expense	-	(283)
Other	(118,300)	16,083
Net change in plan fiduciary net position	<u>40,592</u>	<u>61,641</u>
Plan fiduciary net position - beginning	<u>\$ 2,199,545</u>	<u>\$ 105,915</u>
Plan fiduciary net position - ending (b)	<u>\$ 2,240,137</u>	<u>\$ 167,556</u>
Net OPEB liability - ending (a)-(b)	<u>\$ 15,498,199</u>	<u>\$ 1,603,585</u>

d. Other OPEB Plan

The State acts solely as the administrator and custodian of the assets of the Policemen and Firemen Survivors' Benefit Fund (PFSBF). The State makes no contribution to and has only a fiduciary responsibility for this fund. The fund does not issue stand-alone financial statements. However, financial statements for this fund are presented in Note No. 14.

Plan Description

PFSBF is a cost-sharing multiple-employer defined benefit OPEB plan that covers policemen and firemen of participating municipalities in the State. As of the most recent actuarial report there were seven municipalities participating in the plan with a total membership of 671 active members. The plan provides survivor benefits upon the death of an active or retired member of the fund to his spouse and dependent children. Plan benefits, contribution requirements of plan members and participant municipalities, and other plan provisions are described in Sections 7-323a to 7-323i of the General Statutes.

Contributions

Plan members are required to contribute one percent of their annual salary. Participating municipalities are required to contribute at an actuarially determined rate. Administrative costs of the plan are financed by participating municipalities.

Note 14

OPEB Trust Funds Financial Statements

The financial statements of the OPEB trust funds are prepared using the accrual basis of accounting. Plan member and municipality contributions are recognized in the period in which they are due. State contributions are recognized in the period they are appropriated. Benefits are recognized when due and payable in accordance with the terms of each plan. Investment income and related investment expense of the Combined Investment Funds are allocated ratably to the PFSBF trust fund based on the fund's equity in the Combined Investment Funds.

	Statement of Fiduciary Net Position (thousands)			
	State Employees' OPEB Plan	Retired Teachers' Healthcare Plan	Policemen, Firemen, and Survivors` Benefits	Total
Assets				
Cash and Cash Equivalents	\$ 220,850	\$ 214,190	\$ 208	\$ 435,248
Receivables:	-	-	-	-
From Other Funds	-	2,083	-	2,083
Interest	-	-	3	3
Investments	2,477,269	-	47,776	2,525,045
Securities Lending Collateral	187,180	-	3,803	190,983
Total Assets	\$ 2,885,299	\$ 216,273	\$ 51,790	\$ 3,153,362
Liabilities				
Accounts Payable and Accrued Liabilities	\$ 30,676	\$ 540	\$ -	\$ 31,216
Securities Lending Obligation	187,180	-	3,803	190,983
Total Liabilities	\$ 217,856	\$ 540	\$ 3,803	\$ 222,199
Net Position				
Held in Trust For Employee Pension and Other Benefits	\$ 2,667,443	\$ 215,733	\$ 47,987	\$ 2,931,163
Total Net Position	\$ 2,667,443	\$ 215,733	\$ 47,987	\$ 2,931,163

Statement of Changes in Fiduciary Net Position (thousands)

	State Employees' OPEB Plan	Retired Teachers`s Healthcare Plan	Policeman, Firemen, and Survivors` Benefits	Total
Additions				
Contributions:				
Plan Members	\$ 147,571	\$ 101,862	\$ 764	\$ 250,197
State	850,513	21,474	-	871,987
Municipalities	-	-	1,026	1,026
Total Contributions	998,084	123,336	1,790	1,123,210
Investment Income	200,078	21,989	4,052	226,119
Less: Investment Expenses	(14,305)	-	(290)	(14,595)
Net Investment Income	185,773	21,989	3,762	211,524
Other	-	30	62	92
Total Additions	1,183,857	145,355	5,614	1,334,826
Deductions				
Administrative Expense	-	51,179	-	51,179
Benefit Payments and Refunds	626,743	45,999	1,383	674,125
Other	129,809	-	6	129,815
Total Deductions	756,552	97,178	1,389	855,119
Changes in Net Assets	427,305	48,177	4,225	479,707
Net Position Held in Trust For Other Postemployment Benefits:				
Beginning of Year	2,240,138	167,556	43,762	2,451,456
End of Year	\$ 2,667,443	\$ 215,733	\$ 47,987	\$ 2,931,163

Note 15

Leases, Subscription-Based Information Technology Agreements, and Private-Public Partnerships

State as Lessor

The State leases buildings, space, land, and equipment to private individuals. The State reported leases receivable and related deferred inflows and resources and lease revenue, and interest revenues related to leases as of June 30, 2023, was as follows (amounts in thousands):

Classification	Lease Receivable	Deferred Inflows of Resources	Lease Revenue	Lease Interest Revenue
Business-Type Activities	\$ 9,392	\$ 9,255	\$ 3,221	\$ 342
Component Units	\$ 181,512	\$ 176,828	\$ 13,135	\$ 6,682

Future principal and interest payment requirements in relation to the State of Connecticut State's lease receivable as of June 30, 2023 were as follows (amounts in thousands):

Fiscal Year(s)	Business-Type Activities		Component Units	
	Principal	Interest	Principal	Interest
2024	\$ 3,033	\$ 239	\$ 11,181	\$ 6,764
2025	2,808	139	10,680	6,454
2026	638	85	9,834	6,179
2027	648	68	9,583	5,903
2028	1,386	51	9,672	5,619
2029 to 2033	519	136	52,784	23,349
2034 to 2038	238	73	33,402	15,145
2039 to 2043	88	32	38,218	6,577
2044 to 2048	33	3	1,657	1,331
2049 to 2053	1	–	2,425	825
2054 to 2058	–	–	2,075	187
Total	\$ 9,392	\$ 826	\$ 181,511	\$ 78,333

There are no significant leases with options for the lessee to terminate the lease or abate payments if the State issues debt for which the principal and interest payments are secured by the lease payments. There are no significant leases of assets that are held as investments; no significant regulated leases; and no leasing of assets to other entities considered to be a principal and ongoing operation of the State.

State as Lessee

The State leases office space, buildings, software, and equipment. Lease asset and accumulated amortization as of June 30, 2023, is as follows (amounts in thousands):

Classification	Net Asset Balance	Accumulated Amortization	Gross Asset Balance
Governmental Activities	\$ 64,039	\$ (34,574)	\$ 98,613
Business-Type Activities	\$ 192,014	\$ (41,061)	\$ 233,075
Component Units	\$ 7,621	\$ (5,405)	\$ 13,026

For purposes of the present value calculation, the State uses the incremental discount rate based on the interest rate it would pay to borrow lease payments during the lease term. The discount rates applicable to the lease agreements ranged from 0.632 to 4.97 percent.

The following table presents lease principal and interest payments to maturity (amounts in thousands):

Fiscal Year(s)	Governmental Activities		Business-Type Activities		Component Units	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 14,764	\$ 203	\$ 11,577	\$ 5,294	\$ 780	\$ 95
2025	13,800	160	11,169	4,807	908	77
2026	9,962	132	10,329	4,420	918	120
2027	7,523	89	8,947	4,133	850	54
2028	5,898	65	7,105	3,892	836	39
2029 to 2033	11,550	27	24,948	16,965	1,846	64
2034 to 2038	1,257	11	15,709	14,069	2,389	–
2039 to 2043	164	1	11,527	12,148	–	–
2044 to 2048	–	–	14,834	10,301	–	–
2049 to 2053	–	–	18,301	7,983	–	–
2054 to 2058	–	–	23,362	5,024	–	–
2059 to 2063	–	–	23,116	1,407	–	–
2064 to 2068	–	–	–	–	–	–
Total	\$ 64,918	\$ 688	\$ 180,924	\$ 90,443	\$ 8,527	\$ 449

There are no significant residual payments excluded from the measurement of the lease liabilities. There are no significant outflows of resources recognized in Fiscal Year 2023 for residual payments, including residual value guarantees or termination penalties. There were no significant commitments under leases that existed before the commencement of the lease term; no significant losses associated with impairments; no significant sublease or sale-leaseback/lease-leaseback transactions; and no significant collateral as security.

Subscription-Based Information Technology Agreements (SBITAs)

The State entered into various SBITAs that convey control of the right to use vendor-provided software, alone or in combination with an underlying tangible IT capital asset. SBITAs entered into, or in place, during the fiscal year include various desktop and server software subscriptions; budgeting, accounting, and information system software; and document management software. SBITA right-to-use assets and accumulated amortization as of June 30, 2023, are as follows (amounts in thousands):

Classification	Net Asset Balance	Accumulated Amortization	Gross Asset
Governmental Activities	\$ 30,825	\$ (9,565)	\$ 40,390
Business-Type Activities	\$ 66,454	\$ (36,020)	\$ 102,474
Component Units	\$ 1,617	\$ (323)	\$ 1,940

Future principal and interest payment requirements in relation to the State of Connecticut's SBITAs as of June 30, 2023 are as follows (amounts in thousands):

Fiscal Year(s)	Governmental Activities		Business-Type Activities		Component Units	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 9,270	\$ 1,359	\$ 21,011	\$ 2,385	\$ 647	
2025	9,743	833	15,661	1,512	647	
2026	11,068	449	7,854	931	323	
2027	808	82	5,099	605		
2028	35	74	3,986	371		
2029 to 2033	202	343	6,245	369		
2034 to 2038	259	286				–
2039 to 2043	332	213			–	–
2044 to 2048	425	119			–	–
2049 to 2053	256	17			–	–
Total	\$ 32,398	\$ 3,775	\$ 59,856	\$ 6,173	\$ 1,617	\$ –

Public-Private Partnerships (PPPs)*Connecticut Department of Transportation*

The State, acting by and through the Connecticut Department of Transportation, entered into a concession agreement with Project Service LLC to operate the 23 Service Areas along roadways of Connecticut to meet the needs of the travel public. The contract commenced in 2009 and runs through December 2044. The contract requires Minimum Annual Guaranteed Payments and Participation Payments on Gross Receipts and Gallons of Fuel Sold. CTDOT maintains title of all real property at each service area together with all fuel service equipment. The agreement granted Project Service LLC the exclusive right to use, operate, manage and maintain the facilities for the permitted use.

Utilizing an incremental borrowing interest rate of 4.97%, the State reported net present value receivables and related deferred inflows of resources and lease revenue, and interest revenues related to public-private partnerships receivable as of June 30, 2023, as follows (amounts in thousands):

Classification	PPP Installment Receivable	Deferred Inflow of Resources	PPP Revenue	PPP Interest Revenue
Transportation and Governmental Activities	\$ 45,911	\$ 44,113	\$ 2,005	\$ 2,292

Future principal and interest payments requirements in relation to the State of Connecticut's public-private partnerships receivable as of June 30, 2023, as follows (amounts in thousands):

Fiscal Year(s)	Principal	Interest
2024	\$ 218	\$ 2,282
2025	729	2,271
2026	765	2,235
2027	803	2,197
2028	843	2,157
2029 to 2033	7,042	9,958
2034 to 2038	11,737	7,764
2039 to 2044	17,719	4,281
2045	6,055	12,437
Total	<u>\$ 45,911</u>	<u>\$ 45,582</u>

Note 16

Long-Term Liabilities

The following is a summary of changes in long-term liabilities of the primary government for the year ended June 30, 2023 (amounts in thousands):

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Amounts due within one year
Bonds					
General Obligation	\$ 18,363,522	\$ 1,628,220	\$ 2,369,344	\$ 17,622,398	\$ 1,703,039
Direct Borrowings and Direct Placements	262,635	–	15,790	246,845	15,790
Transportation	7,054,415	1,143,490	747,040	7,450,865	442,665
	25,680,572	2,771,710	3,132,174	25,320,108	2,161,494
Plus (Less) Premiums	2,553,371	236,527	256,207	2,533,691	245,859
Total Bonds	28,233,943	3,008,237	3,388,381	27,853,799	2,407,353
Other L/T Liabilities:¹					
Net Pension Liability (Note 10)	36,132,879	12,268,338	8,044,167	40,357,050	–
Net OPEB Liability (Note 13)	20,916,477	2,123,553	6,138,244	16,901,786	–
Compensated Absences	522,596	39,978	1,474	561,100	30,654
Workers' Compensation	813,349	36,508	33,336	816,521	50,695
Leases	58,183	24,790	18,055	64,918	14,764
Subscriptions	–	40,390	9,565	30,825	9,270
Claims and Judgments	35,006	9,904	6,245	38,665	8,083
Landfill Post Closure Care	27,768	–	3,050	24,718	3,050
Contracts Payable & Other	705	–	–	705	–
Non-exchange Financial Guarantees	418,775	–	47,555	371,220	34,275
Total Other Liabilities	58,925,738	14,543,461	14,301,691	59,167,508	150,791
Governmental Activities Long-Term Liabilities	\$ 87,159,681	\$ 17,551,698	\$ 17,690,072	\$ 87,021,307	\$ 2,558,144
¹ In prior years, the General and Transportation funds have been used to liquidate other liabilities.					
Business-Type Activities					
Revenue Bonds	\$ 1,370,920	\$ 52,515	\$ 240,135	\$ 1,183,300	\$ 82,815
Plus/(Less) Premiums and Discounts	161,299	3,073	34,782	129,590	1,003
Total Revenue Bonds	1,532,219	55,588	274,917	1,312,890	83,818
Compensated Absences	198,892	52,042	54,818	196,116	59,354
Federal Loan	175,287	156	171,342	4,101	848
Leases	190,798	3,207	13,084	180,921	11,577
Subscriptions	36,562	60,077	36,783	59,856	21,011
Other	270,278	51,197	34,081	287,394	25,226
Total Other Liabilities	871,817	166,679	310,108	728,388	118,016
Business-Type Long-Term Liabilities	\$ 2,404,036	\$ 222,267	\$ 585,025	\$ 2,041,278	\$ 201,834
Primary Government Long-Term Liabilities	\$ 89,563,717	\$ 17,773,965	\$ 18,275,097	\$ 89,062,585	\$ 2,759,978

The liability for claims and judgments (Governmental Activities) includes a pollution remediation liability of approximately \$24.1 million. This liability represents the State's share of the cost of cleaning up certain polluted sites in the state under federal and state superfund regulations. The liability was estimated using the cash flow technique and could change over time due to changes in costs of goods and services, changes in remediation technology, or changes in laws and regulations governing the remediation effort. In addition, there are other polluted sites in the state that require remedial action by the State that will result in additional cleanup costs. The State did not recognize a liability for these costs at year end because it could not be reasonably estimated.

As of June 30, 2023, long-term liabilities of component units consisted of the following (amounts in thousands):

Long-Term Debt	Balance June 30, 2023	Amounts due within year
Bonds Payable (includes premiums/discounts)	\$ 5,189,170	\$ 416,592
Escrow Deposits	304,323	104,977
Annuities Payable	120,066	4,356
Rate Swap Liability	-	-
Net Pension Liability	195,464	-
Net Post Employment Liability	199,997	-
Lease Liability	5,487	1,243
Other	40,564	1,042
Total	<u>\$ 6,055,071</u>	<u>\$ 528,210</u>

Not all component units report net pension liabilities and OPEB liabilities; therefore, the notes show a higher liability for the net pension liability of \$6,941 and a higher net OPEB liability of \$7,082 than the financial statements.

Landfill Closure and Postclosure Care

Public Act 13-247 and section 99 of Public Act 13-184 required the Materials Innovation and Recycling Authority to transfer all legally required reserves and obligations resulting from the closure of the authority's landfills located in Hartford, Ellington, Waterbury, Wallingford and Shelton to the State Department of Energy and Environmental Protection (DEEP). During the year ended June 30, 2014, the legal transfer of \$35.8 million in post closure care obligations and the concurrent transfer of \$31.0 million of Authority reserve funds to the State resulting from the closure of landfills was addressed by a memorandum of understanding ("MOU") between the Authority and DEEP.

By the end of the year ended June 30, 2015, all work associated with the closure of the five landfills was completed. Going forward DEEP is required to reimburse the authority for all postclosure care obligations as the five landfills are now certified as closed. All landfill expense reimbursements paid by DEEP totaled \$3,049.8 in FY 2023.

GASB Statement No.18 *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Cost* applies to closure and postclosure care costs that are paid near or after the date a landfill stops accepting waste. The State recognizes landfill expenditures and related General Fund liabilities using the modified accrual basis of accounting. DEEP estimates the State's landfill liability for closure and postclosure costs based on landfill capacity. Increases or decreases in such estimates are reported as additions or reductions in this line item of the State's long-term liabilities. The liability for these estimated costs is reduced when the costs are actually paid. Actual costs may be higher than estimated due to inflation or changes in permitted capacity, technology or regulation. As of June 30, 2013, all five of the landfills had no capacity available since 100 percent of their capacity had been used.

Note 17

Long-Term Notes and Bonded Debt

a. Primary Government – Governmental Activities

General Obligation Bonds

General Obligation bonds are those bonds that are paid out of the revenues of the General Fund and are supported by the full faith and credit of the State. General Obligation bonds outstanding and bonds authorized but unissued as of June 30, 2023, were as follows (amounts in thousands):

Purpose of Bonds	Final Dates	Original Rates	Outstanding	Authorized But Unissued
Capital Improvements	2023-2043	.45-5.632%	\$ 3,727,244	\$ 878,718
School Construction	2023-2043	2.00-5.632%	4,377,172	586,000
Municipal & Other Grants & Loans	2023-2037	.31-5.632%	2,858,343	1,719,723
Housing Assistance	2023-2036	1.89-5.350%	852,675	458,156
Elimination of Water Pollution	2023-2039	3.00-5.09%	414,055	–
General Obligation Refunding	2023-2039	1.50-5.00%	2,926,965	–
GAAP Conversion	2023-2028	4.00-5.00%	258,295	–
Pension Obligation	2024-2033	5.69-6.27%	2,028,977	–
Miscellaneous	2024-2035	3.50-5.00%	29,675	20,000
			17,473,401	\$ 3,662,597
	Accretion-Various Capital Appreciation Bonds		148,997	
			Total	\$ 17,622,398

Future amounts needed to pay principal and interest on General Obligation bonds outstanding as of June 30, 2023, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,703,039	\$ 853,530	\$ 2,556,569
2025	1,640,377	791,718	2,432,095
2026	1,617,775	635,908	2,253,683
2027	1,575,930	562,191	2,138,121
2028	1,498,215	488,427	1,986,642
2029-2033	6,095,670	1,457,223	7,552,893
2034-2038	2,573,130	425,435	2,998,565
2039-2043	769,266	67,475	836,741
Total	\$ 17,473,402	\$ 5,281,907	\$ 22,755,309

Direct Borrowing and Direct Placements

On June 28, 2017, the State issued direct placement debt raising cash from a non-public offering based on a contractual agreement. The State entered into the agreement to take advantage of various favorable terms and at a substantially lower cost than if the State used a traditional public offering. Direct placement debt outstanding as of June 30, 2023 were as follows (amounts in thousands):

Type of debt	Final Maturity Dates	Original Interest Rates	Amount Outstanding
Direct Placements	2038	2.45 %	\$ 246,845

Future amounts required to pay principal and interest on direct borrowings and direct placements outstanding as of June 30, 2023 were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2024	\$ 15,790	\$ 8,935	\$ 24,725
2025	15,790	8,341	24,131
2026	15,790	7,782	23,572
2027	15,790	7,211	23,001
2028	42,500	6,649	49,149
2029-2033	91,445	17,936	109,381
2034-2038	49,740	4,011	53,751
Total	<u>\$ 246,845</u>	<u>\$ 60,865</u>	<u>\$ 307,710</u>

GO Demand Bonds

The State enters into standby bond purchase and remarketing agreements with brokerage firms and/or banks upon the issuance of demand bonds. The State issued demand bonds as General Obligation Tax Exempt 2016 Series C bonds maturing in 2034.

Under the Standby Bond Purchase Agreement, the Bank would purchase the put bonds and hold them until they were remarketed. The Bank Bonds would bear a base rate for a period up to 270 days and base rate plus 1.0 percent thereafter. The State is required to pay the standby bond purchase provider a quarterly fee of 0.37 percent of the principal and interest commitment.

The State's remarketing agent is responsible for using its best efforts to remarket bonds properly tendered for purchase by bondholders. The State is required to pay the remarketing agent a quarterly fee of 0.06 percent per annum on the amount of outstanding demand bond principal.

Term out funding would commence on the 271st day following the bank purchase date. The outstanding bank bonds would be amortized on a quarterly basis for a three-year period as shown below. The interest on the bonds would be calculated at a rate determined per the Standby Bond Purchase Agreement (base rate plus 1 percent). For example, at the end of fiscal year 2023, the calculated rate was 6.0 percent, based on the terms of the agreement. The standby bond purchase agreement expires on June 12, 2025. The agreement could be terminated at an earlier date if certain termination events described in the agreement were to occur. As of June 30, 2023, the amount of demand bonds outstanding was \$241,465,000. The table below shows the debt service requirements should the bond holders exercise their option in the full amount of the outstanding demand bonds.

Fiscal Year	Beginning Banked Bonds Outstanding	Principal	Interest	Total Debt Service	Ending Bank Bonds Outstanding
First	\$ 241,465,000	\$ 80,488,333	\$ 12,676,913	\$ 93,165,246	\$160,976,667
Second	160,976,667	80,488,333	7,847,613	88,335,946	80,488,334
Third	80,488,334	80,488,334	3,018,313	83,506,647	-

Transportation Related Bonds

Transportation Related bonds include special tax obligation bonds that are paid out of revenues pledged or earned in the Transportation Fund. The revenue pledged or earned in the Transportation Fund to pay special tax obligation bonds is transferred to the Debt Service Fund for retirement of principal and interest.

Transportation Related bonds outstanding and bonds authorized but unissued as of June 30, 2023, were as follows (amounts in thousands):

Purpose of Bonds	Final Maturity Dates	Original Interest Rates	Amount Outstanding	Authorized But Unissued
Infrastructure				
Improvements	2023-2042	1.75-5.740%	\$ 6,785,280	\$ 6,500,000
STO Refunding	2023-2033	3.00-5.00%	665,585	—
			<u>7,450,865</u>	<u>\$ 6,500,000</u>
Accretion-Various Capital Appreciation Bonds			—	
		Total	<u><u>\$ 7,450,865</u></u>	

Future amounts required to pay principal and interest on transportation related bonds outstanding at June 30, 2023, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2024	\$ 442,665	\$ 368,486	\$ 811,151
2025	439,180	336,798	775,978
2026	472,445	313,890	786,335
2027	464,400	290,227	754,627
2028	483,465	266,262	749,727
2029-2033	2,374,970	966,066	3,341,036
2034-2038	1,955,950	421,768	2,377,718
2039-2043	796,615	82,717	879,332
2044-2048	21,175	549	21,724
	<u>\$ 7,450,865</u>	<u>\$ 3,046,763</u>	<u>\$ 10,497,628</u>

b. Primary Government – Business–Type Activities
Revenue Bonds

Revenue bonds are those bonds that are paid out of resources pledged in the Enterprise funds and Component Units.

Enterprise funds' revenue bonds outstanding as of June 30, 2023, were as follows (amounts in thousands):

Funds	Dates	Rates	(000's)
UConn	2024-2048	1.0-5.25%	\$ 183,605
Board of Regents	2024-2040	0.35-5.00%	279,685
Clean Water	2024-2039	1.0-5.0%	599,175
Drinking Water	2024-2039	1.0-5.0%	120,835
Total Revenue Bonds			1,183,300
Plus/(Less) premiums and discounts:			
UConn			16,544
Board of Regents			10,669
Clean Water			82,833
Drinking Water			19,544
Revenue Bonds, net			<u>\$ 1,312,890</u>

The University of Connecticut has issued student fee revenue bonds to finance the costs of buildings, improvements, and renovations to certain revenue-generating capital projects. Revenues used for payments on the bonds are derived from various fees charged to students.

The Connecticut State University System has issued revenue bonds that finance the costs of auxiliary enterprise buildings, improvements, and renovations to certain student housing related facilities. Revenues used for payments on the bonds are derived from various fees charged to students.

In 1994, the State of Connecticut began issuing Clean Water Fund revenue bonds. The proceeds of these bonds are to be used to provide funds to make loans to Connecticut municipalities for use in connection with the financing or refinancing of wastewater treatment projects. Details on these agreements are disclosed under the separately issued audited financial statements of the fund.

Future amounts needed to pay principal and interest on revenue bonds outstanding as of June 30, 2023, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2024	\$ 82,815	\$ 51,629	\$ 134,444
2025	81,985	47,915	129,900
2026	88,010	44,085	132,095
2027	81,350	40,068	121,418
2028	75,265	36,440	111,705
2029-2033	396,700	130,037	526,737
2034-2038	277,100	55,190	332,290
2039-2043	59,845	15,740	75,585
2044-2048	40,230	5,492	45,722
Total	<u>\$ 1,183,300</u>	<u>\$ 426,596</u>	<u>\$ 1,609,896</u>

c. Component Units

Component Units' revenue bonds outstanding as of June 30, 2023, were as follows (amounts in thousands):

Component Unit	Final Maturity Date	Interest Rates	Amount Outstanding (000's)
CT Housing Finance Authority	2024-2065	0.0-6.274%	\$ 8,980,170
CT Student Loan Foundation	2046	0.01-1.655%	75,925
CT Higher Education			
Supplemental Loan Authority	2027-2039	2.25-5.00%	154,510
CT Airport Authority	2024-2050	2.8-5%	223,195
Capital Region			
Development Authority	2024-2034	1.00-5.0%	58,845
UConn Foundation	2024-2025	1.9-2.92%	–
CT Green Bank	2024-2042	.23-7.04%	67,657
Total Revenue Bonds			9,560,302
Plus/(Less) premiums and discounts:			
CHFA			–
CSLF			(108)
CHESLA			–
CAA			2,862
UConn Foundation			–
CRDA			1,272
Revenue Bonds, net			<u>\$ 9,564,328</u>

Revenue bonds issued by the Component Units do not constitute a liability or debt of the State. The State is only contingently liable for those bonds as discussed below.

Connecticut Housing Finance Authority's revenue bonds are issued to finance the purchase, development, and construction of housing for low and moderate-income families and persons throughout the State. The Authority has issued bonds under a bond resolution dated September 27, 1972; a special needs indenture dated September 25, 1995, and other bond resolutions dated October 2009. As of December 31, 2022, bonds outstanding under the bond resolution, the indenture, and other bond resolutions were \$4,483.4 million, \$62.0 million, and \$54.8 million, respectively. According to the bond resolution, the following assets of the Authority are pledged for the payment of the bond principal and interest (1) the proceeds from the sale of bonds, (2) all mortgage repayments with respect to long-term mortgage and construction loans financed from the Authority's General fund, and (3) all monies and securities of the Authority's General and Capital Reserve funds. The resolution and indenture Capital Reserve funds are required to be maintained at an amount at least equal to the amount of principal, sinking fund installments, and interest maturing and becoming due in any succeeding calendar year on all outstanding bonds. The required reserves are \$291.7.0 million per the resolution and \$5.1 million per the indenture as of December 31, 2022. As of December 31, 2022, the Authority has entered into interest rate swap agreements for \$947.1 million of its outstanding variable rate bonds. Details on these agreements are disclosed under the separately issued audited financial statements of the Authority.

Materials Innovation and Recycling Authority's revenue bonds are issued to finance the design, development and construction of resources recovery and recycling facilities and landfills throughout the State. These bonds are paid solely from the revenues generated from the operations of the projects and other receipts, accounts and monies pledged in the bond indentures.

Connecticut Higher Education Supplemental Loan Authority's revenue bonds are issued to provide loans to students, their parents, and institutions of higher education to assist in the financing of the cost of higher education. These loans are issued through the Authority's Bond fund. According to the bond resolutions, the Authority internally accounts for each bond issue in separate funds, and additionally, the Bond fund includes individual funds and accounts as defined by each bond resolution.

Capital Reserves

Each Authority has established special capital reserve funds that secure all the outstanding bonds of the Authority at year-end. These funds are usually maintained at an amount equal to next year's bond debt service requirements. The State may be contingently liable to restore any deficiencies that may exist in the funds in any one year if the Authority is unable to do so.

The Capital Region Development Authority revenue bonds are issued to provide sufficient funds for carrying out its purposes. The bonds are not debt of the State of Connecticut. However, the Authority and the State have entered a contract for financial assistance, pursuant to which the State will be obligated to pay principal and interest on the bonds in an amount not to exceed \$9.0 million in any calendar year. The bonds are secured by energy fees from the central utility plant and by parking fees.

Future amounts needed to pay principal and interest on Component Unit revenue bonds outstanding as of June 30, 2023, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2024	\$ 360,766	\$ 317,566	\$ 678,332
2025	374,816	311,610	686,426
2026	352,699	301,113	653,812
2027	358,570	290,138	648,708
2028	338,314	279,058	617,372
2029-2033	1,897,428	1,220,317	3,117,745
2034-2038	1,827,493	901,092	2,728,585
2039-2043	1,516,187	603,838	2,120,025
2044-2048	1,583,169	326,104	1,909,273
2049-2053	794,520	86,667	881,187
2054-2058	107,410	18,633	126,043
2059-2063	48,930	2,962	51,892
	<u>\$ 9,560,302</u>	<u>\$ 4,659,098</u>	<u>\$ 14,219,400</u>

No-commitment debt

Under the Self-Sustaining Bond program, acquired from its combination with the Connecticut Development Authority, Connecticut Innovations, Inc., issues revenue bonds to finance such projects as described previously in the Component Unit section of this note. These bonds are paid solely from payments received from participating companies (or from proceeds of the sale of the specific projects in the event of default) and do not constitute a debt or liability of the Authority or the State. Thus, the balances are not included in the Authority's financial statements. Total bonds outstanding for the year ended June 30, 2023 were \$225.4 million.

The Connecticut Health and Educational Facilities Authority has issued Special Obligation bonds for which the principal and interest are payable solely from the revenues of the institutions. Starting in 1999, the Authority elected to remove these bonds and related restricted assets from its financial statements, except for restricted assets for which the Authority has a fiduciary responsibility. Total Special Obligation bonds outstanding as of June 30, 2023, were \$8,639.6 million, of which \$279.7 million was secured by special capital reserve funds.

d. Debt Refundings

During the fiscal year, the State issued a total of \$528.2 million of refunding bonds for the General Obligation program that will provide aggregate debt service savings of \$45.0 million over the remaining life of the bonds. The State also issued \$313.5 million of refunding bonds for the Special Tax Obligation (Transportation) program that will provide aggregate debt service savings of \$24.0 million over the remaining life of the bonds refunded.

Upon the issuance of the refunding bonds, the State entered into escrow agreements with escrow holders, to provide for the redemption of the refunded bonds. The refunding proceeds were deposited in an escrow holder's account and used to purchase U.S. Treasury Obligations and the State's Short-Term Investment Fund until needed for redemption of the refunded bonds. Thus, the refunded bonds were removed from the State's financial statements as they are considered defeased.

e. Nonexchange Financial Guarantee

In March 2018, the State entered a Contract for Financial Assistance with the City of Hartford, according to Section 376 of Public Act 17-2 of the June Special Session guaranteeing \$540,080,000 of outstanding general obligation bonds of the City of Hartford, with maturity dates ranging from July 1, 2028 through July 15, 2035, and semiannual interest payments. The contract assistance is limited to an amount equal to (1) the annual debt service on the outstanding amount of (A) refunding bonds to be issued by the City of Hartford pursuant to section 7-370c of the general statutes, or (B) any other bonds or notes issued by the City of Hartford, provided such refunding bonds or other bonds or notes are for payment, funding, refunding, redemption, replacement or substitutions of bonds, notes or other obligations previously issued by the City of Hartford, and (2) cost of issuance on any such refunding bonds and any other expenses that result directly from the refunding of debt. The State Representatives, defined by the contract as the Secretary of the Office of Policy and Management and the State Treasurer, may agree to provide credit support to the City of Hartford, including, but not limited to, assuming all or part of any bonds, notes, or other obligations of the City or issuance of new State obligations in replacement of such bonds, notes, or other obligations, provided such credit support does not exceed the amount of contract assistance that could otherwise be provided by the State to the City.

In April 2018, because of the possibility that the City of Hartford would declare bankruptcy, the State of Connecticut began making contract assistance payments for the City of Hartford's then outstanding \$540 million general obligation debt. During fiscal year 2023, the State of Connecticut has paid \$47,555,000 in principal and \$18,628,049 in interest.

The liability recognized for nonexchange financial guarantees by the State of Connecticut at June 30, 2023 is as follows (amounts in thousands):

Beginning of Year	Increases	Decreases	End of Year
\$ 418,775	\$ -	\$ 47,555	\$ 371,220

Note 18

Risk Management

The risk financing and insurance program of the State is managed by the State Insurance and Risk Management Board. The Board is responsible mainly for determining the method by which the State shall insure itself against losses by the purchase of insurance to obtain the broadest coverage at the most reasonable cost, determining whether deductible provisions should be included in the insurance contract, and whenever appropriate determining whether the State shall act as self-insurer. The schedule lists the risks of loss to which the State is exposed and the ways in which the State finances those risks.

Risk of Loss	Risk Financed by	
	Purchase of Commercial Insurance	Self-Insurance
Liability (Torts):		
– General (State buildings, parks, or grounds)		X
– Other	X	
Theft of, damage to, or destruction of assets	X	
Business interruptions	X	
Errors or omissions:		
– Professional liability	X	
– Medical malpractice (John Dempsey Hospital)		X
Injuries to employees		X
Natural disasters	X	

For the general liability risk, the State is self-insured because it has sovereign immunity. This means that the State cannot be sued for liability without its permission. For other liability risks, the State purchases commercial insurance only if the State can be held liable under a statute (e.g., per Statute the State can be held liable for injuries suffered by a person on a defective State highway), or if it is required by a contract.

For the risk of theft, of damage to, or destruction of assets (particularly in the automobile fleet), the State insures only leased cars and vehicles valued at more than \$100 thousand. When purchasing commercial insurance, the State may retain some of the risk by assuming a deductible or self-insured retention amount in the insurance policy. This amount varies greatly because the State carries many insurance policies covering various risks. The highest deductible or self-insured retention amount assumed by the State is \$25 million, which is carried in a railroad liability policy.

The State records its risk management activities related to the medical malpractice risk in the University of Connecticut and Health Center fund, an enterprise fund. At year-end, liabilities for unpaid claims are recorded in the statement of net position (government-wide and proprietary fund statements) when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. The liabilities are determined based on the ultimate cost of settling the claims, including an amount for claims that have been incurred but not reported and claim adjustment expenses. The liabilities are identified under UConn Health's incident reporting system and an estimate of incurred but not reported claims are accrued based on actuarially determined estimates that incorporate UConn Health's past experience as well as other considerations, including the nature of each claim or incident and relevant trend factors. In the General Fund, the liability for unpaid claims is only recorded if the liability is due for payment at year-end. Settlements have not exceeded coverages for each of the past three fiscal years.

Changes in the claim's liabilities during the last two fiscal years were as follows (amounts in thousands):

	Governmental Activities	Business-Type Activities
	Workers' Compensation	Medical Malpractice
Balance 6-30-21	\$ 812,645	\$ 41,670
Incurred claims	14,994	2,424
Paid claims	(14,290)	(1,636)
Balance 6-30-22	813,349	42,458
Incurred claims	36,508	14,097
Paid claims	(33,336)	(6,848)
Balance 6-30-23	<u>\$ 816,521</u>	<u>\$ 49,707</u>

Note 19 Interfund Receivables and Payables

Interfund receivable and payable balances as June 30, 2023, were as follows (amounts in thousands):

	General	Transportation	Grants & Accounts	Other Proprietary	Other Governmental	UConn	Board of Regents	Employment Security	Internal Service	Fiduciary	Component Units	Total
Balance due from fund(s)												
General	\$ -	\$ -	\$ -		\$ 123	\$ 1,719	\$ 33,967	\$ 1,975	\$ 5,323	\$ 1,874,611	\$ 30,198	\$ 1,947,916
Debt Service	6,276	3,391										9,667
Restricted Grants & Accounts	3,359										6,324	9,683
Grant & Loan Programs	20											20
Other Governmental	2,024			47,270	19,252	38,967	6,890					114,403
UConn	22,982									123		23,105
Board of Regents	292											292
Employment Security				4,352								4,352
Internal Services	25,156											25,156
Fiduciary										2,083		2,083
Component Units	63,605		172	4,301					249			68,326
Total	<u>\$ 123,713</u>	<u>\$ 3,391</u>	<u>\$ 172</u>	<u>\$ 55,923</u>	<u>\$ 19,375</u>	<u>\$ 40,686</u>	<u>\$ 40,857</u>	<u>\$ 1,975</u>	<u>\$ 5,572</u>	<u>\$ 1,876,817</u>	<u>\$ 36,522</u>	<u>\$ 2,205,002</u>

Interfund receivables and payables arose because of interfund loans and other interfund balances outstanding at year end.

Note 20

Interfund Transfers

Interfund transfers for the fiscal year ended June 30, 2023, consisted of the following (amounts in thousands):

	Amount transferred to fund(s)										
	General	Debt Service	Transportation	Restricted Grants & Accounts	Other Governmental	UConn	Board of Regents	Clean Water & Drinking Water	Component Units	Fiduciary Funds	Total
Amount transferred from fund(s)											
General	\$ 1,449,539	\$ -	\$ -	\$ 92,000	\$ 51,968	\$ 720,939	\$ 342,413	\$ 374,525	\$ 400		\$ 3,031,784
Debt Service	-	-	29,326	-	-	-	-	-	-	-	29,326
Transportation	-	810,318	-	-	5,500	-	-	-	-	-	815,818
Restricted Grants & Accounts	322,053	-	-	-	-	-	-	-	-	-	322,053
Grants and Loans	-	-	-	-	-	-	-	-	-	-	-
Other Governmental	113,464	60,086	-	83,696	12,000	94,894	66,835	17,000	-	-	447,975
Component Units	-	-	-	-	-	-	-	-	-	-	-
Employment Security	-	-	-	-	10,645	-	-	-	-	-	10,645
Total	<u>\$ 1,885,056</u>	<u>\$ 870,404</u>	<u>\$ 29,326</u>	<u>\$ 175,696</u>	<u>\$ 80,113</u>	<u>\$ 815,833</u>	<u>\$ 409,248</u>	<u>\$ 391,525</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 4,657,601</u>

Transfers were made to (1) move revenues from the fund that budget or statute requires to collect them to the fund that budget or statute requires to expend them and (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due.

Note 21

Restatement of Net Position, Fund Balance Classifications, and Restricted Net Position

Restatement of Net Position

During the fiscal year, the University of Connecticut and Health Center, a major proprietary fund, restated the prior year's beginning net position by \$1.3 million. This was the result of the implementation of GASB 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB 96 *Subscription-Based Information Technology Arrangements*, and an accounting change related to GASB 87 *Leases*, due to the implementation of new lease accounting software.

Fund Balance – Restricted and Assigned

As of June 30, 2023, restricted and assigned fund balances of nonmajor governmental funds were comprised as follows (amounts in thousands):

	Restricted Purposes	Assigned Purposes
Capital Projects	\$ 610,824	\$ –
Environmental Programs	93,022	–
Housing Programs	675,083	–
Employment Security Administration	58,353	–
Banking	42,897	–
Other	580,589	49,160
Total	<u>\$ 2,060,168</u>	<u>\$ 49,160</u>

Restricted Net Position

As of June 30, 2023, the government-wide statement of net position reported \$8,926.6 million of restricted net position, of which \$1,370.9 million was restricted by enabling legislation.

Note 22**Tax Abatements**

For financial purposes, a tax abatement is defined as an agreement between the government and an individual or entity through which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to the economic development or otherwise benefit the government or its citizens.

Film, Television, and Digital Media Tax Program

This program assists film, television, and digital media companies with direct financial assistance programs. Including but not limited to loans, grants, and job expansion tax credits structured to incentivize relocation to Connecticut and the growth and development of current Connecticut-based companies.

Beginning after January 1, 2010, (a) an eligible production company that incurs production expenses of not less than \$100 thousand, but not more than \$500 thousand, will be eligible for a credit against the tax imposed equal to ten percent of such production expenses, (b) a production company incurring expenses of more than \$500 thousand, but not more than \$1 million, will be eligible for a credit against the tax imposed equal to fifteen percent of production expenses, and (c) a production company incurring expenses of more than \$1 million will be eligible for a credit against the tax imposed (chapter 207, section 12-217jj) equal to thirty percent of production expenses.

No eligible company incurring an amount of production expenses that qualifies for a tax credit shall be eligible unless on or after January 1, 2010, the company conducts (1) not less than fifty percent of principal filming days within the state, or (2) expends not less than fifty percent of postproduction costs within the state, or (3) expends not less than \$1 million of postproduction costs within the state.

An eligible production company shall apply to the Department of Economic and Community Development (DECD) for a tax credit voucher on an annual basis, but not later than ninety days after the first production expenses are incurred in the production of a qualified production and will provide with the application information that DECD may require to determine if the company is eligible to claim a credit.

Urban and Industrial Sites Reinvestment Tax Program

This tax program is designed to encourage development and redevelopment activities in eligible communities and to encourage private investment in contaminated properties.

In accordance with Chapter 578 section 32-9t of the General Statutes taxpayers who make investments in eligible urban reinvestment projects or eligible industrial site investment projects may be allowed a tax credit against the tax imposed under chapter 207 and 212a or section 38a-743 in the General Statutes, an amount equal to the following percentage of approved investments made by or on behalf of a taxpayer with respect to the following income years of the taxpayer: (a) the income year in which the investment in the project was made and the next two succeeding income years, zero percent; (b) in the third full income year succeeding the year in which the investment was made and the three succeeding years, ten percent; (c) in the seventh full income year succeeding the year in which the investment in the eligible project was made and the next two succeeding years, twenty percent. The sum of all tax credits shall not exceed \$100 million to a single eligible urban reinvestment project, or a single eligible industrial site investment project approved by the commissioner at DECD. The sum of all tax credits under the provisions of this section should not exceed \$950 million.

Tax credits allowed may be claimed by a taxpayer who has made an investment (1) directly only if the investment has a total asset value, either alone or combined with other investors in an eligible project, of not less than \$5 million or, in the case of an investment in an eligible project for the preservation of a historic facility and redevelopment of the facility for combined uses which includes at least four housing units, the total asset value should not be less than \$2 million; (2) an investment managed through a fund manager only if such fund: (a) has a total asset value of not less than \$60 million for the income year for which the initial credit is taken; and (b) has not less than three investors who are not related persons with respect to each other or to any person in which any investment is made other than through the fund at the date the investment is made; or (3) through a community development entity or a contractually bound community development entity. A tax credit made through a fund, should only be available for investments in funds that are not open to additional investments beyond the amount set forth at the formation of the fund.

Insurance Reinvestment Fund Program

The purpose of the Insurance Reinvestment Fund Program is to capitalize on the base of local insurance expertise and help people laid off after the massive restructuring of the insurance industry. The program was also intended to encourage small insurance startups and specialty insurance businesses in Connecticut companies engaged in the insurance business or providing services to insurance companies.

In accordance with Chapter 698 section 38a-88 a tax credit is allowed against the tax imposed under chapter 207, 208, or 229 or section 38a-343 an amount equal to the following percentage of the moneys the taxpayer invested through a fund manager in an insurance business with respect to the following income years of the taxpayer: (a) in the initial income year in which the investment in the insurance business was made and two succeeding income years, zero percent; (b) with respect to the third full income year in which the investment in the insurance business was made and the next three succeeding income years, ten percent; (c) in the seventh full income year succeeding the year in which the investment in the insurance business was made and the next two succeeding income years, twenty percent. The sum of all tax credits shall not exceed \$15 million with respect to investment made by a fund or funds in any single insurance business, and with respect to all investments made by a fund shall not exceed the total amount originally invested in the fund. A fund manager may apply to the Commissioner of DECD for a credit that is greater than the limitations established by law.

The tax credit allowed may be claimed by a taxpayer who has invested in an insurance business through a fund (a) which has total assets of not less than \$30 million for the income year for which the initial credit is taken; (b) has not less than three investors who are not related persons with respect to each other or to any insurance business in which any investment is made other than through the fund at the date the investment is made; and (c) which invests only in insurance businesses that are not related persons to each other.

The credit allowed may only be claimed with respect to an insurance business which (a) occupies the new facility for which an eligibility certificate has been issued by the Commissioner of DECD, or the certificate has been issued as its home office, and (b) employs not less than twenty-five percent of its total work force in new jobs.

The maximum allowed credit shall be \$350 million in total and \$40 million per year.

The Connecticut Neighborhood Assistance Act Credit Program (Conn. Gen. Stat. §§12-631 through 12-638)

The Neighborhood Assistance Act tax credit may be earned by businesses that make cash investments of at least \$250 to certain community programs. The cash investments must be made in a community program that is proposed and conducted by a tax exempt or municipal agency and must be approved both by the municipality in which the program is conducted and the Department of Revenue Services.

This tax credit may be applied against the taxes imposed under Chapters 207, 208, 209, 210, 211, and 212 of the Connecticut General Statutes.

A tax credit equal to one hundred percent of the cash invested is available to businesses that invest in energy conservation projects and comprehensive college access loan forgiveness programs. A tax credit equal to sixty percent of the cash invested is available to businesses that invest in programs that provide: community-based alcoholism prevention or treatment programs; neighborhood assistance; job training; education; community services; crime prevention; construction or rehabilitation of dwelling units for families of low and moderate income in the state; funding for open space acquisitions; investment in child day care facilities; child care services; and any other program which serves persons at least seventy five percent of whom are at an income level not exceeding one hundred fifty percent of the poverty level for the preceding year.

Under the Connecticut Neighborhood Assistance Act there are several statutory limits which must be observed, including the following: (1) the total tax credits under the Neighborhood Assistance Act tax credit program are limited to \$150,000 annually for each business. The tax credit for investments in child day care facilities may not exceed \$50,000 per income year for each business; (2) the minimum contribution on which a tax credit can be granted is \$250; (3) any organization conducting a program or programs eligible to receive contributions under the Neighborhood Assistance Act tax credit program is limited to receiving a total of \$150,000 of funding for any program or programs for any fiscal year; (4) the cap on the total amount of credits that may be allowed annually is \$5 million. If the proposals submitted to the Department of Revenue Services claim credits in excess of the cap, such credits will be prorated among the approved organizations; (5) no business shall receive both the Neighborhood Assistance tax credit and the Housing Program Contribution tax credit for the same cash contribution; (6) no business can claim the tax credit for investments in child care facilities in an income year that the business claims the Human Capital Investment tax credit; (7) carryforward and carryback limitations, no carryforward is allowed any tax credit that is not taken in the income year in which the investment was made may be carried back to the two immediately preceding income years.

Research and Development Expenditures

This credit is based on the incremental increase in expenditures for research and experiments conducted in Connecticut. "Research and development expenses" refers to research or experimental expenditures deductible under Section 174 of the Internal Revenue Code of 1986, as of May 28, 1993, determined without regard to Section 280C(c) elections made by a taxpayer to amortize such expenses on its federal income tax return that were otherwise deductible, and basic research payments as defined under Section 41 of the Internal Revenue Code to the extent not deducted under said Section 174, provided: such expenditures and payments are paid or incurred for such research and experimentation and basic research conducted in the State of Connecticut; and such expenditures and payments are not funded, within the meaning of Section 41(d)(4)(H) of the Internal Revenue Code, by any grant, contract, or otherwise by a person or governmental entity other than the taxpayer unless such other person is included in a combined return with the person paying or incurring such expenses.

In accordance with Sec. 12-217n a tax credit may be applied against the Corporation Business Tax for research and development expenses conducted in Connecticut. A small business qualifies for the credit if it has gross income for the previous income year that does not exceed \$100 million, and has not, in the determination of the Commissioner of Economic and Community Development, met the gross income test through transactions with a related person. The amount of the credit increases ratably from one percent of the annual research and development expenses paid or incurred, where these expenses equal \$50 million or less, to six percent when expense exceed \$200 million.

Qualified small business may exchange unused amounts of this credit with the state for a cash payment of sixty-five percent of the value of the credit or carry forward the full value until fully taken. Credits are limited to \$1.5 million in any one income year.

Historic Structures Rehabilitation (Conn. Gen. Stat. §10-416a)

Beginning, July 1, 2014, no applications have been accepted for this program, no credits will be reserved under this program. Projects that previously would have been eligible for a credit under this program may be eligible for a credit under the Historic Rehabilitation Tax Credit program.

A tax credit administered by the Connecticut Department of Economic and Community Development is available to an owner rehabilitating a certified historic structure for residential use or to a taxpayer named by the owner as contributing to the rehabilitation. No credit may be claimed before the Department of Economic and Community Development issues a tax credit voucher.

The tax credit may be applied against the taxes imposed under Chapters 207, 208, 209, 210, 211, and 212 of the Connecticut General Statutes.

This tax credit is equal to the lesser of the tax credit reserved upon certification of the rehabilitation plan or 25% of the actual qualified rehabilitation expenditures not exceeding \$2.7 million. The amount of the tax credit that may be claimed will be entered on the tax credit voucher issued by the Department of Economic and Community Development.

The tax credit may be carried forward for five years following the year in which the rehabilitated structure was placed in service. No carryback is allowed.

Historic Preservation (Conn. Gen. Stat. §10-416b)

Beginning, July 1, 2014, no applications have been accepted for this program, no credits will be reserved under this program. Projects that previously would have been eligible for a credit under this program may be eligible for a credit under the Historic Rehabilitation Tax Credit program.

A tax credit administered by the Connecticut Department of Economic and Community Development is available to an owner rehabilitating a qualified historic structure for nonresidential use or mixed residential and nonresidential use or a taxpayer named by the owner as contributing to the rehabilitation. No credit may be claimed before the Department of Economic and Community Development issues a tax credit voucher.

This tax credit may be applied against the taxes imposed under Chapters 207, 208, 209, 210, 211, and 212 of the Connecticut General Statutes.

This tax credit is equal to the lesser of twenty-five percent of the projected certified rehabilitation expenditures or twenty-five percent of the actual certified rehabilitation expenditures. If the project creates affordable housing units and the owner provides the Department of Economic and Community Development and the Department of Housing information to show that the owner is compliant with the affordable housing certificate, then the tax credit is equal to the lesser of thirty percent of the projected certified rehabilitation expenditures or thirty percent of the actual qualified rehabilitation expenditures.

The maximum tax credit allowed for any project shall not exceed \$5 million for any fiscal three-year period.

Historic Rehabilitation (Conn. Gen. Stat. §10-416c)

A tax credit administered by the Connecticut Department of Economic and Community Development is available for the qualified rehabilitation expenditures associated with the certified rehabilitation of a certified historic structure. No credit may be claimed until the Department of Economic and Community Development issues a tax credit voucher.

This tax credit can be used to offset the taxes imposed under Chapters 207, 208, 209, 210, 211, or 212 of the Connecticut General Statutes.

The tax credit is equal to twenty-five percent of the total qualified rehabilitation expenditures. The tax credit increases to thirty percent of the total qualified rehabilitation expenditures if the project includes a component with at least twenty percent of the rental units or ten percent of for-sale units qualify as affordable housing under Conn. Gen. Stat. §8-39a. The tax credit allowed for any project shall not exceed \$4.5 million.

The tax credit may be carried forward for five succeeding income years following the year in which the substantially rehabilitated structure was placed in service. No carryback is allowed.

Information relevant to the disclosure of these programs is as follows:

Tax Abatement Program	Amount of Taxes Abated
The Film, Television, and Digital Media Tax Program	
<i>Corporate Income Tax (as of 6/30/2023)</i>	55,924,640
<i>Insurance Companies (as of 6/30/2023)</i>	45,835,868
The Urban and Industrial Sites Reinvestment Tax Program	
<i>Corporate Income Tax (as of 6/30/2023)</i>	7,049,992
<i>Insurance Companies (as of 6/30/2023)</i>	2,796,455
<i>Public Service Tax (as of 6/30/2023)</i>	5,300,000
The Insurance Reinvestment Fund Program	
<i>Insurance Companies (as of 6/30/2023)</i>	27,635,654
The Connecticut Neighborhood Assistance Act Credit Program	
<i>Corporate Income Tax (as of 6/30/2023)</i>	1,580,004
<i>Insurance Companies (as of 6/30/2023)</i>	701,584
<i>Public Service Tax (as of 6/30/2023)</i>	1,174,635
Historic Structures Rehabilitation	
<i>Corporate Income Tax (as of 6/30/2023)</i>	26,533,434
Historic Preservation	
<i>Public Service Tax (as of 6/30/2023)</i>	2,080,325
Historic Rehabilitation	
<i>Corporate Income Tax (as of 6/30/2023)</i>	279,451
<i>Public Service Tax (as of 6/30/2023)</i>	5,327,565
Research and Development Expenditures	
<i>Corporate Income Tax (as of 6/30/2023)</i>	10,336,611
Manufacturing Facility Credit	
<i>Corporate Income Tax (as of 6/30/2023)</i>	400,696

In addition, the State has other various tax credit incentives that are not defined as tax abatements under generally accepted accounting principles and therefore are not described and included here.

Note 23

Asset Retirement Obligations

Asset retirement obligations generally apply to legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and the normal operation of a long-lived asset. The State assesses asset retirement obligations on an annual basis. If a reasonable estimate of fair value can be made, the fair value of a liability for an asset retirement obligation is recognized in the period in which it is incurred or a change in estimate occurs.

During the year, the Department of Veterans Affairs reported that when their power plant is retired there will be a cost associated with the mitigation of hazardous materials. The State cannot estimate the cost associated with the removal of the hazardous materials, therefore, has not recorded an asset retirement obligation for this matter.

Note 24

Commitments and Contingencies

a. Commitments

Primary Government

Commitments are defined as “existing arrangements to enter into future transactions or events, such as long-term contractual obligations with suppliers for future purchases at specified prices and sometimes at specified quantities.”

As of June 30, 2023, the State had contractual commitments as follows (amounts in millions):

Infrastructure & Other Transportation Programs	\$	1,872
Construction Programs		274
School Construction and Alteration Grant Program		3,646
Clean and Drinking Water Loan Programs		529
Various Programs and Services		4,562

All commitments are expected to be funded by federal grants, bond proceeds, and other resources.

Component Units

As of December 31, 2022, the Connecticut Housing Finance Authority had mortgage loan commitments of approximately \$216.6 million.

b. Contingent Liabilities

The State entered into a contractual agreement with H.N.S. Management Company, Inc., doing business as CTTransit, to manage and operate the bus transportation system for the State. The State shall pay all expenses of the system including all past, present, and future pension plan liabilities of the personnel employed by the system and any other fees as agreed upon. Upon termination of the agreement, the State shall assume all of the existing obligations of CTTransit, including all pension liabilities.

As of June 30, 2023, the State reported an escheat liability of \$542.2 million in the General Fund. This liability represents an estimate of the amount of escheat property likely to be refunded to claimants in the future. However, there is a reasonable possibility that the State could be liable for an additional amount of escheat refunds of \$217.4 in the future.

Grant amounts received or receivable by the State from federal agencies are subject to audit and adjustment by these agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the federal government cannot be determined at this time, although the State expects such amounts, if any, to be immaterial.

c. Litigation

The State and its officers and employees are parties to numerous legal proceedings, many of which normally occur in government operations. The final outcomes of most of these legal proceedings are not, in the opinion of the Attorney General, either individually or in the aggregate likely to exceed \$50,000,000.

There are, however, several legal proceedings which, if decided adversely against the State, either individually or in the aggregate may require the State to make material future expenditures or may impair revenue sources. Among these proceedings, an adverse judgment in the matters described below, in the opinion of the Attorney General, individually could have a fiscal impact on the State of \$50 million or more.

American Indian Tribes. It is possible that land claims could be brought by American Indian groups who have petitioned or do petition the Federal Government for federal acknowledgement. In any of the land claims matters, irrespective of whether federal acknowledgement is granted, denied or upheld, a particular group could institute or renew land claims against the State or others, or press the claims it has already asserted. The federal Bureau of Indian Affairs (“BIA”) has adopted new regulations for the federal acknowledgement of tribes under relaxed standards. As enacted, those regulations do not allow for previously denied petitioners, such as the Schaghticoke Tribal Nation (“STN”), the Golden Hill Paugussett Tribe and the Eastern Pequot Tribal Nation, to seek acknowledgement under the new regulations. However, courts in litigation with other tribes have held that the prohibition on re-petitioning is invalid. In 2022, the BIA promulgated new rulemaking on this issue to address the district courts’ concerns and bolster the long-standing prohibition on re-petitioning. Connecticut, along with other interested parties in Connecticut, submitted comments in support of the new rulemaking. As of January 2024, the BIA has not yet issued a decision on the rulemaking. However, the BIA has indicated in court filings that it is increasingly interested in pursuing the option of an exception to the re-petitioning ban and has submitted a new Notice of Proposed Rulemaking to the Office of Information and Regulatory Affairs.

In and around March 2022, the Schaghticoke Indian Tribe (“SIT”) filed a petition for acknowledgement with the BIA. The State opposed that petition in July 2022 on the grounds that, inter alia, SIT does not meet the requirements for a continuous tribal nation and, moreover, SIT is not a standalone tribe but is instead a splinter offshoot of STN and therefore is not entitled to recognition on its own. That petition and the State’s and other entities opposition remain pending and the process will have several additional phases before any decision is reached.

In and around January 2023, the Historical Eastern Pequot Tribe filed suit against the Office of Federal Acknowledgement, BIA in the United States District Court for the District of Columbia seeking inter alia injunctive relief requiring a final determination of the group’s prior request for acknowledgement and federal recognition of the group. On November 1, 2023, the Court granted Defendants’ Motion to Dismiss. The group has moved to vacate the dismissal and for permission for leave to file a third amended complaint and that motion is pending.

D.J. v. Conn. State Board of Education is a federal court case brought by a special education student and a purported class of similarly situated special education students. Plaintiffs allege that state law violates the Individuals with Disabilities in Education Act (“IDEA”) by terminating the obligation of local school districts to provide special education at the end of the school year in which a special education student turns 21. Plaintiffs’ allegations are premised on the fact that Connecticut provides education services to non- special education students beyond the age of 21 and that such a distinction is not permitted under the IDEA. Plaintiffs seek a declaration that Connecticut violates the IDEA by limiting public schools’ obligation to provide education services to all special education students before the end of the school year of their 22nd birthday. The plaintiffs further seek compensatory education for the class which is made up of all special education students deprived of special education services after reaching the age of 21 for the two years before the action was filed and during the pendency of the case. If plaintiffs are successful, the State could be ordered to ensure the provision of a one year extension of current duration of services for all special education students. The State filed a motion for summary judgment and an objection to certification of the class. The plaintiffs’ motion for summary judgment was granted and the State’s motion for summary judgment was denied by the District Court. The State appealed the District Court’s decision, which was affirmed by the U.S. Court of Appeals for the Second Circuit in July 2021, and judgment entered for the plaintiffs. The District Court certified a class of students: non-graduating special education students whose services were terminated prior to their 22nd birthday for the school years 2014-15 through present. The State estimates the class to be approximately 900 students. This action means that a to be determined number of former Connecticut public school special education students will be entitled to “compensatory education” for the amount of school they missed (i.e., the portion of a school year until they would have turned 22). The State has been ordered to work with the plaintiffs and a magistrate judge to determine the number education. The number of affected children has not yet been determined of students affected and provide them with their compensatory.

Note 25

COVID-19 Pandemic

On March 10, 2020, Governor Lamont declared a state of emergency throughout the State of Connecticut because of the COVID-19 outbreak. By agreement with the General Assembly, the declaration expired February 15, 2022.

On March 27, 2020, the United States Congress enacted the Coronavirus Aid, Relief, and Economic Stabilization Act (the "CARES Act") that provided aid to the state. The State received \$1.382 billion to cover costs associated with the response to COVID-19. The resources are intended to be broadly available and flexible to respond to direct and indirect costs associated with addressing COVID-19 and are not counted toward revenues of the General Fund and cannot be used to offset budgetary deficits caused by a reduction of revenue. The State's practice in using federal grant funds, expenditures are not authorized through the General Fund.

On March 11, 2021, the United States Congress enacted the American Rescue Plan Act of 2021 (ARP Act) that provides additional relief to individuals, grants to businesses, and support to state and local governments. The State of Connecticut received approximately \$2.8 billion to respond to the impacts of the COVID-19 pandemic. On April 26, 2021, Governor Lamont presented his proposal on the usage of the ARP Act funds for the State. Sections 306 and 207 of Public Act No. 21-2 of the June Special Session outline the legislature's approved allocation of the ARPA funds awarded to the State. All allocations are subject to the United States Treasury's regulations and guidance regarding allowable uses.

The State's expenditures of these federal funds are subject to audit by the federal government to ensure they were spent in accordance with the CARES act and ARP act.

Note 26

OPIOID Settlement

The State of Connecticut has participated and continues to participate in opioids litigation and negotiation in matters brought by states and local political subdivisions against multiple companies to resolve legal claims related to opioids.

In fiscal year 2023 Connecticut received \$24.2 million, of an approximate \$240 million total, as part of a nationwide settlement with the three largest pharmaceutical companies: McKesson, Cardinal Health, and AmerisourceBergen. An additional \$14 million has been received, so far, in fiscal year 2024.

In addition, Connecticut received \$36.9 million of its total share of \$59 million settlement as part of a nationwide settlement with manufacturer Janssen Pharmaceuticals, Inc., and its parent company Johnson and Johnson. Connecticut will receive the remainder of the settlement in subsequent fiscal years.

Pending and future opioid negotiations and litigation will likely result in additional settlements, and each agreement or judgement will likely have unique terms governing payment amounts, timing, and duration.

These payments must be used to support any of a wide variety of strategies to fight the opioid crisis. Fifteen-percent of each settlement payment amount allocated to Connecticut (as described above) is paid directly to cities and towns by the settlement administrator, with the remaining 85% paid to the state by the administrator.

Actual amounts paid will be dependent on a number of factors, including participation by states and municipalities and companies' continuing ability to pay.

Note 27

Subsequent Events

In preparing the financial statements, the State has evaluated events and transactions for potential recognition or disclosure in its financial statement footnotes. The effect of this evaluation led the State to report the following events which took place after the date of the State's fiscal year end through to the date these financial statements were issued. The subsequent information regarding the Connecticut Housing Finance Authority includes events which took place after their fiscal year end of December 31, 2022.

During the 2023 legislative session, Public Act 23-170 was passed creating the MIRA Dissolution Authority effective July 1, 2023 to replace the Materials Innovation & Recycling Authority (MIRA). The Public Act was passed largely in response to the closure of the waste to energy (WTE) facility in Hartford. The MIRA Dissolution Authority effectively assumed all of MIRA's underlying statutory duties, authorities and capabilities, and it will continue MIRA's ongoing waste transfer operations until acceptable alternatives become available, but it has also been charged with additional activities related to MIRA's dissolution. Specifically, the MIRA Dissolution Authority is to identify the immediate environmental needs and knowledge necessary for future redevelopment at the site of the now closed WTE facility, which is to include engaging representatives of Hartford and other stakeholders with respect to the future of the site.

In September and December of 2023, the State made transfers in the amount of \$1.3 billion and \$555.3 million from the Budget Reserve Fund (BRF) and the General Fund, respectively to the State Employee Retirement Fund (SERF) and the Teachers' Retirement Fund. This transfer was the result of the Budget Reserve Fund exceeding the statutory cap of 15 percent of net General Fund appropriations. According to CGS Section 4-30a(c)(1)(A), no further transfers will be made to the Budget Reserve Fund. Instead, the State Treasurer decides what is in the best interest of the state, whether to transfer the balance above the 15 percent threshold as an additional contribution to the State Employee Retirement Fund or to the Teachers' Retirement System (TRS). The State Treasurer determined this year to transfer \$1.05 billion to SERF and \$272.8 million to TRS. The \$555.3 million transfer from the General Fund represented the General Fund surplus in fiscal year 2023, normally this amount is transferred to the Budget Reserve Fund, but because the BRF reached the 15 percent cap the transfer was made to TRS to reduce the pension liability.

In October 2023, the state redeemed in full \$258.3 million in GAAP conversion bonds. These bonds were originally issued in 2013.

In October 2023, the University of Connecticut issued Special Obligation Student Fee Revenue 2023 Series A Bonds of \$97.1 million to fund the construction of the new South Campus Residence Hall. These bonds mature in fiscal year 2054 and bear interest rates ranging from 5.0% to 5.5%.

In November 2023, the state issued \$1,224.0 billion Special Tax Obligation Infrastructure Purposes 2023 Series A and 2023 Series B refunding bonds. The bonds were issued for various transportation infrastructure projects. The bonds mature in 2044 and bear interest rates ranging from 5.00 to 5.25 percent.

In November 2023, the University of Connecticut issued a combined total of \$358.0 million in UCONN 2000 General Obligation Bonds. Bond proceeds consisting of the par amount together with the original issue premium funded \$240.0 million for UCONN 2000 projects and refunded \$140.8 million of all or a portion of previously issued General Obligation Bonds plus costs of issuance.

In December 2023, Connecticut Health and Educational Facilities Authority issued \$14.175 million Revenue Bonds, The Loomis Chaffee School Issue, Series L. The proceeds of the Series L bonds along with other available moneys, will be used for various campus capital projects.

In January 2024, Connecticut Health and Educational Facilities Authority issued \$253.89 million Revenue Bonds, Yale University Issue, Series X-2 and Series 2010A-3. These are remarketing bonds and not new issuances.

In January 2024, the state issued \$826.2 million in General Obligation Bonds Series A, Series B Social Bonds, and Series C Refunding Bonds. The bonds mature in 2044 and bear interest rates ranging from 4.00 to 5.00 percent.

The Connecticut Housing Finance Authority, whose financial statements are published as of December 31st of the calendar year prior to State's fiscal year-end, had numerous financial events between January 1 and the publication of this report including the following.

On March 23, 2023, the Authority issued \$171.7 million 2023 Series A Housing Mortgage Finance Program Bonds (Social Bonds). The bond proceeds along with other available monies are expected to be used within 90 days of the date of issuance to refund and/or replace and refund certain current and/or future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption, which bonds were initially issued in part to finance certain Home Mortgage Loans and Agency Securities, provide new monies for the financing of Home Mortgage Loans and Agency Securities, and pay certain costs of issuance.

On August 3, 2023, the Authority issued \$146.8 million Series B Housing Mortgage Finance Program Bonds (Social Bonds). The bond proceeds along with other available monies are expected to be used within 90 days of the date of issuance to refund and/or replace and refund certain current and/or future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption, which bonds were initially issued in part to finance certain Home Mortgage Loans and Agency Securities, provide new monies for the financing of Home Mortgage Loans and Agency Securities, and pay certain costs of issuance.

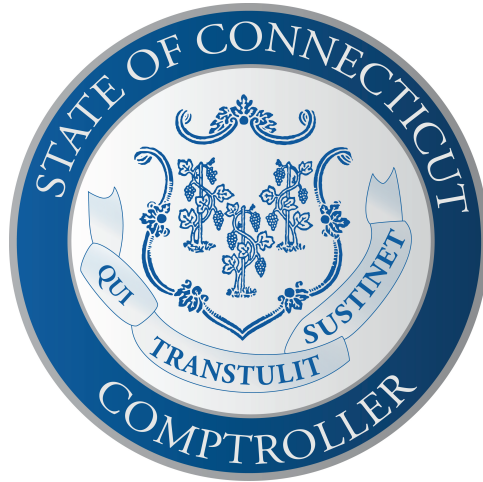
On October 31, 2023, the Authority issued \$52.2 million Series C Housing Mortgage Finance Program Bonds (Sustainability Bonds) consisting of \$15.8 million Subseries C-1 and \$36.4 million Subseries C-2 term rate bonds. The bond proceeds along with other available monies are expected to be used to provide new monies for the financing of Multifamily Mortgage Loans and pay certain costs of issuance.

On November 14, 2023, the Authority issued \$190.1 million Series D Housing Mortgage Finance Program Bonds (Social Bonds). The bond proceeds along with other available monies are expected to be used within 90 days of the date of issuance to refund and/or replace and refund certain and/or future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption, which bonds were initially issued in part to finance certain Home Mortgage Loans and Agency Securities, provide new monies for the financing of Home Mortgage Loans and Agency Securities, and pay certain costs of issuance.

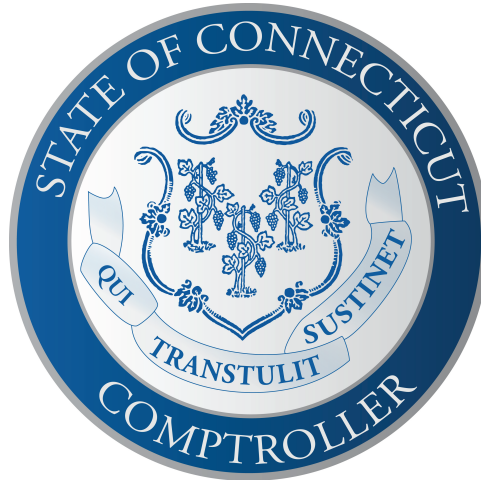
State of Connecticut

On March 12, 2024, the Authority issued \$197.2 million Series A Housing Mortgage Finance Program Bonds (Social Bonds). The bond proceeds along with other available monies are expected to be used within 90 days of the date of issuance to refund and/or replace and refund certain current and/or future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption, which bonds were initially issued in part to finance certain Home Mortgage Loans and Agency Securities, provide new monies for the financing of Home Mortgage Loans and Agency Securities, and pay certain costs of issuance.

On March 14, 2024, the Authority issued \$50.0 million Series B fixed rate bonds. This was a taxable direct placement with TD Bank. The proceeds are to be used as warehouse funding for primary multifamily Construction loans.



***REQUIRED
SUPPLEMENTARY
INFORMATION***



REQUIRED SUPPLEMENTARY INFORMATION BUDGET

Required supplementary information for budget provides information on budget versus actual revenues, expenditures and changes in fund balance and related note disclosure for statutory reporting.

The following schedules are included in the Required Supplementary Information for Budget:

Schedule of Revenues, Expenditures and Changes in Fund Balance: Budget and Actual (Budgetary Basis—Non-GAAP):

General Fund and Transportation Fund

Notes to Required Supplementary Information: Statutory Reporting

State of Connecticut

**REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS — NON-GAAP)
GENERAL AND TRANSPORTATION FUNDS**

For the Fiscal Year Ended June 30, 2023

(Expressed in Thousands)

	General Fund			
	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues				
Budgeted:				
Taxes, Net of Refunds	\$ 20,047,000	\$ 20,256,500	\$ 20,079,787	\$ (176,713)
Indian Gaming Payments	251,800	279,000	278,974	(26)
Licenses, Permits, and Fees	327,500	331,500	331,212	(288)
Other	416,900	713,700	715,681	1,981
Federal Grants	2,059,000	2,007,500	1,997,837	(9,663)
Refunds of Payments	(63,800)	(75,800)	(75,821)	(21)
Operating Transfers In	524,300	508,100	508,102	2
Operating Transfers Out	-	-	-	-
Transfer to BRF - Volatility Adjustment	(1,847,500)	(1,332,500)	(1,321,793)	10,707
Transfer to/from the Resources of the General Fund	672,991	272,700	308,915	36,215
Total Revenues	<u>22,388,191</u>	<u>22,960,700</u>	<u>22,822,894</u>	<u>(137,806)</u>
Expenditures				
Budgeted:				
Legislative	94,352	94,352	84,112	10,240
General Government	1,032,765	1,027,958	934,447	93,511
Regulation and Protection	371,338	382,590	345,807	36,783
Conservation and Development	258,906	285,282	236,558	48,724
Health and Hospitals	1,380,444	1,502,915	1,395,142	107,773
Transportation	-	-	-	-
Human Services	5,007,618	5,105,616	4,969,383	136,233
Education, Libraries, and Museums	6,041,384	6,162,916	6,060,110	102,806
Corrections	1,435,147	1,591,446	1,485,572	105,874
Judicial	660,945	674,619	653,109	21,510
Non Functional	6,640,553	6,516,056	6,034,660	481,396
Total Expenditures	<u>22,923,452</u>	<u>23,343,750</u>	<u>22,198,900</u>	<u>1,144,850</u>
Appropriations Lapsed	-	-	-	-
Excess (Deficiency) of Revenues				
Over Expenditures	(535,261)	(383,050)	623,994	(1,282,656)
Other Financing Sources (Uses)				
Prior Year Appropriations Carried Forward	834,261	834,261	834,261	-
Appropriations Continued to Fiscal Year 2024	-	-	(902,750)	(902,750)
Miscellaneous Adjustment	-	-	(230)	(230)
Total Other Financing Sources (Uses)	<u>834,261</u>	<u>834,261</u>	<u>(68,719)</u>	<u>(902,980)</u>
Net Change in Fund Balance	<u>\$ 299,000</u>	<u>\$ 451,211</u>	<u>555,275</u>	<u>\$ (2,185,636)</u>
Budgetary Fund Balances - July 1			2,499,967	
Changes in Reserves			(1,378,063)	
Budgetary Fund Balances - June 30			<u>\$ 1,677,179</u>	

The information about budgetary reporting is an integral part of this schedule.

State of Connecticut

Transportation Funds

Budget		Actual	Variance with Final Budget positive (negative)
Original	Final		
\$ 1,676,000	\$ 1,631,100	\$ 1,620,569	\$ (10,531)
-	-	-	-
411,100	381,600	380,933	(667)
3,300	71,900	71,870	(30)
10,100	10,300	10,259	(41)
(3,100)	(8,700)	(8,727)	(27)
-	-	-	-
(5,500)	(5,500)	(5,500)	-
-	-	-	-
-	-	-	-
2,091,900	2,080,700	2,069,404	(11,296)
-	-	-	-
15,934	20,190	17,762	(2,428)
85,090	85,090	77,501	(7,589)
14,402	14,402	3,251	(11,151)
-	-	-	-
883,354	883,354	718,841	(164,513)
-	-	-	-
-	-	-	-
-	-	-	-
1,120,884	1,101,756	1,047,452	(54,304)
2,119,664	2,104,792	1,864,807	(239,985)
112,000	135,656	-	(135,656)
84,236	111,564	204,597	93,033
-	-	-	-
-	-	156,317	156,317
-	-	(76,942)	(76,942)
-	-	-	-
-	-	79,375	79,375
\$ 84,236	\$ 111,564	283,972	\$ 172,408
		554,078	
		(79,375)	
		\$ 758,675	

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

STATUTORY REPORTING

A. Budgeting Process

By statute, the Governor must submit the State budget to the General Assembly in February of every other year. Prior to June 30, the General Assembly enacts the budget through the passage of appropriation acts for the next two fiscal years and sets forth revenue estimates for the same period for the following funds: the General Fund, the Transportation Fund, the Mashantucket Pequot Fund, the Workers' Compensation Administration Fund, the Banking Fund, the Consumer Counsel and Public Utility Control Fund, the Insurance Fund, the Criminal Injuries Fund, the Soldiers, Sailors, and Marines Fund, and the Regional Market Operations Fund, and the Tourism Fund. Under the State Constitution, the Governor has the power to veto any part of the itemized appropriations bill and to accept the remainder of the bill. However, the General Assembly may separately reconsider and repass the disapproved items by a two-thirds majority vote of both the Senate and the House.

Budgetary control is maintained at the individual appropriation account level by agency as established in authorized appropriation bills and is reported in the Annual Report of the State Comptroller. Before an agency can utilize funds appropriated for a particular purpose, such funds must be allotted for the specific purpose by the Governor and encumbered by the Comptroller upon request by the agency. Such funds can then be expended by the Treasurer only upon a warrant, draft or order of the Comptroller drawn at the request of the responsible agency. The allotment process maintains expenditure control over special revenue, enterprise, and internal service funds that are not budgeted as part of the annual appropriation act.

The Governor has the power under Connecticut statute to modify budgetary allotment requests for the administration, operation and maintenance of a budgeted agency. However, the modification cannot exceed three percent of the fund or five percent of the appropriation amount. Modifications beyond those limits, but not in excess of 5 percent of the total funds require the approval of the Finance Advisory Committee. The Finance Advisory Committee is comprised of the Governor, the Lieutenant Governor, the Treasurer, the Comptroller, two senate members, not of the same political party, and three house members, not more than two of the same political party. Additional reductions of appropriations of more than 5 percent of the total appropriated fund can be made only with the approval of the General Assembly.

All funds, except fiduciary funds, use encumbrance accounting. Under this method of accounting, purchase orders, contracts, and other commitments for the expenditures of the fund are recorded in order to reserve that portion of the applicable appropriation. All encumbrances lapse at year-end and, generally, all appropriations lapse at year-end except for certain continuing appropriations (continuing appropriations are defined as carryforwards of spending authority from one fiscal budget into a subsequent budget). The continuing appropriations include: appropriations continued for a one-month period after year-end which are part of a program that was not renewed the succeeding year; appropriations continued the entire succeeding year, as in the case of highway and other capital construction projects; and appropriations continued for specified amounts for certain special programs. Carryforward appropriations are reported as reservations of the fund balance in the financial statements.

The budget is prepared on a "statutory" basis of accounting that utilizes the accounting standards that were applied in the budget act and related legislation. Commencing in Fiscal Year 2014, appropriations were made to legislatively budgeted funds to account for expense accruals. Beginning in Fiscal Year 2016, based on changes enacted in the biennial budget (Public Act 15-244) the GAAP expense accrual appropriations were consolidated into a single appropriation at the fund-level for the General Fund, Transportation Fund and all other budgeted special revenue funds. The actual expense accruals were posted using the same methodology described above for the governmental fund financial statements. Revenues were recognized when received except in the General Fund and Transportation Fund. In those two funds certain taxes and Indian gaming payments are recognized within a statutory accrual period as approved by the State Comptroller. The state's three major tax categories (the personal income tax, the sales and use tax, and the corporation tax), among other taxes, are subject to statutory accrual. A comparison of actual results of operations recorded on this basis and the adopted budget is presented in the Required Supplemental Information section of this report.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

B. Reconciliation of Budget/GAAP Reporting Differences

The *Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis – Non-GAAP) – General Fund and Transportation Fund*, presents comparisons of the legally adopted budget (which is more fully described in section A, above) with actual data on a budgetary basis. Accounting principles applied to develop data on a budgetary basis differ significantly from those principles used to present financial statements in conformity with generally accepted accounting principles (GAAP). The following describes the major differences between statutory financial data and GAAP financial data.

- Revenues are recorded when received in cash except for certain year-end accruals statutory basis) as opposed to revenues being recorded when they are susceptible to accrual (GAAP basis).
- Certain expenditures are not subject to accrual for budgeting purposes and are recorded when paid in cash (statutory basis) as opposed to expenditures being recorded when the related fund liability is incurred (GAAP basis).
- For statutory reporting purposes, continuing appropriations are reported with other financing sources and uses in the determination of the budgetary surplus or deficit to more fully demonstrate compliance with authorized spending for the year. For GAAP purposes, continuing appropriations are excluded from operations and reported as committed fund balance.

The following table presents a reconciliation of differences between the statutory change in fund balance and the GAAP change in fund balance at June 30, 2023. Amounts are expressed in thousands.

	General Fund	Transportation Fund
Net change in fund balances (statutory basis)	\$ 555,275	\$ 281,385
Volatility Deposit Budget Reserve Fund	1,321,793	–
Increase (Decrease) Statutory Surplus Reserve	–	–
Prior year transfers to SERS & TRS	(4,107,400)	–
Adjustments:		
Increases (decreases) in revenue accruals:		
Receivables and Other Assets	752,381	(7,659)
(Increases) decreases in expenditure accruals:		
Accounts Payable and Other Liabilities	367,764	17,625
Salaries and Fringe Benefits Payable	(96,316)	(13,404)
Increase (Decrease) in Continuing Appropriations	(143,213)	(79,374)
Fund Reclassification-Bus Operations	–	88
Net change in fund balances (GAAP basis)	<u>\$ (1,349,716)</u>	<u>\$ 198,661</u>

C. Budget Reserve Fund (“Rainy Day Fund”)

In accordance with Section 4-30a of the Connecticut State Statutes, the State maintains a Budget Reserve (“Rainy Day”) Fund. Per section 4-30a after the accounts for the General Fund have been closed for each fiscal year and the Comptroller has determined the amount of unappropriated surplus, and after any required transfers have been made, the surplus shall be transferred by the State Treasurer to the Budget Reserve Fund. Moneys shall be expended only when in any fiscal year the Comptroller has determined the amount of a deficit applicable with respect to the immediately preceding fiscal year, to the extent necessary.

Historically, resources from the Rainy Day Fund have only been expended during recessionary periods to cover overall budget shortfalls after other budgetary measures have been exhausted.

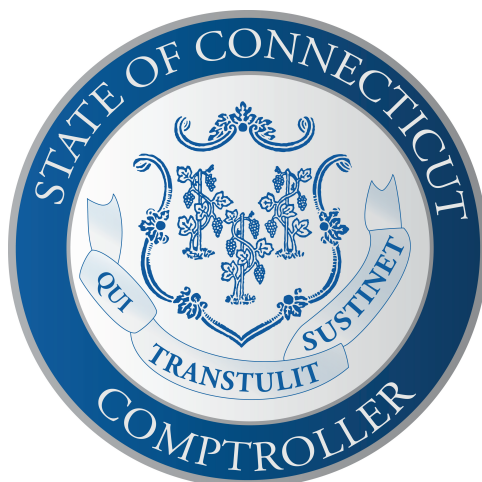
In fiscal year 2023, for the sixth consecutive year, significant progress was made toward building the balance of the Budget Reserve Fund. This was primarily due to the revenue volatility cap, first implemented in fiscal year 2018. This statutory provision requires revenues above a certain threshold to be transferred to the Budget Reserve Fund. For fiscal year 2023, the cap was just over \$3.6 billion for estimated and final income tax payments and revenue from the Pass-through Entity tax. At year-end, a volatility transfer of \$1.3 billion was made to the Budget Reserve Fund.

Prior to the close of FY 2023, the balance of the BRF was just over \$3.3 billion. Adding the \$1.3 billion volatility transfer brought the BRF total to \$4.6 billion, or 21 percent of net General Fund appropriations for FY 2023. As a result, the BRF exceeded the statutory 15 percent statutory cap. According to CGS Section 4-30a (c)(1)(A), no further transfers will be made to BRF. Instead, the State Treasurer transfers any remaining General Fund surplus, as he determines to be in the state's best interest, as follows:

1. first to reduce the State Employees Retirement Fund's (SERF) unfunded liability by up to 5%,
2. next to reduce the Teachers' Retirement Fund's (TRS) unfunded liability by up to 5%, and
3. third to make additional payments towards the SERF.

In September the State Treasurer elected to transfer \$1.05 billion to SERF, with the remaining balance of \$272.8 million going to TRS. Based on the State Treasurer's decision, the General Fund surplus of \$555.3 million has now been transferred to TRS to reduce unfunded pension liability.

Achieving and surpassing the 15 percent threshold represents an important benchmark for Connecticut. Due to fiscal discipline and hard work, our state is in a much stronger position to provide critical services to those in need and to weather the public health and fiscal crisis brought on by the COVID-19 pandemic. According to the plan's actuaries, through these actions Connecticut will save taxpayers \$11.5 billion over the coming decades.



REQUIRED SUPPLEMENTARY INFORMATION PENSION PLANS

Required supplementary information for pension plans provides information on the sources of changes in net pension liabilities, information about the components of net pension liabilities, employer contributions, and investment returns.

The Required Supplementary Information for Pension Plans includes the following schedules:

- Schedule of Changes in the Net Pension Liability and Related Ratios
- Schedule of Employer Contributions
- Schedule of Investment Returns

State of Connecticut

REQUIRED SUPPLEMENTAL INFORMATION

PENSION PLANS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

*Last Eight Fiscal Years**

(Expressed in Thousands)

SERS	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service Cost	\$ 434,436	\$ 396,602	\$ 388,671	\$ 391,941	\$ 429,321	\$ 480,350	\$ 322,114	\$ 310,472
Interest	2,563,570	2,474,161	2,416,577	2,290,633	2,212,890	2,255,533	2,105,947	2,052,651
Benefit Changes	-	-	-	-	-	(1,444,220)	-	-
Difference between expected and actual experience	1,697,023	778,249	208,138	1,224,344	482,904	-	772,762	-
Changes of assumptions	-	(48,241)	-	-	-	-	4,959,705	-
Benefit payments	(2,382,509)	(2,217,508)	(2,120,811)	(2,026,793)	(1,955,985)	(1,847,715)	(1,729,181)	(1,650,465)
Refunds of contributions		(9,955)	(9,377)	(6,350)	(7,659)	(7,972)	(7,098)	(7,124)
Net change in total pension liability	2,312,520	1,373,308	883,198	1,873,775	1,161,471	(564,024)	6,424,249	705,534
Total pension liability - beginning	36,971,136	36,971,136	36,087,938	34,214,163	33,052,692	33,616,716	27,192,467	26,486,933
Total pension liability - ending (a)	<u>\$40,656,964</u>	<u>\$38,344,444</u>	<u>\$36,971,136</u>	<u>\$36,087,938</u>	<u>\$34,214,163</u>	<u>\$33,052,692</u>	<u>\$33,616,716</u>	<u>\$27,192,467</u>
Plan net position								
Contributions - employer	\$ 2,849,181	\$ 2,563,189	\$ 1,616,312	\$ 1,578,323	\$ 1,443,053	\$ 1,542,298	\$ 1,501,805	\$ 1,371,651
Contributions - member	202,270	194,775	192,716	489,099	193,942	132,557	135,029	187,339
Net investment income	(1,513,318)	3,301,219	295,737	710,861	875,944	1,509,862	(100)	294,412
Benefit payments	(2,382,509)	(2,217,508)	(2,120,811)	(2,026,793)	(1,955,985)	(1,847,715)	(1,729,181)	(1,650,465)
Administrative expense	-	(568)	(782)	(693)	(391)	(674)	(651)	-
Refunds of contributions	-	(9,955)	(9,377)	(6,350)	(7,659)	(7,972)	(7,098)	(7,124)
Other	2,367,461	-	-	3,704	(3,139)	(371)	85,608	-
Net change in plan net position	1,523,085	3,831,152	(26,205)	748,151	545,765	1,327,985	(14,588)	195,813
Plan net position - beginning	17,080,640	13,249,488	13,275,693	12,527,542	11,981,777	10,653,792	10,668,380	10,472,567
Plan net position - ending (b)	<u>\$18,603,725</u>	<u>\$17,080,640</u>	<u>\$13,249,488</u>	<u>\$13,275,693</u>	<u>\$12,527,542</u>	<u>\$11,981,777</u>	<u>\$10,653,792</u>	<u>\$10,668,380</u>
Ratio of plan net position to total pension liability	45.76%	44.55%	35.84%	36.79%	36.62%	36.25%	31.69%	39.23%
Net pension liability - ending (a) -(b)	<u>\$22,053,239</u>	<u>\$21,263,804</u>	<u>\$23,721,648</u>	<u>\$22,812,245</u>	<u>\$21,686,621</u>	<u>\$21,070,915</u>	<u>\$22,962,924</u>	<u>\$16,524,087</u>
Covered payroll	\$ 3,787,016	\$ 3,847,146	\$ 3,672,443	\$ 3,686,365	\$ 3,428,068	\$ 3,850,978	\$ 3,720,751	\$ 3,618,361
Net pension liability as a percentage of covered payroll	582.34%	552.72%	645.94%	618.83%	632.62%	547.16%	617.16%	456.67%

State of Connecticut

REQUIRED SUPPLEMENTAL INFORMATION
PENSION PLANS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Last Eight Fiscal Years*

(Expressed in Thousands)

TRS	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service Cost	\$ 617,468	\$ 599,484	\$ 616,370	\$ 463,997	\$ 465,207	\$ 450,563	\$ 419,616	\$ 404,449
Interest	2,548,157	2,486,930	2,379,886	2,406,206	2,371,168	2,308,693	2,228,958	2,162,174
Benefit Changes	89,017	-	-	(224,281)	28,036	-	-	-
Difference between expected and actual experience	789,366	-	(306,400)	-	(396,067)	-	(375,805)	-
Changes of assumptions	-	-	1,022,137	3,875,996	-	-	2,213,190	-
Benefit payments	(2,227,079)	(2,171,063)	(2,150,168)	(2,066,641)	(1,994,092)	(1,962,533)	(1,738,131)	(1,773,408)
Refunds of contributions	-	-	-	-	-	-	-	(50,329)
Net change in total pension liability	1,816,929	915,351	1,561,825	4,455,277	474,252	796,723	2,747,828	742,886
Total pension liability - beginning	38,043,351	37,128,000	35,566,175	31,110,898	30,636,646	29,839,923	27,092,095	26,349,209
Total pension liability - ending (a)	\$39,860,280	\$38,043,351	\$37,128,000	\$35,566,175	\$31,110,898	\$30,636,646	\$29,839,923	\$27,092,095
Plan net position								
Contributions - employer	\$ 1,443,656	\$ 1,249,835	\$ 1,209,573	\$ 1,292,672	\$ 1,272,277	\$ 1,012,162	\$ 975,578	\$ 984,110
Contributions - member	392,913	323,306	318,217	309,333	312,150	288,251	293,493	228,100
Net investment income	(2,024,736)	4,528,666	410,311	1,012,089	1,224,931	2,199,895	(18,473)	452,942
Benefit payments	(2,227,079)	(2,171,063)	(2,150,168)	(2,066,641)	(1,994,092)	(1,962,533)	(1,738,131)	(1,773,408)
Refunds of contributions	-	-	-	-	-	-	-	(50,329)
Other	847,879	904,434	522	(837)	(2,753)	1,679	(37,648)	57,749
Net change in plan net position	(1,567,367)	4,835,178	(211,545)	546,616	812,513	1,539,454	(525,181)	(100,836)
Plan net position - beginning	23,117,088	18,281,910	18,493,455	17,946,839	17,134,326	15,594,872	16,120,053	16,220,889
Plan net position - ending (b)	\$21,549,721	\$23,117,088	\$18,281,910	\$18,493,455	\$17,946,839	\$17,134,326	\$15,594,872	\$16,120,053
Ratio of plan net position to total pension liability	54.06 %	60.77 %	49.24 %	52.00 %	57.69 %	55.93 %	52.26 %	59.50 %
Net pension liability - ending (a) -(b)	\$18,310,559	\$14,926,263	\$18,846,090	\$17,072,720	\$13,164,059	\$13,502,320	\$14,245,051	\$10,972,042
Covered payroll	\$ 4,571,425	\$ 4,500,666	\$ 4,352,967	\$ 4,389,654	\$ 4,321,593	\$ 4,279,755	\$ 4,125,066	\$ 4,078,367
Net pension liability as a percentage of covered payroll	400.54 %	331.65 %	432.95 %	388.93 %	304.61 %	315.49 %	345.33 %	269.03 %

State of Connecticut

**REQUIRED SUPPLEMENTAL INFORMATION
PENSION PLANS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

Last Eight Fiscal Years*

(Expressed in Thousands)

JRS	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service Cost	N/A**	\$ 9,289	\$ 9,813	\$ 10,834	\$ 11,352	\$ 10,159	\$ 8,508	\$ 8,142
Interest	N/A**	32,743	31,815	29,559	29,954	29,062	28,251	27,240
Difference between expected and actual experience	N/A**	(9,271)	2,474	22,095	(18,528)	—	(9,380)	—
Changes of assumptions	N/A**	(1,020)	—	—	—	—	64,604	—
Benefit payments	N/A**	(31,116)	(30,200)	(29,386)	(27,616)	(24,899)	(22,994)	(22,541)
Refunds of contributions	N/A**	(6)	—	—	—	—	—	—
Net change in total pension liability	N/A**	619	13,902	33,102	(4,838)	14,322	68,989	12,841
Total pension liability - beginning		490,091	490,091	476,189	443,087	433,603	364,614	351,773
Total pension liability - ending (a)	N/A**	\$ 490,710	\$ 490,091	\$ 476,189	\$ 443,087	\$ 447,925	\$ 433,603	\$ 364,614
Plan net position								
Contributions - employer	N/A**	\$ 31,893	\$ 27,011	\$ 27,427	\$ 25,458	\$ 19,164	\$ 18,259	\$ 17,731
Contributions - member	N/A**	1,570	1,575	1,694	1,663	1,689	1,831	1,791
Net investment income	N/A**	59,881	5,461	13,383	13,178	24,452	1,440	4,781
Benefit payments	N/A**	(31,116)	(30,200)	(29,386)	(27,616)	(24,899)	(22,994)	(22,541)
Refunds of contributions	N/A**	(6)	—	—	—	—	—	—
Other	N/A**	—	—	—	—	(39)	1,680	—
Net change in plan net position	N/A**	62,222	3,847	13,118	12,683	20,367	216	1,762
Plan net position - beginning		239,773	239,773	235,926	222,808	189,758	189,542	187,780
Plan net position - ending (b)	N/A**	\$ 301,995	\$ 239,773	\$ 235,926	\$ 222,808	\$ 210,125	\$ 189,758	\$ 189,542
Ratio of plan net position to total pension liability	— %	61.54 %	48.92 %	49.54 %	50.29 %	46.91 %	43.76 %	51.98 %
Net pension liability - ending (a) -(b)	N/A**	\$ 188,715	\$ 250,318	\$ 240,263	\$ 220,279	\$ 237,800	\$ 243,845	\$ 175,072
Covered payroll	\$ 35,872	\$ 31,438	\$ 31,495	\$ 34,643	\$ 34,970	\$ 36,467	\$ 34,897	\$ 34,972
Net pension liability as a percentage of covered payroll	N/A**	600.28 %	794.79 %	693.54 %	629.91 %	652.10 %	698.76 %	500.61 %

* Governmental Accounting Standards Board Statement No. 67, Accounting and Financial Reporting for Pensions, requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is complied, the State will present information for the years for which the information is available. Information presented in the schedule has been determined as of the measurement date (one year before the most recent fiscal year end).

** Information not available at the time of this report.

State of Connecticut

**REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLANS
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Last Ten Fiscal Years

(Expressed in Thousands)

SERS	2022	2021	2020	2019
Actuarially determined employer contribution	\$ 1,993,151	\$ 1,806,708	\$ 1,616,302	\$ 1,574,537
Actual employer contributions	2,849,181	1,786,903	1,616,312	1,578,323
Annual contributions deficiency excess	<u>\$ (856,030)</u>	<u>\$ 19,805</u>	<u>\$ (10)</u>	<u>\$ (3,786)</u>
Covered Payroll	\$ 3,787,016	\$ 3,847,146	\$ 3,672,443	\$ 3,686,365
Actual contributions as a percentage of covered-employee payroll	75.24 %	46.45 %	44.01 %	42.82 %

TRS	2022	2021	2020	2019
Actuarially determined employer contribution	\$ 1,443,656	\$ 1,249,835	\$ 1,208,819	\$ 1,292,314
Actual employer contributions	1,443,656	1,249,835	1,208,819	1,292,314
Annual contributions deficiency excess	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered Payroll	\$ 4,571,425	\$ 4,500,666	\$ 4,352,967	\$ 4,389,654
Actual contributions as a percentage of covered-employee payroll	31.58 %	27.77 %	27.77 %	29.44 %

JRS	2022	2021	2020	2019
Actuarially determined employer contribution	\$ 33,170	\$ 31,893	\$ 27,011	\$ 27,427
Actual employer contributions	33,170	31,893	27,011	27,427
Annual contributions deficiency excess	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Covered Payroll	\$ 35,872	\$ 31,438	\$ 31,495	\$ 34,643
Actual contributions as a percentage of covered-employee payroll	92.47 %	101.45 %	85.76 %	79.17 %

Valuation Date:

Actuarially determined contribution amounts are calculated as of June 30, 2022.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay, closed
Remaining Amortization Period	SERS 26.8 years TRS 27.8 years JRS 12 years
Asset Valuation Method	SERS & JRS 5 year smoothed market TRS 4 year smoothed market value
Investment Rate of Return	6.90%
Salary Increases	3.00%-19.50% percent, including inflation
Cost-of-Living Adjustments	2.0%-7.5%
Inflation	2.50%
Social Security Wage Base	SERS 3.5%

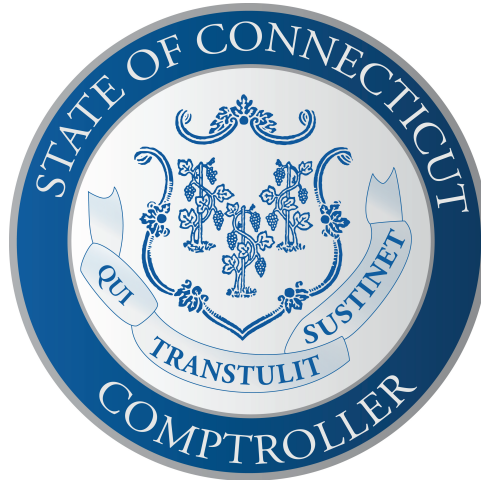
State of Connecticut

2018	2017	2016	2015	2014	2013
\$ 1,443,110	\$ 1,569,142	\$ 1,514,467	\$ 1,379,189	\$ 1,268,935	\$ 1,059,652
1,443,053	1,542,298	1,501,805	1,371,651	1,268,890	1,058,113
<u>\$ 57</u>	<u>\$ 26,844</u>	<u>\$ 12,662</u>	<u>\$ 7,538</u>	<u>\$ 45</u>	<u>\$ 1,539</u>
\$ 3,428,068	\$ 3,850,978	\$ 3,720,751	\$ 3,618,361	\$ 3,487,577	\$ 3,480,483
42.10 %	40.05 %	40.36 %	37.91 %	36.38 %	30.40 %
\$ 1,272,277	\$ 1,012,162	\$ 975,578	\$ 984,110	\$ 948,540	\$ 787,536
1,272,277	1,012,162	975,578	984,110	948,540	787,536
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,321,593	\$ 4,279,755	\$ 4,125,066	\$ 4,078,367	\$ 3,930,957	\$ 4,101,750
29.44 %	23.65 %	23.65 %	24.13 %	24.13 %	19.20 %
\$ 25,458	\$ 19,164	\$ 18,259	\$ 17,731	\$ 16,298	\$ 16,006
25,458	19,164	18,259	17,731	16,298	16,006
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 34,970	\$ 36,467	\$ 34,897	\$ 34,972	\$ 33,386	\$ 31,748
72.80 %	52.55 %	52.32 %	50.70 %	48.82 %	50.42 %

REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLANS
SCHEDULE OF INVESTMENT RETURNS

Annual money-weighted rates of return net of investment expense	2023	2022	2021	2020	2019	2018	2017	2016	2015
State Employees' Retirement Fund	9.02 %	(7.63)%	24.36 %	1.86 %	5.88 %	7.30 %	14.32 %	0.23 %	2.83 %
Teachers' Retirement Fund	8.35 %	(7.63)%	24.28 %	1.85 %	5.85 %	7.04 %	14.37 %	0.17 %	2.82 %
State Judges' Retirement Fund	8.07 %	(7.73)%	24.37 %	2.10 %	6.12 %	6.24 %	13.04 %	1.11 %	2.57 %

* Governmental Accounting Standards Board Statement No. 67, Accounting and Financial Reporting for Pensions, requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is compiled, the State will present information for the years for which the information is available.



REQUIRED SUPPLEMENTARY INFORMATION OTHER POSTEMPLOYMENT BENEFITS

Required supplementary information for other postemployment benefits provides information on funding progress and employer contributions.

The following schedules are included in the Required Supplementary Information for Other Postemployment Benefits:

- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Employer Contributions
- Schedule of Investment Returns

State of Connecticut

**REQUIRED SUPPLEMENTAL INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLANS
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**

Last Four Fiscal Year

(Expressed in Thousands)

SEOPEBP	2022	2021	2020	2019
Total OPEB Liability				
Service Cost	\$ 906,279	\$ 1,214,728	\$ 969,674	\$ 848,198
Interest	515,502	618,230	806,906	737,298
Differences between expected and actual experience	(309,786)	389,271	(179,538)	(645,590)
Changes of assumptions	(4,462,669)	(4,936,120)	2,225,764	3,417,609
Benefit payments	(637,979)	(637,220)	(623,104)	(593,403)
Net change in total OPEB liability	(3,988,653)	(3,351,111)	3,199,702	3,764,112
Total OPEB liability - beginning	21,726,989	25,078,100	21,878,399	18,114,287
Total OPEB liability - ending (a)	\$ 17,738,336	\$ 21,726,989	\$ 25,078,101	\$ 21,878,399
Plan fiduciary net position				
Contributions - employer	\$ 847,928	\$ 868,069	\$ 867,222	\$ 752,941
Contributions - member	145,474	147,037	159,377	116,539
Net investment income	(196,531)	389,771	33,373	68,847
Benefit payments	(637,979)	(637,220)	(623,104)	(593,403)
Other	(118,300)	(105,307)	(95,682)	1,194
Net change in plan fiduciary net position	40,592	662,350	341,186	346,118
Plan fiduciary net position - beginning	2,199,545	1,537,193	1,196,008	849,889
Plan fiduciary net position - ending (b)	\$ 2,240,137	\$ 2,199,543	\$ 1,537,194	\$ 1,196,007
Plan fiduciary net position as a percentage of the total OPEB liability	12.63%	10.12%	6.13%	5.47%
Net OPEB liability - ending (a) -(b)	\$ 15,498,199	\$ 19,527,446	\$ 23,540,907	\$ 20,682,392
Covered payroll	\$ 3,758,688	\$ 3,649,211	\$ 3,619,133	\$ 3,875,035
Net OPEB liability as a percentage of covered payroll	412.33%	535.11%	650.46%	533.73%

**REQUIRED SUPPLEMENTAL INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLANS
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**

Last Four Fiscal Year

(Expressed in Thousands)

RTHP	2022	2021	2020	2019
Total OPEB Liability				
Service Cost	\$ 72,027	\$ 121,535	\$ 93,324	\$ 87,313
Interest	38,342	64,951	97,264	105,702
Benefit Changes	299,536	-	-	(339,076)
Difference between expected and actual experience	(60,031)	(1,218,425)	(586,004)	66,502
Changes of assumptions	(236,042)	12,750	626,595	182,438
Benefit payments	(74,795)	(131,543)	(67,383)	(55,154)
Net change in total OPEB liability	39,037	(1,150,732)	163,796	47,725
Total OPEB liability - beginning	1,732,104	2,882,836	2,719,040	2,671,315
Total OPEB liability - ending (a)	\$ 1,771,141	\$ 1,732,104	\$ 2,882,836	\$ 2,719,040
Plan fiduciary net position	-	-	-	-
Contributions - employer	\$ 20,419	\$ 29,411	\$ 29,173	\$ 35,320
Contributions - member	50,630	54,058	53,221	51,944
Net investment income	49,587	82,256	849	1,090
Benefit payments	(74,795)	(131,543)	(67,383)	(55,154)
Administrative expense	(283)	(117)	(372)	(383)
Other	16,083	(91)	-	(16,100)
Net change in plan fiduciary net position	61,641	33,974	15,488	16,717
Plan fiduciary net position - beginning	105,915	71,941	56,453	39,736
Plan fiduciary net position - ending (b)	\$ 167,556	\$ 105,915	\$ 71,941	\$ 56,453
Plan fiduciary net position as a percentage of the total OPEB liability	9.46%	6.11%	2.50%	2.08%
Net OPEB liability - ending (a) -(b)	\$ 1,603,585	\$ 1,626,189	\$ 2,810,895	\$ 2,662,587
Covered payroll	\$ 4,695,730	\$ 4,438,394	\$ 4,438,394	\$ 4,389,554
Net OPEB liability as a percentage of covered payroll	34.15%	36.64%	63.33%	60.66%

* Governmental Accounting Standards Board Statement No. 74, Accounting and Financial Reporting for Other Postemployment Benefits, requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is complied, the State will present information for the years for which the information is available. Information presented in the schedule has been determined as of the measurement date (one year before the most recent fiscal year end).

State of Connecticut

**REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLANS
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

June 30, 2023

(Expressed in Thousands)

SEOEBP	2022	2021	2020	2019
Actuarially determined employer contribution	\$ 1,055,474	\$ 1,338,541	\$ 1,287,059	\$ 1,203,406
Actual employer contributions	847,928	868,069	867,222	752,941
Annual contributions deficiency excess	\$ 207,546	\$ 470,472	\$ 419,837	\$ 450,465
Covered Payroll	<u>\$ 3,649,211</u>	<u>\$ 3,745,802</u>	<u>\$ 3,619,133</u>	<u>\$ 3,619,133</u>
Actual contributions as a percentage of covered payroll	23.24%	23.17%	23.96%	20.80%

RTHP	2022	2021	2020	2019
Actuarially determined employer contribution	\$ 123,908	\$ 120,299	\$ 173,273	\$ 167,819
Actual employer contributions	20,419	29,411	29,173	35,320
Annual contributions deficiency excess	\$ 103,489	\$ 90,888	\$ 144,100	\$ 132,499
Covered Payroll	<u>\$ 4,695,730</u>	<u>\$ 4,438,394</u>	<u>\$ 4,438,394</u>	<u>\$ 4,389,654</u>
Actual contributions as a percentage of covered payroll	0.43%	0.66%	0.66%	0.80%

Note:

Valuation Date:

Actuarially determined contribution amounts are calculated as of June 30, 2022

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	SEOEBP- Entry Age Normal RTHP-Entry Age
Amortization Method	SEOEBP- Level percent of growing payroll, closed, 30 years RTHP-Level Percent of Payroll over an open period
Remaining Amortization Period	SEOEBP- 16 years RTHP-30 years
Asset Valuation Method	Market Value
Investment Rate of Return	SEOEBP-6.9% RTHP-3.0%
Salary Increases	SEOEBP-3.5% RTHP-3.00%-6.5%
Inflation	RTHP-2.5%
Claims Trend Assumption	3.0%-6.00%

State of Connecticut

2018	2017	2016	2015	2014	2013
\$ 1,157,121	\$ 1,043,143	\$ 1,443,716	\$ 1,513,336	\$ 1,525,371	\$ 1,271,279
801,893	667,401	608,593	546,284	514,696	542,615
<u>\$ 355,228</u>	<u>\$ 375,742</u>	<u>\$ 835,123</u>	<u>\$ 967,052</u>	<u>\$ 1,010,675</u>	<u>\$ 728,664</u>
\$ 3,875,035	\$ 3,743,995	\$ 3,895,100	\$ 3,539,800	\$ 3,539,728	\$ 3,539,728
20.69%	17.83%	15.62%	15.43%	14.54%	15.33%
\$ 172,223	\$ 166,802	\$ 130,331	\$ 125,620	\$ 187,227	\$ 180,460
35,299	19,922	19,960	25,145	25,955	27,040
<u>\$ 136,924</u>	<u>\$ 146,880</u>	<u>\$ 110,371</u>	<u>\$ 100,475</u>	<u>\$ 161,272</u>	<u>\$ 153,420</u>
\$ 4,075,939	\$ 4,279,755	\$ 3,949,900	\$ 3,831,600	\$ 3,831,600	\$ 3,652,500
0.87%	0.47%	0.51%	0.66%	0.68%	0.74%

REQUIRED SUPPLEMENTARY INFORMATION
OPEB PLAN
SCHEDULE OF INVESTMENT RETURNS

Last Nine Fiscal Years*

Annual money-weighted rates of return net of investment expense	2023	2022	2021	2020	2019	2018	2017	2016	2015
OPEB Fund	7.70 %	(7.44)%	24.61 %	2.13 %	6.62 %	5.85 %	11.83 %	2.44 %	3.44 %

* Governmental Accounting Standards Board Statement No. 74, Accounting and Financial Reporting for Other Postemployment Benefits requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is complied, the State will present information for the years for which the information is available. Information presented in the schedule has been determined as of this measurement date (one year before the most recent fiscal year end).



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

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

CRAIG A. MINER

INDEPENDENT AUDITORS' 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*

Governor Ned Lamont
Members of the General Assembly
State Comptroller Sean Scanlon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 Connecticut as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated March 27, 2024.

Our report includes a reference to other auditors who audited the financial statements of certain funds and discretely presented component units of the state, as described in our report on the State of Connecticut's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the University of Connecticut, the University of Connecticut Health Center, the Connecticut State University System, the Connecticut Community Colleges, and the University of Connecticut Foundation were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Connecticut's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Connecticut's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying State Auditors' Findings and Recommendations, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying State Auditors' Findings and Recommendations as Finding Number 2023-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying State Auditors' Findings and Recommendations as Finding Number 2023-02 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Connecticut's financial statements as presented in the *Annual Comprehensive Financial Report* are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

State's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Connecticut's internal control and compliance. This report

is intended solely for the information and use of the Governor, the State Comptroller, and the Appropriations Committee of the General Assembly and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in blue ink, appearing to read "John C. Geragosian". The signature is fluid and cursive, with a long horizontal stroke at the end.

John C. Geragosian
State Auditor

A handwritten signature in blue ink, appearing to read "Craig A. Miner". The signature is cursive and somewhat stylized.

Craig A. Miner
State Auditor

March 27, 2024
State Capitol
Hartford, Connecticut



Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

CRAIG A. MINER

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditors' Report

Governor Ned Lamont
Members of the General Assembly

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Connecticut's compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the State of Connecticut's major federal programs for the fiscal year ended June 30, 2023. The State of Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State of Connecticut's basic financial statements include the operations of the Capital Region Development Authority, the Connecticut Airport Authority, the Connecticut Housing Finance Authority, the Clean Water Fund, the Drinking Water Fund, and the State Education Resource Center which expended federal awards which are not included in the Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2023. Our audit, described below, did not include the operations of the Capital Region Development Authority, the Connecticut Airport Authority, the Connecticut Housing Finance Authority, the Clean Water Fund, the Drinking Water Fund, and the State Education Resource Center because other auditors were engaged to audit those entities in accordance with the Uniform Guidance.

Qualified Opinion on the Highway Safety Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Connecticut complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Highway Safety Cluster for the fiscal year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Connecticut complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the fiscal year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinion on the Highway Safety Cluster

As described in the accompanying schedule of findings and questioned costs, the State of Connecticut did not comply with requirements regarding the Highway Safety Cluster as described in finding numbers 2023-100 for Allowable Costs/Cost Principles and 2023-101 for Reporting.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

reasonable user of the report on compliance about the State of Connecticut's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-010, 2023-011, 2023-013, 2023-017, 2023-018, 2023-019, 2023-024, 2023-027, 2023-250, 2023-300, 2023-653, 2023-726, 2023-775, and 2023-776. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that

there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-100 and 2023-101 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-010, 2023-011, 2023-012, 2023-013, 2023-014, 2023-015, 2023-016, 2023-017, 2023-018, 2023-019, 2023-020, 2023-021, 2023-022, 2023-023, 2023-024, 2023-025, 2023-026, 2023-027, 2023-028, 2023-200, 2023-201, 2023-250, 2023-300, 2023-301, 2023-302, 2023-350, 2023-400, 2023-425, 2023-650, 2023-651, 2023-652, 2023-653, 2023-654, 2023-655, 2023-656, 2023-725, 2023-726, 2023-727, 2023-728, 2023-729, 2023-730, 2023-775, 2023-776, 2023-777, 2023-778, 2023-779, 2023-800, and 2023-801 to be significant deficiencies.

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Connecticut as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State of Connecticut's basic financial statements. We issued our report thereon dated March 27, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the financial statements as a whole.

This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Connecticut's internal control and compliance. Accordingly, this report is intended solely for the information and use of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly, the Legislative Committee on Program Review and Investigations, and 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, this report is a matter of public record and its distribution is not limited.



John C. Geragosian
State Auditor

March 27, 2024
State Capitol
Hartford, Connecticut



Craig A. Miner
State Auditor



Schedule of Expenditures of Federal Awards

STATE OF CONNECTICUT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2023

Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF AGRICULTURE							
	10.001	AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH				\$ -	\$ 871,124
	10.001 Total					-	871,124
	10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE				3,376	607,782
	10.025	COVID-19 PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	COVID-19			-	56,693
	10.025 Total					3,376	664,475
	10.072	WETLANDS RESERVE PROGRAM		UNIVERSITY OF RHODE ISLAND	0009849/12282022	-	12,454
	10.072 Total					-	12,454
	10.162	INSPECTION GRADING AND STANDARDIZATION				-	598
	10.162 Total					-	598
	10.163	MARKET PROTECTION AND PROMOTION				22,663	22,663
	10.163 Total					22,663	22,663
	10.170	SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL				90,174	384,280
	10.170 Total					90,174	384,280
	10.175	FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM				-	131,707
	10.175 Total					-	131,707
	10.182	PANDEMIC RELIEF ACTIVITIES: LOCAL FOOD PURCHASE AGREEMENTS WITH STATES, TRIBES, AND LOCAL GOVERNMENTS				1,660,436	1,664,617
	10.182 Total					1,660,436	1,664,617
	10.200	GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS				-	6,522
	10.200 Total					-	6,522
	10.202	COOPERATIVE FORESTRY RESEARCH				-	473,393
	10.202 Total					-	473,393
	10.203	PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT				-	2,575,948
	10.203 Total					-	2,575,948
	10.207	ANIMAL HEALTH AND DISEASE RESEARCH				-	12,304
	10.207 Total					-	12,304
	10.210	HIGHER EDUCATION NATIONAL NEEDS GRADUATE FELLOWSHIP GRANTS				-	19,473
	10.210 Total					-	19,473
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		MONTANA STATE UNIVERSITY	G334-22-W7903	-	9,200
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	GNE19-213-33243	-	1,936
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LNE20-412R34268	-	31,514
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LNE21-425R-35383	-	53,181
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LNE21-430R-35383	-	22,525
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LNE21-432R-35383	-	66,049
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LNE23-477R-AWD00001024	-	1,182
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LNE23-482R-AWD00001024	-	1,269
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	ONE22-412-AWD00000495	10,478	18,848
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	ONE22-415-AWD00000495	-	6,545
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	SNE20-001-CT-34268	-	74,035
	10.215 Total					10,478	286,284
	10.219	BIOTECHNOLOGY RISK ASSESSMENT RESEARCH				-	132,708
	10.219 Total					-	132,708
	10.229	COVID-19 EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT	COVID-19	EXTENSION FOUNDATION	EXC1-2021-2068	-	8,802
	10.229 Total					-	8,802
	10.250	AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS				-	75,418
	10.250 Total					-	75,418
	10.253	CONSUMER DATA AND NUTRITION RESEARCH				-	43,027
	10.253 Total					-	43,027
	10.255	RESEARCH INNOVATION AND DEVELOPMENT GRANTS IN ECONOMIC (RIDGE)		TUFTS UNIVERSITY	104620-00001	-	644
	10.255 Total					-	644
	10.304	FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)				-	18,919
	10.304	FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)		MICHIGAN STATE UNIVERSITY	RC12910R	-	16,198
	10.304	FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)		UNIVERSITY OF MAINE	UMS1421	-	7,661
	10.304 Total					-	42,778
	10.309	SPECIALTY CROP RESEARCH INITIATIVE				1,102	213,245
	10.309	SPECIALTY CROP RESEARCH INITIATIVE		UNIVERSITY OF GEORGIA	SUB00002966	-	98,616
	10.309	SPECIALTY CROP RESEARCH INITIATIVE		VIRGINIA POLYTECHNIC	423537-19756	-	16,754
	10.309 Total					1,102	328,615
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)				1,636,617	7,387,779
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		BOSTON UNIVERSITY	450000381	-	35,548
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		INDIANA UNIVERSITY	9544-UC	-	36,673
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		LSU	PO-0000128215	-	5,198
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		NORTHERN ARIZONA UNIVERSITY	1004406-01	-	56,746
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		OHIO STATE UNIVERSITY	GR114177 / SPC-1000003825	-	1,134

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2023

Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		PENN STATE	6103-CAES-USDA-9568	-	54,729
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		PENN STATE	S002666-USDA	-	43,185
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		TEXAS A&M ENGINEERING EXPERIMENT STATION	PREAWARD	-	6,329
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		UNIVERSITY OF NEVADA, RENO	UNR-20-46	-	62,269
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		UNIVERSITY OF RHODE ISLAND	#0008735/04022021	-	9,079
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		UNIVERSITY OF WISCONSIN, MADISON	Subaward # 0000000430	-	53,329
	10.310 Total					1,636,617	7,751,998
	10.311	BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM				45,032	308,634
	10.311 Total					45,032	308,634
	10.318	WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS				-	50,138
	10.318 Total					-	50,138
	10.328	FOOD SAFETY OUTREACH PROGRAM		UNIVERSITY OF VERMONT	AWD00001055SUB00000379	-	683
	10.328 Total					-	683
	10.329	CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM				-	319,539
	10.329	CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM		CORNELL UNIVERSITY	86935-11354	-	17,306
	10.329 Total					-	336,845
	10.332	AGRICULTURAL GENOME TO PHENOME INITIATIVE		IOWA STATE UNIVERSITY	022840K	-	7,574
	10.332 Total					-	7,574
	10.460	RISK MANAGEMENT EDUCATION PARTNERSHIPS				-	28,506
	10.460 Total					-	28,506
	10.479	FOOD SAFETY COOPERATIVE AGREEMENTS				-	(2,994)
	10.479 Total					-	(2,994)
	10.500	COOPERATIVE EXTENSION SERVICE				-	90,357
	10.500	COOPERATIVE EXTENSION SERVICE		UNIVERSITY OF MISSOURI	Subaward# C00067296-1	-	11,830
	10.500 Total					-	102,187
	10.511	SMITH-LEVER FUNDING				-	2,245,146
	10.511 Total					-	2,245,146
	10.514	EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM				-	658,500
	10.514 Total					-	658,500
	10.515	RENEWABLE RESOURCES EXTENSION ACT				-	27,196
	10.515 Total					-	27,196
	10.516	RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM				-	45,143
	10.516 Total					-	45,143
	10.519	EQUIPMENT GRANTS PROGRAM (EGP)				-	108,759
	10.519 Total					-	108,759
	10.525	FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM				-	179,455
	10.525 Total					-	179,455
	10.527	NEW BEGINNING FOR TRIBAL STUDENTS				-	40,580
	10.527 Total					-	40,580
	10.542	COVID-19 PANDEMIC EBT FOOD BENEFITS	COVID-19			-	146,499,556
	10.542 Total					-	146,499,556
	10.551	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (NOTE 4)				-	805,510,059
	10.551	COVID-19 SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (NOTE 4)	COVID-19			-	298,218,451
	10.551 Total					-	1,103,728,510
	10.553	SCHOOL BREAKFAST PROGRAM				52,164,948	53,667,312
	10.553 Total					52,164,948	53,667,312
	10.555	NATIONAL SCHOOL LUNCH PROGRAM (NOTE 4)				186,089,819	217,894,715
	10.555 Total					186,089,819	217,894,715
	10.556	SPECIAL MILK PROGRAM FOR CHILDREN				71,059	71,059
	10.556 Total					71,059	71,059
	10.557	WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN				10,820,575	80,061,898
	10.557 Total					10,820,575	80,061,898
	10.558	CHILD AND ADULT CARE FOOD PROGRAM				20,947,799	21,257,295
	10.558 Total					20,947,799	21,257,295
	10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN				-	75,827
	10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (NOTE 4)				5,195,527	6,087,070
	10.559 Total					5,195,527	6,162,897
	10.560	STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION				-	3,608,797
	10.560 Total					-	3,608,797
	10.561	STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM				2,156,174	90,884,799
	10.561	COVID-19 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	COVID-19			-	118,220

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	10.561 Total					2,156,174	91,003,019
	10.565	COMMODITY SUPPLEMENTAL FOOD PROGRAM				234,213	236,962
	10.565 Total					234,213	236,962
	10.568	EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)				961,048	961,048
	10.568	COVID-19 EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	COVID-19				
	10.568 Total					555,229	565,172
	10.572	WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)				-	193,622
	10.572 Total					-	193,622
	10.575	FARM TO SCHOOL GRANT PROGRAM				-	75,125
	10.575 Total					-	75,125
	10.576	SENIOR FARMERS MARKET NUTRITION PROGRAM				-	40,908
	10.576 Total					-	40,908
	10.579	CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY				224,094	242,698
	10.579 Total					224,094	242,698
	10.582	FRESH FRUIT AND VEGETABLE PROGRAM				-	3,480,568
	10.582 Total					-	3,480,568
	10.604	TECHNICAL ASSISTANCE FOR SPECIALTY CROPS PROGRAM		CALIFORNIA PRUNE BOARD	PN 21-02	-	136,668
	10.604 Total					-	136,668
	10.645	COVID-19 FARM TO SCHOOL STATE FORMULA GRANT	COVID-19			-	55,987
	10.645 Total					-	55,987
	10.649	COVID-19 PANDEMIC EBT ADMINISTRATIVE COSTS	COVID-19			773,396	2,940,725
	10.649 Total					773,396	2,940,725
	10.652	FORESTRY RESEARCH		RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	550-1169123-91590	-	10,881
	10.652 Total					-	10,881
	10.664	COOPERATIVE FORESTRY ASSISTANCE				120,434	609,576
	10.664 Total					120,434	609,576
	10.676	FOREST LEGACY PROGRAM				-	1,834
	10.676 Total					-	1,834
	10.678	FOREST STEWARDSHIP PROGRAM				-	9,172
	10.678 Total					-	9,172
	10.680	FOREST HEALTH PROTECTION				-	54,541
	10.680	FOREST HEALTH PROTECTION		UNIVERSITY OF NEBRASKA	25-6235-0325-003	-	3,723
	10.680 Total					-	58,264
	10.698	STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE				-	63,497
	10.698 Total					-	63,497
	10.700	NATIONAL AGRICULTURAL LIBRARY				-	66,331
	10.700 Total					-	66,331
	10.864	GRANT PROGRAM TO ESTABLISH A FUND FOR FINANCING WATER AND WASTEWATER PROJECTS				-	104,405
	10.864 Total					-	104,405
	10.903	SOIL SURVEY				-	167,375
	10.903 Total					-	167,375
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM				-	227,072
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	550-1171682-92863	-	10,563
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		UNIVERSITY OF ILLINOIS, URBANA-CHAMPAIGN	103926-18610	-	226,828
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		UNIVERSITY OF RHODE ISLAND	#0008145/07132020	-	10,219
	10.912 Total					-	474,682
	10.913	FARM AND RANCH LANDS PROTECTION PROGRAM				-	938,815
	10.913 Total					-	938,815
	10.932	REGIONAL CONSERVATION PARTNERSHIP PROGRAM				18,522	18,522
	10.932 Total					18,522	18,522
	10.960	TECHNICAL AGRICULTURAL ASSISTANCE				-	8,361
	10.960 Total					-	8,361
	10.RD	MONITORING AND MODELING TRANSITIONS IN URBAN TREE COMMUNITIES OVER TIME	19JV-11242308-074			-	12,686
	10.RD	UNDERSTANDING URBAN FOREST PREFERENCES AND MANAGEMENT	21-JV-11242308-076			-	8,024
	10.RD	OPTIONS UNDER A CHANGING CLIMATE		NATURE CONSERVANCY	PREAWARD	-	7,207
	10.RD	TREES IN PERIL				-	27,917
	10.RD Total					-	27,917
DEPARTMENT OF AGRICULTURE Total						\$ 283,802,715	\$ 1,755,090,357
DEPARTMENT OF COMMERCE							
	11.008	NOAA MISSION-RELATED EDUCATION AWARDS		MANOMET	PREAWARD	\$ -	34,139
	11.008	NOAA MISSION-RELATED EDUCATION AWARDS		PROJECT OCEANOLOGY	AG190951	-	1,485
	11.008	NOAA MISSION-RELATED EDUCATION AWARDS		PROJECT OCEANOLOGY	AG210701	-	2,541
	11.008	NOAA MISSION-RELATED EDUCATION AWARDS				-	8,854
	11.008 Total					-	47,019

STATE OF CONNECTICUT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2023

Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	05-A008-001	-	(5,600)
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	A008-001a	-	(579)
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	N21A013026	-	18,273
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	N21A013XXX	-	207,688
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		UNIVERSITY OF DELAWARE	UDR000080	-	44,562
	11.012 Total					-	264,344
	11.016	STATISTICAL, RESEARCH, AND METHODOLOGY ASSISTANCE				3,854	150,033
	11.016 Total					3,854	150,033
	11.017	OCEAN ACIDIFICATION PROGRAM (OAP)				129,277	389,277
	11.017 Total					129,277	389,277
	11.028	CONNECTING MINORITY COMMUNITIES PILOT PROGRAM				-	19,782
	11.028 Total					-	19,782
	11.032	STATE DIGITAL EQUITY PLANNING AND CAPACITY GRANT				-	133,581
	11.032 Total					-	133,581
	11.303	ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE				-	61,799
	11.303 Total					-	61,799
	11.307	ECONOMIC ADJUSTMENT ASSISTANCE				904,222	1,114,864
	11.307	COVID-19 ECONOMIC ADJUSTMENT ASSISTANCE	COVID-19			-	729,289
	11.307 Total					904,222	1,844,153
	11.407	INTERJURISDICTIONAL FISHERIES ACT OF 1986				-	10,737
	11.407 Total					-	10,737
	11.417	SEA GRANT SUPPORT				681,167	2,412,113
	11.417	SEA GRANT SUPPORT		UNIVERSITY OF MISSISSIPPI	20-09-004	-	3,199
	11.417	COVID-19 SEA GRANT SUPPORT	COVID-19			-	47,229
	11.417 Total					681,167	2,462,541
	11.419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS				-	2,442,293
	11.419 Total					-	2,442,293
	11.420	COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES				-	5,043
	11.420 Total					-	5,043
	11.431	CLIMATE AND ATMOSPHERIC RESEARCH				-	188,761
	11.431 Total					-	188,761
	11.434	COOPERATIVE FISHERY STATISTICS				-	126,806
	11.434 Total					-	126,806
	11.459	WEATHER AND AIR QUALITY RESEARCH				-	5,074
	11.459 Total					-	5,074
	11.463	HABITAT CONSERVATION				-	13,427
	11.463 Total					-	13,427
	11.472	UNALLIED SCIENCE PROGRAM				-	123,613
	11.472 Total					-	123,613
	11.473	OFFICE FOR COASTAL MANAGEMENT				-	15,249
	11.473 Total					-	15,249
	11.474	ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT				-	251,184
	11.474 Total					-	251,184
	11.478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM				-	126,004
	11.478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM		OREGON STATE UNIVERSITY	NA374A-B	-	3,962
	11.478 Total					-	129,966
	11.609	MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS				-	1,159,291
	11.609 Total					-	1,159,291
	11.619	ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE		NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	AG200794	-	27,638
	11.619	COVID-19 ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	COVID-19	NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	PREAWARD	-	143,654
	11.619 Total					-	171,292
	11.620	COVID-19 SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	COVID-19	3D ARRAY TECHNOLOGY	AG221183	-	38,442
	11.620 Total					-	38,442
	11.802	MINORITY BUSINESS RESOURCE DEVELOPMENT				286,431	306,600
	11.802 Total					286,431	306,600
	11.999	MARINE DEBRIS PROGRAM				-	472,966

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	11.999 Total					-	472,966
	11.RD	IMMUNE TESTING FOR LCP NRDA	11Subcontract 52678	ABT ASSOCIATES	Subcontract 52678	-	94,257
	11.RD Total					-	94,257
DEPARTMENT OF COMMERCE Total						\$ 2,004,951	\$ 10,927,530
DEPARTMENT OF DEFENSE							
	12.006	NATIONAL DEFENSE EDUCATION PROGRAM		ADVANCED TECHNOLOGY INTERNATIONAL	W52P1J-20-9-3034	\$ 228,440	\$ 500,952
	12.006	NATIONAL DEFENSE EDUCATION PROGRAM				-	538,843
	12.006 Total					228,440	1,039,795
	12.113	STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES				-	22,156
	12.113 Total					-	22,156
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		BROWN UNIVERSITY	Subaward #00001850	4,211,586	10,754,738
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		BROWN UNIVERSITY	Subaward No. 00001822	-	63,191
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		CREATE	PO 108423	-	116,167
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		GENERAL ELECTRIC	PO# 401184314	-	3,876
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		PENNSYLVANIA STATE UNIVERSITY	5000561-ONR	-	4,921
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		PURDUE UNIVERSITY	13000469-028	-	78,784
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		STANFORD UNIVERSITY	62947312-237269	-	-
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		STRATEGIC OHIO COUNCIL FOR HIGHER EDUCATION (SOCHIE)	RQ-UCONN-21-1-AFRL2	-	170,762
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		UNIVERSITY OF MISSOURI	C00066003-5	-	7,090
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		UNIVERSITY OF SOUTH CAROLINA	Subaward No. 23-5042	-	166,518
	12.300 Total					4,211,586	11,387,349
	12.351	SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION		LABORATORY OF THE MINISTRY OF AGRICULTURE OF GEORGIA	HDTM1-18-1-0053/P00001	-	2,735
	12.351 Total					-	2,735
	12.355	PEST MANAGEMENT AND VECTOR CONTROL RESEARCH		CORNELL UNIVERSITY	89560-11277	-	89,600
	12.355 Total					-	89,600
	12.400	MILITARY CONSTRUCTION, NATIONAL GUARD				-	41,748
	12.400 Total					-	41,748
	12.401	NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS				-	26,786,987
	12.401 Total					-	26,786,987
	12.404	NATIONAL GUARD CHALLENGE PROGRAM				-	830,435
	12.404 Total					-	830,435
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		JACKSON (HENRY M.) FOUNDATION	Subaward# 3885/PO# 915062	57,955	2,339,219
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		STEVENS INSTITUTE OF TECHNOLOGY	SIT-2103075-01/DOD-W81XWH2010321	-	(445)
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		THE JACKSON LABORATORY	230017-0422-02/ DOD PO#215499	-	87,489
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		THE JACKSON LABORATORY	230017-0422-02/DOD PO#215499	-	4,018
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		THE WASHINGTON UNIVERSITY	WU22-0455PO ST8345	-	(1,731)
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF PITTSBURGH	DODW81XWH2110937	-	31,707
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF PITTSBURGH	005666(413614	-	2,183
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF PITTSBURGH	15)/DODW81XWH1720073	-	13,229
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF SOUTHERN CALIFORNIA	AWD00003102(417252-7)/W81VH2020055	-	6,424
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF VERMONT	94598298	-	39,078
	12.420 Total					57,955	2,521,171
	12.431	BASIC SCIENTIFIC RESEARCH		CLEMSON UNIVERSITY	PREAWARD	4,008	346,964
	12.431	BASIC SCIENTIFIC RESEARCH		NORTHEASTERN UNIVERSITY	504141-78056	-	15,667
	12.431	BASIC SCIENTIFIC RESEARCH		VRC METAL SYSTEM	HQ0034-15-2-0007 59.01	-	(4,346)
	12.431	BASIC SCIENTIFIC RESEARCH				-	214,545
	12.431 Total					4,008	572,830
	12.600	COMMUNITY INVESTMENT				160,063	193,474
	12.600 Total					160,063	193,474
	12.630	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		ADVANCED ROBOTICS FOR MANUFACTURING (ARM) INSTITUTE	ARM-TEC-20-DC-F02	366,710	421,431
	12.630	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		NATIONAL SCIENCE TEACHERS ASSOCIATION	NSTA 22-871-004 / W911SR-15-2-0001	-	(20,430)
	12.630	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		NATIONAL SCIENCE TEACHERS ASSOCIATION	NSTA 23-871-034 / W911SR-15-2-0001	-	20,430
	12.630 Total					366,710	421,431
	12.800	AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM				153,037	1,502,572
	12.800	AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM		PURDUE UNIVERSITY	13000716-071	-	28,678
	12.800 Total					153,037	1,531,250
	12.900	LANGUAGE GRANT PROGRAM				-	163,739
	12.900 Total					-	163,739

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	12.901	MATHEMATICAL SCIENCES GRANTS				-	124,068
	12.901 Total					-	124,068
	12.902	INFORMATION SECURITY GRANTS				-	76,265
	12.902 Total					-	76,265
	12.903	GENCYBER GRANTS PROGRAM				-	112,575
	12.903 Total					-	112,575
12.RD		TARTUFFE: TOWARD ATTENUATED RANDOMNESS AND UNIVERSAL FUZZY EXTRACTORS	12PO 700518798	MASSACHUSETTS INSTITUTE OF TECHNOLOGY	PO 700518798	-	81,363
12.RD		MULTISCALE MODELING AND CHARACTERIZATION OF METAMATERIALS, FUNCTIONAL CERAMICS AND PHOTONICS - PHASE III ADMIN	211186			-	24,820
12.RD		ADVANCED DATA ASSOCIATION ALGORITHMS TO ADDRESS EMERGING THREATS	2135-501	BLACK RIVER SYSTEMS	2135-501	-	248,229
12.RD		SPHERE RESONATOR FABRICATION	31064-22-FP-P-20778	MANTECH INTERNATIONAL CORPORATION	31064-22-FP-P-20778	-	14,971
12.RD		THE EFFECT OF AMP HUMAN PR LOTION ON HYDRATION STUDY	AG210073	AMP HUMAN	AG210073	-	6,647
12.RD		SHE COOL (SEMICONDUCTOR HEAT EXTRACTION COOLING)	AG210692	KELVI	AG210692	-	5,941
12.RD		INTELLIGENT AUTOMATIC SERIAL SECTIONING USING USP LASER	AG210974	AEROCYONICS IMAGING	AG210974	-	49,970
12.RD		POLYGON SCANNING	AG211123	NANOIONIX	AG211123	-	55,643
12.RD		ROBUST SELF-DECONTAMINATING COATINGS FOR DEFENSE				-	
12.RD		COOPERATIVE RADIATION FOR QUANTUM INFORMATION PROCESSING AND METROLOGY	Agreement No. 45239-134148	HARVARD UNIVERSITY	Agreement No. 45239-134148	-	18,406
12.RD		MEASUREMENT OF BENTHIC REFLECTANCE IN KANEOHE BAY	BOSADM-13646	UNIVERSITY OF MASSACHUSETTS, BOSTON	BOSADM-13646	-	23,427
12.RD		SIMULATION-BASED UNCERTAINTY QUANTIFICATION OF MANUFACTURING TECHNOLOGIES	FA8650-18-C-5700			-	489,236
12.RD		ADVANCED CONTROL ARCHITECTURES AND ALGORITHMS FOR AGILE MANUFACTURING	FA8650-20-C-5206			-	101,370
12.RD		ADVANCED MANUFACTURING OF CERAMIC SHELLS FOR INVESTMENT CASTING	FA8650-20-C-5206			-	280,545
12.RD		IOT-ENABLED AND AL-CONTROLLED COBOTS FOR MANUFACTURING	FA8650-20-C-5206			-	217,210
12.RD		MANUFACTURING DIAGNOSTICS, PROGNOSTICS AND HEALTH MANAGEMENT	FA8650-20-C-5206			-	303,479
12.RD		MANUFACTURING DIGITAL TWIN	FA8650-20-C-5206			-	261,965
12.RD		MATERIALS AND PROCESSES FOR SMART, AGILE AIR FORCE MANUFACTURING TECHNOLOGIES. AFRL PHASE II ADMIN. ACCOUNT.	FA8650-20-C-5206			-	376,906
12.RD		MATERIALS BEHAVIOR AND PROPERTIES UNDER EXTREME CONDITIONS	FA8650-20-C-5206			-	137,223
12.RD		MODEL- BASED SYSTEMS ENGINEERING FOR MANUFACTURING	FA8650-20-C-5206			-	206,601
12.RD		SENSING FOR ADDITIVE MANUFACTURING	FA8650-20-C-5206			-	439,151
12.RD		UNCERTAINTY QUANTIFICATION OF HEAT TREATING FOR AEROSPACE GEAR MANUFACTURING	FA8650-20-C-5206			-	270,386
12.RD		AFRL PHASE III TASK 1: ELECTRONIC AND ATOMISTIC MODELING	FA8650-21-C-5711			-	257,264
12.RD		AFRL PHASE III TASK 2: MESOSCOPIC MODELING	FA8650-21-C-5711			-	174,560
12.RD		AFRL PHASE III TASK 3: MATERIALS DESIGN AND MODELING	FA8650-21-C-5711			-	137,391
12.RD		AFRL PHASE III TASK 4: SYNTHESIS & MEASUREMENT	FA8650-21-C-5711			-	125,424
12.RD		AFRL PHASE III TASK 5: MAGNETIC AND ELECTRICAL CHARACTERIZATION	FA8650-21-C-5711			-	192,459
12.RD		AFRL PHASE III TASK 6: ATOMIC FORCE MICROSCOPY	FA8650-21-C-5711			-	141,867
12.RD		AFRL PHASE III TASK 7: ADVANCED ELECTRON MICROSCOPY	FA8650-21-C-5711			-	125,469
12.RD		AFRL PHASE III TASK 8: ELECTRO-OPTIC DEVICES	FA8650-21-C-5711			-	174,462
12.RD		SPHERE RESONATOR FABRICATION YR. 2	MASIO-SUB0008953	MANTECH INTERNATIONAL CORPORATION	MASIO-SUB0008953	-	26,523
12.RD		FEASIBILITY TESTING OF ELECTRODERMAL ACTIVITY SENSORS FOR QUANTITATIVE ASSESSMENT OF PAIN	N3239821P0703			-	45,417
12.RD		TD-O4-22 JORDAN TWIN - BIORISK MANAGEMENT CURRICULUM DEVELOPMENT AND TD-04-030	P010204923	LEIDOS	P010204923	-	23,850
12.RD		IMPACT POINT PREDICTION RESEARCH FOR SHORT & MEDIUM RANGE THRUSTING PROJECTILES*	PO #4440278825	MINISTRY OF DEFENSE (ISRAEL)	PO #4440278825	-	61,794
12.RD		HIGH SENSITIVITY SQUIDS FOR MAGNETIC FIELD DETECTION	PO 4440943540	MINISTRY OF DEFENSE (ISRAEL)	PO 4440943540	-	61,387
12.RD		EFFECT OF WAKEFULNESS ON AUDITORY CUED VISUAL SEARCH STABILIZED, FREEZE DRIED BACTERIOPHAGE FOR USE IN AUUSTERE ENVIRONMENTS	PO10215920	LEIDOS	PO10215920	-	116,115
12.RD		ADDITIVE MANUFACTURING FOR LI-ION BATTERIES	PREAWARD	PHYSICAL SCIENCES	PREAWARD	-	20,206
12.RD		STABILIZED, FREEZE DRIED BACTERIOPHAGE FOR USE IN AUUSTERE ENVIRONMENTS	SC 87363-8012-46	PHYSICAL SCIENCES	SC 87363-8012-46	-	24,375
12.RD		INTEGRATED BIAS ESTIMATION AND TRACKING FOR EO/IR FUSED SYSTEMS	SC10-16164-4751-46	PHYSICAL SCIENCES	SC10-16164-4751-46	-	67,841
12.RD		PHONONIC TOPOLOGICAL INSULATORS AS MEANS TO MANIPULATE HEAT PHONONS	SC17-C046-1	TOYON	SC17-C046-1	-	38
12.RD		MELT-PROCESSABLE ELECTROCHROMICS FOR MILITARY APPLICATION	SFP1163405	ALION SCIENCE AND TECHNOLOGY	SFP1163405	-	13,164
12.RD		NT0 AND DNAN TRANSFORMATIONS QUANTIFIED USING ENRICHED STABLE ISOTOPE TRACERS	W9111QY21C0082			-	149,090
12.RD			W912HQ19C0019			-	146,850

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	12.RD	NEW MATHEMATICAL MODELS AND ANALYSIS FOR STOCHASTIC MEAN-FIELDS, STOCHASTIC RECURSIVE ALGORITHMS WITH INTERACTIONS HYBRID SYSTEMS	WSU21020-A3	WAYNE STATE UNIVERSITY	WSU21020-A3	-	18,934
	12.RD Total					-	5,717,969
	12.U01	TRAININGS FOR UKRAINE PRE-SEQUENCING STRAIN CONFIRMATION AND VIABILITY ANALYSIS OF EDP COLLECTIONS (PART II)	P010204923-R5	LEIDOS	P010204923-R5	-	95,679
	12.U01 Total					-	95,679
DEPARTMENT OF DEFENSE Total						\$ 5,181,799	\$ 51,731,256
CENTRAL INTELLIGENCE AGENCY							
	13.RD	ICWERX/CIA LABS PARTNERSHIP OPPORTUNITY: AI/ML OBJECTIVE WATCH: WIDE AREA TERRESTRIAL CHANGE HYPERCUBE	AG220988 K003034-00-S03	DEFENSEWERX KITWARE	AG220988 K003034-00-S03	\$ -	\$ 149,748
	13.RD					-	163,760
	13.RD Total					-	313,508
CENTRAL INTELLIGENCE AGENCY Total						\$ -	\$ 313,508
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
	14.191	MULTIFAMILY HOUSING SERVICE COORDINATORS				\$ 467,011	\$ 467,011
	14.191 Total					467,011	467,011
	14.195	PROJECT-BASED RENTAL ASSISTANCE (PBRA) (NOTE 1)				-	432,405
	14.195 Total					-	432,405
	14.218	COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS		CITY OF MERIDEN	LTR-1017	-	4,846
	14.218	COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS		CITY OF MIDDLETOWN	18-0008	-	2,146
	14.218 Total					-	6,992
	14.228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII				8,600,875	8,600,875
	14.228	COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	COVID-19			1,201,028	2,313,195
	14.228 Total					9,801,903	10,914,070
	14.231	EMERGENCY SOLUTIONS GRANT PROGRAM				1,830,036	1,830,036
	14.231	COVID-19 EMERGENCY SOLUTIONS GRANT PROGRAM	COVID-19			1,515,318	1,555,318
	14.231 Total					3,345,354	3,385,354
	14.238	SHELTER PLUS CARE				-	(112,776)
	14.238 Total					-	(112,776)
	14.239	HOME INVESTMENT PARTNERSHIPS PROGRAM (NOTE 5)				3,297,730	10,423,671
	14.239	COVID-19 HOME INVESTMENT PARTNERSHIPS PROGRAM	COVID-19			-	174,039
	14.239 Total					3,297,730	10,597,710
	14.241	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS				256,629	256,629
	14.241 Total					256,629	256,629
	14.249	SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY (NOTE 1)				-	70,978
	14.249 Total					-	70,978
	14.267	CONTINUUM OF CARE PROGRAM				11,480,497	38,984,653
	14.267 Total					11,480,497	38,984,653
	14.269	HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)				11,077	3,596,881
	14.269 Total					11,077	3,596,881
	14.272	NATIONAL DISASTER RESILIENCE COMPETITION				-	2,773,454
	14.272 Total					-	2,773,454
	14.275	HOUSING TRUST FUND (NOTE 5)				2,923,430	7,173,927
	14.275 Total					2,923,430	7,173,927
	14.326	PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES				-	714,949
	14.326 Total					-	714,949
	14.401	FAIR HOUSING ASSISTANCE PROGRAM				-	176,938
	14.401 Total					-	176,938
	14.537	EVICTON PROTECTION GRANT PROGRAM		CONNECTICUT FAIR HOUSING CENTER	AG221388	-	207,838
	14.537 Total					-	207,838
	14.871	SECTION 8 HOUSING CHOICE VOUCHERS (NOTE 1 AND NOTE 15)				501,943	104,909,630
	14.871	COVID-19 SECTION 8 HOUSING CHOICE VOUCHERS	COVID-19			-	5,450,626
	14.871 Total					501,943	110,360,256
	14.879	MAINSTREAM VOUCHERS				-	4,925,769
	14.879 Total					-	4,925,769
	14.896	FAMILY SELF-SUFFICIENCY PROGRAM				-	266,219
	14.896 Total					-	266,219
	14.905	LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM				2,198,370	2,198,370
	14.905 Total					2,198,370	2,198,370
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total						\$ 34,283,944	\$ 197,397,627
DEPARTMENT OF THE INTERIOR							
	15.153	HURRICANE SANDY DISASTER RELIEF & COASTAL RESILIENCY GRANTS.		NATIONAL FISH AND WILDLIFE FOUNDATION	1401.22.073318	\$ 24,193	\$ 34,098
	15.153 Total					24,193	34,098
	15.605	SPORT FISH RESTORATION				-	3,589,187

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	15.605 Total					-	3,589,187
	15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE				-	16,460
	15.608 Total					-	16,460
	15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY				473,645	4,817,604
	15.611 Total					473,645	4,817,604
	15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND				-	13,040
	15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND		CA DEPARTMENT OF FISH AND WILDLIFE	P2181006	-	32,549
	15.615 Total					-	45,589
	15.616	CLEAN VESSEL ACT				1,184,927	1,726,800
	15.616 Total					1,184,927	1,726,800
	15.623	NORTH AMERICAN WETLANDS CONSERVATION FUND				-	9,900
	15.623 Total					-	9,900
	15.630	COASTAL				-	6,221
	15.630 Total					-	6,221
	15.634	STATE WILDLIFE GRANTS				128,700	609,184
	15.634 Total					128,700	609,184
	15.654	NATIONAL WILDLIFE REFUGE SYSTEM ENHANCEMENTS				-	68,107
	15.654 Total					-	68,107
	15.655	MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION				-	107,647
	15.655 Total					-	107,647
	15.657	ENDANGERED SPECIES RECOVERY IMPLEMENTATION				-	3,936
	15.657 Total					-	3,936
	15.660	CANDIDATE SPECIES CONSERVATION				-	1,652
	15.660 Total					-	1,652
	15.667	HIGHLANDS CONSERVATION				2,871,000	3,766,500
	15.667 Total					2,871,000	3,766,500
	15.677	HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS				-	85,639
	15.677	HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS		UNIVERSITY OF DELAWARE	49130	-	24,449
	15.677 Total					-	110,088
	15.805	ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES				28,904	168,985
	15.805 Total					28,904	168,985
	15.808	U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION				-	212,699
	15.808 Total					-	212,699
	15.810	NATIONAL COOPERATIVE GEOLOGIC MAPPING				-	200
	15.810 Total					-	200
	15.815	NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND		AMERICA VIEW	AV18-CT-01	-	34,696
	15.815 Total					-	34,696
	15.904	HISTORIC PRESERVATION FUND GRANTS-IN-AID				91,000	1,104,665
	15.904 Total					91,000	1,104,665
	15.945	COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM		UNIVERSITY OF RHODE ISLAND	P20AC00748	-	14,794
	15.945 Total					-	14,794
	15.RD	TOWARD NEAR REAL-TIME MONITORING AND CHARACTERIZATION OF LAND SURFACE CHANGE FOR THE CONTERMINOUS US	140G0119C0008			-	125,891
	15.RD Total					-	125,891
DEPARTMENT OF THE INTERIOR Total						\$ 4,802,369	\$ 16,574,903
DEPARTMENT OF JUSTICE							
	16.002	LAW ENFORCEMENT ASSISTANCE_NARCOTICS AND DANGEROUS DRUGS_STATE LEGISLATION				\$ -	425
	16.002 Total					-	425
	16.017	SEXUAL ASSAULT SERVICES FORMULA PROGRAM				408,804	408,804
	16.017 Total					408,804	408,804
	16.034	COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	COVID-19			192,862	774,240
	16.034 Total					192,862	774,240
	16.036	PROSECUTING COLD CASES USING DNA				74,690	83,943
	16.036 Total					74,690	83,943
	16.037	STRENGTHENING THE MEDICAL EXAMINER - CORONER SYSTEM				-	15,449
	16.037 Total					-	15,449
	16.320	SERVICES FOR TRAFFICKING VICTIMS				38,707	201,999
	16.320 Total					38,707	201,999
	16.525	GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS				-	2,564
	16.525 Total					-	2,564
	16.543	MISSING CHILDREN'S ASSISTANCE				-	354,992
	16.543 Total					-	354,992
	16.550	STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS				-	20,339
	16.550 Total					-	20,339
	16.554	NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)				-	2,102,940

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	16.554 Total					-	2,102,940
	16.575	CRIME VICTIM ASSISTANCE				18,687,331	19,510,605
	16.575 Total					18,687,331	19,510,605
	16.576	CRIME VICTIM COMPENSATION				-	925,788
	16.576 Total					-	925,788
	16.585	TREATMENT COURT DISCRETIONARY GRANT PROGRAM				364,304	482,935
	16.585	TREATMENT COURT DISCRETIONARY GRANT PROGRAM		DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	PO #4529065514	-	59,177
	16.585 Total					364,304	542,112
	16.588	VIOLENCE AGAINST WOMEN FORMULA GRANTS				1,232,285	1,806,886
	16.588 Total					1,232,285	1,806,886
	16.593	RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS				-	231,477
	16.593 Total					-	231,477
	16.606	STATE CRIMINAL ALIEN ASSISTANCE PROGRAM				-	1,073,117
	16.606 Total					-	1,073,117
	16.710	PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS				-	1,026,813
	16.710 Total					-	1,026,813
	16.726	JUVENILE MENTORING PROGRAM		NATIONAL 4-H COUNCIL	15PJDD-21GG-02766-MENT	35,182	35,182
	16.726	JUVENILE MENTORING PROGRAM		NATIONAL 4-H COUNCIL	2020-JU-FX-0031	37,675	51,159
	16.726 Total					72,857	86,341
	16.738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM				653,923	1,142,539
	16.738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM		IMPACT JUSTICE	15PBJA-22-04590-MUMU	-	9,907
	16.738 Total					653,923	1,152,446
	16.741	DNA BACKLOG REDUCTION PROGRAM				-	1,140,568
	16.741 Total					-	1,140,568
	16.742	PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM				-	214,898
	16.742 Total					-	214,898
	16.750	SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM				-	235,115
	16.750 Total					-	235,115
	16.754	HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM				-	577,836
	16.754 Total					-	577,836
	16.812	SECOND CHANCE ACT REENTRY INITIATIVE				11,920	633,257
	16.812	SECOND CHANCE ACT REENTRY INITIATIVE		COMMUNITY PARTNERS IN ACTION, INC.	GRANT 13312519	-	266
	16.812 Total					11,920	633,523
	16.816	JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT				-	34,962
	16.816 Total					-	34,962
	16.831	CHILDREN OF INCARCERATED PARENTS				-	81,552
	16.831 Total					-	81,552
	16.833	NATIONAL SEXUAL ASSAULT KIT INITIATIVE				5,909	1,312,761
	16.833 Total					5,909	1,312,761
	16.838	COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM				20,665	2,118,741
	16.838	COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM		CITY OF WATERBURY, CT	PO# 207280	-	51,948
	16.838	COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM		INSTITUTE OF INTERGOVERNMENTAL RESEARCH (IIR)	2019-ODMAP-0025	-	144,128
	16.838 Total					20,665	2,314,817
	16.839	STOP SCHOOL VIOLENCE				88,856	88,856
	16.839 Total					88,856	88,856
	16.922	EQUITABLE SHARING PROGRAM				-	224,781
	16.922 Total					-	224,781
	16.U02	NATIONAL RESOURCE CENTER FOR JUSTICE-INVOLVED LGBTQ+ AND TWO-SPIRIT YOUTH	PREAWARD	NATIONAL COUNCIL OF JUVENILE AND FAMILY COURT JUDGES (NCJFCJ)	PREAWARD	-	20,879
	16.U02 Total					-	20,879
DEPARTMENT OF JUSTICE Total						\$ 21,853,113	\$ 37,201,828
DEPARTMENT OF LABOR							
	17.002	LABOR FORCE STATISTICS (NOTE 1)				\$ -	1,362,425
	17.002 Total					-	1,362,425
	17.005	COMPENSATION AND WORKING CONDITIONS				-	313,150
	17.005 Total					-	313,150
	17.207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES (NOTE 1)				-	9,846,891
	17.207 Total					-	9,846,891
	17.225	UNEMPLOYMENT INSURANCE (NOTE 1 AND NOTE 7)				-	527,978,064
	17.225	COVID-19 UNEMPLOYMENT INSURANCE	COVID-19			-	1,074,872
	17.225 Total					-	529,052,936
	17.235	SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM				1,074,559	1,105,435
	17.235 Total					1,074,559	1,105,435
	17.245	TRADE ADJUSTMENT ASSISTANCE (NOTE 1)				-	2,754,950
	17.245 Total					-	2,754,950
	17.258	WIOA ADULT PROGRAM				8,614,864	9,721,125

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	17.258 Total					8,614,864	9,721,125
	17.259	WIOA YOUTH ACTIVITIES				7,912,721	9,735,717
	17.259	WIOA YOUTH ACTIVITIES		NORTHWEST REGIONAL INVESTMENT BOARD	OSY-12-002	-	540,200
	17.259 Total					7,912,721	10,275,917
	17.261	WORKFORCE DATA QUALITY INITIATIVE (WDOI)				-	803,058
	17.261 Total					-	803,058
	17.268	H-1B JOB TRAINING GRANTS				-	1,202,105
	17.268 Total					-	1,202,105
	17.270	REENTRY EMPLOYMENT OPPORTUNITIES				-	2,914
	17.270 Total					-	2,914
	17.271	WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC) (NOTE 1)				-	145,331
	17.271 Total					-	145,331
	17.273	TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS (NOTE 1)				-	190,172
	17.273 Total					-	190,172
	17.278	WIOA DISLOCATED WORKER FORMULA GRANTS				9,432,524	13,885,748
	17.278 Total					9,432,524	13,885,748
	17.285	REGISTERED APPRENTICESHIP				1,395,116	2,296,340
	17.285 Total					1,395,116	2,296,340
	17.503	OCCUPATIONAL SAFETY AND HEALTH STATE PROGRAM				-	1,445,856
	17.503 Total					-	1,445,856
	17.504	CONSULTATION AGREEMENTS				-	2,217,474
	17.504 Total					-	2,217,474
	17.600	MINE HEALTH AND SAFETY GRANTS				-	73,145
	17.600 Total					-	73,145
	17.801	JOBS FOR VETERANS STATE GRANTS (NOTE 1)				-	831,921
	17.801 Total					-	831,921
	17.804	LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM				-	416,173
	17.804 Total					-	416,173
DEPARTMENT OF LABOR Total						\$ 28,429,784	\$ 587,943,066
DEPARTMENT OF STATE							
	19.009	ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS				\$ 261,722	\$ 1,634,748
	19.009 Total					261,722	1,634,748
	19.322	ECONOMIC STATECRAFT				-	76,842
	19.322 Total					-	76,842
DEPARTMENT OF STATE Total						\$ 261,722	\$ 1,711,590
DEPARTMENT OF TRANSPORTATION							
	20.106	AIRPORT IMPROVEMENT PROGRAM, COVID-19 AIRPORTS PROGRAMS, AND INFRASTRUCTURE INVESTMENT AND JOBS ACT PROGRAMS				\$ -	\$ 11
	20.106 Total					-	11
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM				135,502	309,898
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		NATIONAL ACADEMIES	HR 12-111 PO# SUB0000987	-	2,311
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		NATIONAL ACADEMY OF SCIENCES	HR 03-142SUB0001849	-	37,386
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		NATIONAL ACADEMY OF SCIENCES	HR 17-85 PO SUB0001265	-	2,643
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		UNIVERSITY OF CENTRAL FLORIDA	UCF 16208A17	-	55,835
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		UNIVERSITY OF CENTRAL FLORIDA	UCF Reference No. 16208A27	-	52,971
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		VT AGENCY OF TRANSPORTATION	GR1675	-	17,706
	20.200 Total					135,502	478,750
	20.205	HIGHWAY PLANNING AND CONSTRUCTION				50,549,665	651,458,808
	20.205 Total					50,549,665	651,458,808
	20.215	HIGHWAY TRAINING AND EDUCATION				-	7,000
	20.215 Total					-	7,000
	20.218	MOTOR CARRIER SAFETY ASSISTANCE				-	4,044,067
	20.218 Total					-	4,044,067
	20.219	RECREATIONAL TRAILS PROGRAM				20,807	29,332
	20.219 Total					20,807	29,332
	20.232	COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT				-	323,036
	20.232 Total					-	323,036
	20.237	MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS				-	986,442
	20.237 Total					-	986,442
	20.313	RAILROAD RESEARCH AND DEVELOPMENT		SHORT LINE SAFETY INSTITUTE	AG201381	-	53,151
	20.313 Total					-	53,151
	20.324	RESTORATION AND ENHANCEMENT				-	2,794,023
	20.324 Total					-	2,794,023
	20.500	FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS				6	12,554,515
	20.500 Total					6	12,554,515
	20.505	METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH				128,778	263,855
	20.505 Total					128,778	263,855
	20.507	FEDERAL TRANSIT FORMULA GRANTS				66,365	21,154,096

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	20.507	COVID-19 FEDERAL TRANSIT FORMULA GRANTS	COVID-19			-	288,754,434
	20.507 Total					66,365	309,908,530
	20.509	FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM				2,292,965	2,498,042
	20.509	COVID-19 FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	COVID-19			-	363,984
	20.509 Total					2,292,965	2,862,026
	20.513	ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES				2,246,898	2,344,426
	20.513 Total					2,246,898	2,344,426
	20.521	NEW FREEDOM PROGRAM				58,320	58,320
	20.521 Total					58,320	58,320
	20.525	STATE OF GOOD REPAIR GRANTS PROGRAM				-	31,789,907
	20.525 Total					-	31,789,907
	20.526	BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS				-	6,217,428
	20.526 Total					-	6,217,428
	20.527	PUBLIC TRANSPORTATION EMERGENCY RELIEF PROGRAM				-	22,944,445
	20.527 Total					-	22,944,445
	20.530	PUBLIC TRANSPORTATION INNOVATION				-	169,105
	20.530 Total					-	169,105
	20.600	STATE AND COMMUNITY HIGHWAY SAFETY				1,755,681	2,598,922
	20.600 Total					1,755,681	2,598,922
	20.607	ALCOHOL OPEN CONTAINER REQUIREMENTS				1,384,134	3,647,946
	20.607 Total					1,384,134	3,647,946
	20.611	INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING				170,939	519,408
	20.611 Total					170,939	519,408
	20.616	NATIONAL PRIORITY SAFETY PROGRAMS				1,111,344	5,860,446
	20.616 Total					1,111,344	5,860,446
	20.700	PIPELINE SAFETY PROGRAM STATE BASE GRANT				-	1,170,976
	20.700 Total					-	1,170,976
	20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM		UNIVERSITY OF MAINE	UMS1184	-	110,812
	20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM		UNIVERSITY OF MAINE	UMS-1184	-	375,626
	20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM		UNIVERSITY OF NORTH CAROLINA, CHARLOTTE	20160688-03-UOC	-	62,911
	20.701 Total					-	549,349
	20.703	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS				-	123,149
	20.703 Total					-	123,149
	20.721	PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT				-	37,436
	20.721 Total					-	37,436
	20.933	NATIONAL INFRASTRUCTURE INVESTMENTS				-	6,768,095
	20.933 Total					-	6,768,095
	20.RD	INITIATING SEED PRODUCTION FOR EFFECTIVE ESTABLISHMENT OF NATIVE PLANTS ON ROADSIDES IN NEW ENGLAND	2343018	ME DEPARTMENT OF TRANSPORTATION	2343018	-	75,530
	20.RD	SAFETY ASSESSMENT OF NEW ENGLAND ROADWAYS DURING THE COVID-19 PANDEMIC	PO# 5100572100	UNIVERSITY OF MAINE	PO# 5100572100	-	685
	20.RD Total					-	76,215
DEPARTMENT OF TRANSPORTATION Total						\$ 59,921,404	\$ 1,070,639,119
DEPARTMENT OF THE TREASURY							
	21.008	LOW INCOME TAXPAYER CLINICS				\$ -	\$ 119,780
	21.008 Total					-	119,780
	21.016	EQUITABLE SHARING				-	166,017
	21.016 Total					-	166,017
	21.019	COVID-19 CORONAVIRUS RELIEF FUND	COVID-19			(4,274,822)	(860,005)
	21.019 Total					(4,274,822)	(860,005)
	21.023	COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM	COVID-19			37,239,664	40,542,784
	21.023 Total					37,239,664	40,542,784
	21.026	COVID-19 HOMEOWNER ASSISTANCE FUND	COVID-19			(1,896,785)	(1,000)
	21.026 Total					(1,896,785)	(1,000)
	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	COVID-19			187,470,589	609,586
	21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	COVID-19			-	727,884,298
	21.027 Total					187,470,589	728,493,884
	21.661	COVID-19 UNIVERSITY OPPORTUNITY PROGRAMS	COVID-19	WATERBURY YOUTH SERVICES	NCAJLN1Q1W7	-	3,910
	21.661 Total					-	3,910
DEPARTMENT OF THE TREASURY Total						\$ 218,538,646	\$ 768,465,370
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
	30.002	EMPLOYMENT DISCRIMINATION STATE AND LOCAL FAIR EMPLOYMENT PRACTICES AGENCY CONTRACTS				\$ -	\$ 2,399
	30.002 Total					-	2,399
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Total						\$ -	\$ 2,399
FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL APPRAISAL SUBCOMMITTEE							
	38.006	STATE APPRAISER AGENCY SUPPORT GRANTS				\$ -	\$ 28,086

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38.006 Total						-	28,086
FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL APPRAISAL SUBCOMMITTEE Total						\$ -	\$ 28,086
GENERAL SERVICES ADMINISTRATION							
	39.003	DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY				\$ -	\$ 71,557
39.003 Total						-	71,557
GENERAL SERVICES ADMINISTRATION Total						\$ -	\$ 71,557
NATIONAL AERONAUTICS & SPACE ADMINISTRATION							
43.001	SCIENCE			AMERICAN MUSEUM OF NATURAL HISTORY	A25-2018-3/PO 111694	\$ 223,705	\$ 1,586,197
43.001	SCIENCE			CENTER FOR ASTROPHYSICS HARVARD AND SMITHSONIAN	TM2-23006X	-	-
43.001	SCIENCE			FLORIDA INSTITUTE OF TECHNOLOGY	202550 UConn/ PO# 0059286	-	68,194
43.001	SCIENCE			SOFIA SCIENCE CENTER	Grant 09-0540	-	35,794
43.001	SCIENCE			UNIVERSITY OF MARYLAND, COLLEGE PARK	106941-Z6417202	-	59,413
43.001	SCIENCE			UNIVERSITY OF MASSACHUSETTS, DARTMOUTH	111676	-	96,045
43.001	SCIENCE			UNIVERSITY OF NORTH CAROLINA, CHARLOTTE	20220780-01-UOC	-	33,116
43.001 Total						223,705	1,906,698
43.003	EXPLORATION			NATIONAL SPACE GRANT FOUNDATION (NSGF)	M2M-XHab 2022-05	-	7,021
43.003 Total						-	7,021
43.005	EXPLORATION, RECOVERY ACT			UNIVERSITY OF HARTFORD	1936	-	3,000
43.005 Total						-	3,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			CT SPACE GRANT CONSORTIUM	P-1432	-	6,607
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			NASA CONNECTICUT SPACE GRANT CONSORTIUM	Pro Sum #1839	-	9,761
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			NASA/NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	1935	-	6,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	1432	-	6,667
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	1840	-	9,876
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	1841	-	9,157
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	1847	-	5,333
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	1848	-	5,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	1849	-	7,999
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	1933	-	10,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	2025	-	10,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	80NSSC20M0129	-	7,433
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1432/Subaward No. 1874	-	60,755
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1432/Subaward No. 1881	-	5,840
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1432/Subaward No. 1905	-	1,097
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1432/Subaward No. 1906	-	1,063
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1703	-	1,549
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1778	-	4,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1781	-	449
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	P-1782	-	5,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	Pro-Sum#1012	-	34,760
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD	Subaward No.1853	-	3,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	0NSSC20M0129	-	686
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	80NSSC20M0129 - P-1875	-	9,143
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	80NSSC20M0129 - P-2019	-	12,000
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)			UNIVERSITY OF HARTFORD/CT SPACE GRANT CONSORTIUM	80NSSC20M0129	-	9,327
43.008 Total						-	242,502
43.012	SPACE TECHNOLOGY			PURDUE UNIVERSITY	12000295-038	-	574,584
43.012 Total						-	574,584
43.RD	BIOMIMETIC FABRICATION OF MULTI-FUNCTIONAL NANOMATERIALS VIA CONTROLLED SELF-ASSEMBLY IN SPACE		80JSC022CA006			224,545	275,425
43.RD	NEW GENERATION SPACE CRAT WATERE MONITORING WITH FLIGHT READY SOLID STATE NANOPORES		80NSSC21C0368	GOEPPERT	80NSSC21C0368	-	5,800
43.RD	DESIGN OF SPRAY COOLING SYSTEMS FOR CHILLDOWN OF PROPELLANT TANKS		80NSSC22CA018/C851	COMBUSTION RESEARCH AND FLOW TECHNOLOGY (CRAFT TECH)	80NSSC22CA018/C851	-	184,232

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	43.RD	FILM CONDENSATION MODELING IN CRYOGENIC TANK APPLICATIONS	80NSSC22PA988/C864	COMBUSTION RESEARCH AND FLOW TECHNOLOGY (CRAFT TECH)	80NSSC22PA988/C864	-	42,000
	43.RD	PHASE II: NEW-GENERATION SPACECRAFT WATER MONITORING WITH FLIGHT-READY SOLID-STATE NANOPORES	80NSSC23CA014UCONN	GOEPPERT	80NSSC23CA014UCONN	-	8,639
	43.RD	PRESSURE AND LOW TEMPERATURE TOLERANT, HIGH CURRENT DENSITY SOLID ELECTROLYTE FOR PROPELLANT GRADE REACTANTS	AG 220308	PRECISION COMBUSTION	AG 220308	-	130,801
	43.RD	PRESSURE AND LOW TEMPERATURE TOLERANT, HIGH CURRENT DENSITY SOLID ELECTROLYTE FOR PROPELLANT GRADE REACTANTS	AG200996	PRECISION COMBUSTION	AG200996	-	33,742
	43.RD	MORPHING TANK-TO-LEG MODALITY FOR EXPLORATORY LUNAR VEHICLES	AG220777	NATIONAL INSTITUTE OF AEROSPACE (NIA)	AG220777	-	4,749
	43.RD	ULTRAVIOLET ECHOES OF QUASAR ACCRETION DISKS FY19	HST-GO-15650.002-A	SPACE TELESCOPE SCIENCE INSTITUTE	HST-GO-15650.002-A	-	(4,701)
	43.RD	PROBING THE INTERSTELLAR MEDIUM OF GALAXIES IN THE EARLY ILLUMINATING THE AGN-GALAXY CONNECTION WITH JWST: AGN HOST	JWST-AR-01721.012-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-AR-01721.012-A	-	5,161
	43.RD	DEMOGRAPHICS DURING THE ERA OF GALAXY ASSEMBLY	JWST-AR-02446.011-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-AR-02446.011-A	-	5,017
	43.RD	THE COSMIC EVOLUTION EARLY RELEASE SCIENCE SURVEY	JWST-ERS-01345.016-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-ERS-01345.016-A	-	58,877
	43.RD Total					224,545	749,742
	43.U03	HIGH SPECIFIC POWER PRIMARY FUEL CELL SYSTEM	PO#0000002515	PRECISION COMBUSTION	PO#0000002515	-	4,998
	43.U03 Total					-	4,998
NATIONAL AERONAUTICS & SPACE ADMINISTRATION Total						\$ 448,250	\$ 3,488,545
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							
	45.024	PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS		ARTS MIDWEST	00031676	\$ -	1,466
	45.024	PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS		NEW ENGLAND FOUNDATION FOR THE ARTS	AG221020	-	17,506
	45.024 Total					-	21,029
	45.025	PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS		NEW ENGLAND FOUNDATION FOR THE ARTS		796,060	1,000,692
	45.025	PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS		ARTS	AG211015	-	8,250
	45.025 Total					796,060	1,008,942
	45.129	PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP		CCSU FOUNDATION - CONNECTICUT HUMANITIES COUNCIL, INC.	SHARP-09222	-	6,207
	45.129	PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP		CONNECTICUT HUMANITIES COUNCIL	AG220961	-	49,016
	45.129 Total					-	55,223
	45.149	PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS				-	90,449
	45.149 Total					-	90,449
	45.160	PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS				-	104,271
	45.160 Total					-	104,271
	45.161	PROMOTION OF THE HUMANITIES RESEARCH		ARCHAEOLOGICAL INSTITUTE OF AMERICA	AG211242	-	840
	45.161 Total					-	840
	45.162	PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT				-	120,368
	45.162 Total					-	120,368
	45.169	PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES				-	33,024
	45.169 Total					-	33,024
	45.310	GRANTS TO STATES				32,259	2,292,969
	45.310	COVID-19 GRANTS TO STATES	COVID-19			-	258,730
	45.310 Total					32,259	2,551,699
	45.313	LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM				-	129,000
	45.313 Total					-	129,000
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES Total						\$ 828,319	\$ 4,114,845
NATIONAL SCIENCE FOUNDATION							
	47.041	ENGINEERING		COLORADO SCHOOL OF MINES	401627-580	\$ 345,354	4,926,954
	47.041	ENGINEERING		DIANT PHARMA	2151477	-	70,483
	47.041	ENGINEERING		NANOIONIX	AG 210610	-	44,522
	47.041	ENGINEERING		STONY BROOK UNIVERSITY	1160024/2/87558	-	93,323
	47.041	ENGINEERING		UNIVERSITY OF MASSACHUSETTS, LOWELL	S5210039055A121	-	43,334
	47.041	ENGINEERING		UNIVERSITY OF MASSACHUSETTS, LOWELL	S5210039055S223	-	37,081
	47.041	ENGINEERING		UNIVERSITY OF MASSACHUSETTS, LOWELL	S521039055C121A	-	31,143
	47.041	ENGINEERING		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	480202-19213	-	17,176
	47.041	COVID-19 ENGINEERING	COVID-19			-	76,752
	47.041 Total					345,354	5,643,607
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		AMATYC	2013493-003	-	302,839
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES				-	5,462,728
						-	28,361

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures	
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		CARLETON COLLEGE	UConn-0334	-	30,256	
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		FORDHAM UNIVERSITY	FORD0082-30384	-	67,818	
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		NORTHWESTERN UNIVERSITY	60053790 UCONN	-	58,161	
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		OREGON STATE UNIVERSITY	52270B-N	-	71,414	
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		YALE UNIVERSITY	CON-80004019 (GR118502)	-	93,321	
	47.049 Total					-	5,812,059	
	47.050	GEOSCIENCES		DENISON UNIVERSITY	NSF2023710-UCONN-1	292,391	3,078,558	
	47.050	GEOSCIENCES		NATIONAL CENTER FOR ATMOSPHERIC RESEARCH	SUBAWD002423	-	28,412	
	47.050	GEOSCIENCES		UNIVERSITY OF CALIFORNIA, LOS ANGELES	2095 G XA032	-	-	
	47.050	GEOSCIENCES		UNIVERSITY OF FLORIDA	Fed #2023124 SUB#00002690	-	92,933	
	47.050	GEOSCIENCES				-	5,703	
	47.050 Total					292,391	3,205,606	
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		AUGUSTA UNIVERSITY	38626-1	8,647	2,441,374	
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	PO# 1407407	-	32,734	
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		UNIVERSITY OF CINCINNATI	012486-002/L21-4500118030	-	149,534	
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		UNIVERSITY OF CINCINNATI	012486-002/L21-4500118398	-	16,606	
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING				-	5,660	
	47.070 Total					8,647	2,645,908	
	47.074	BIOLOGICAL SCIENCES		CHAPMAN UNIVERSITY	500427Sub01	1,413,501	6,705,749	
	47.074	BIOLOGICAL SCIENCES		COLORADO STATE UNIVERSITY	G-45144-03	-	625	
	47.074	BIOLOGICAL SCIENCES		MONTANA STATE UNIVERSITY	620-014-01	-	12,935	
	47.074	BIOLOGICAL SCIENCES		THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS	UNIV OF ILLINOIS 18062/NSF 2003415	-	6,850	
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF GEORGIA	SUB00001802	-	18,356	
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF MICHIGAN	RC112540A	-	104,717	
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF PUERTO RICO, SAN JUAN	2019-004	-	(3,834)	
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF TEXAS, AUSTIN	UTA20-00892	-	50,950	
	47.074	BIOLOGICAL SCIENCES		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	Subaward# 412698-19213	-	251,931	
	47.074	BIOLOGICAL SCIENCES				-	38,083	
	47.074 Total					1,413,501	7,186,362	
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		BROWN UNIVERSITY	Subaward No. 00002053	118,546	1,578,300	
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		UNIVERSITY OF CHICAGO	AWD100263 (SUB00000127)	-	386	
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		UNIVERSITY OF NEVADA, RENO	UNR-20-69	-	10,633	
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES				-	99,341	
	47.075 Total					118,546	1,688,660	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		MOTLOW STATE COLLEGE	180166	486,001	7,341,057	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		NEW YORK UNIVERSITY	PO iB00446892/F1231-01	-	400	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		NFP NEXUS	NSF2000670	-	9,233	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		OHIO STATE UNIVERSITY	SPC#0000011432-GR130227	-	1,503	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		RESEARCH FOUNDATION OF THE CITY UNIVERSITY OF NEW YORK (RFCUNY)	R000002705	-	1,348	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	0602/PO 912594	-	32,794	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		UNIVERSITY OF CALIFORNIA, SAN DIEGO	DUE1821521	-	127,007	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		UNIVERSITY OF COLORADO	1562699	-	5,008	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		WASHINGTON STATE UNIVERSITY	133380-G003963	-	11,803	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		UNIVERSITY OF ROCHESTER	SUB00000093/GR531106	-	4,783	
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	COVID-19			-	142,635	
	47.076 Total					486,001	7,677,571	
	47.078	POLAR PROGRAMS				-	306,482	
	47.078 Total					-	306,482	
	47.079	OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING				85,846	207,712	
	47.079 Total					85,846	207,712	
	47.084	NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS		PERCEV	AG220965	-	100,837	
	47.084	NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS				-	28,677	
	47.084 Total					-	129,514	
	47.RD	CO-INSIGHTS: FOSTERING COMMUNITY COLLABORATION TO COMBAT MISINFORMATION	FACTCHAMP/2021/101	MEEDAN	FACTCHAMP/2021/101	-	96,023	
	47.RD Total					-	96,023	
	NATIONAL SCIENCE FOUNDATION Total						\$ 2,750,286	\$ 34,599,504
	SMALL BUSINESS ADMINISTRATION							
	59.037	SMALL BUSINESS DEVELOPMENT CENTERS				\$	1,644,175	
	59.037	COVID-19 SMALL BUSINESS DEVELOPMENT CENTERS	COVID-19			-	142,823	
	59.037 Total					-	1,786,998	
	59.058	FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM				-	124,951	
	59.058 Total					-	124,951	
	59.061	STATE TRADE EXPANSION				-	374,454	

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	59.061 Total					-	374,454
SMALL BUSINESS ADMINISTRATION Total						\$ -	\$ 2,286,403
DEPARTMENT OF VETERANS AFFAIRS							
	64.034	VA GRANTS FOR ADAPTIVE SPORTS PROGRAMS FOR DISABLED VETERANS AND DISABLED MEMBERS OF THE ARMED FORCES				\$ -	11,815
	64.034 Total					-	11,815
	64.124	ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE				-	324,321
	64.124 Total					-	324,321
	64.U04	COVID-19 STATE VETERANS HOMES ARPA GRANT	COVID-19 PO11419			-	1,117,233
	64.U04 Total					-	1,117,233
DEPARTMENT OF VETERANS AFFAIRS Total						\$ -	\$ 1,453,369
ENVIRONMENTAL PROTECTION AGENCY							
	66.032	STATE INDOOR RADON GRANTS				\$ -	220,556
	66.032 Total					-	220,556
	66.034	SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT				-	377,385
	66.034	COVID-19 SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	COVID-19			-	195,354
	66.034 Total					-	572,739
	66.040	DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS				25,814	72,074
	66.040 Total					25,814	72,074
	66.432	STATE PUBLIC WATER SYSTEM SUPERVISION				-	1,626,057
	66.432 Total					-	1,626,057
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM				1,224,532	7,503,955
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		NATIONAL FISH AND WILDLIFE FOUNDATION	1401.18.061482	-	54,968
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		NATIONAL FISH AND WILDLIFE FOUNDATION	1401.20.069508	-	1,696
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		NATIONAL FISH AND WILDLIFE FOUNDATION	1401.20.070097	-	118,157
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		NATIONAL FISH AND WILDLIFE FOUNDATION	1401.22.073230	-	63,269
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		NATIONAL FISH AND WILDLIFE FOUNDATION	1401.22.073318	-	124,001
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	1157712/2/86473	-	622,740
	66.437 Total					1,224,532	8,488,786
	66.444	LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER (SDWA 1464(D)) (A)				-	249,016
	66.444 Total					-	249,016
	66.454	WATER QUALITY MANAGEMENT PLANNING				121,194	199,168
	66.454 Total					121,194	199,168
	66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS				750,861	753,852
	66.460 Total					750,861	753,852
	66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS				-	1,000
	66.461 Total					-	1,000
	66.472	BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS				-	55,998
	66.472 Total					-	55,998
	66.509	SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM				-	107,218
	66.509 Total					-	107,218
	66.605	PERFORMANCE PARTNERSHIP GRANTS				79,772	10,374,799
	66.605 Total					79,772	10,374,799
	66.701	TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS				-	174,540
	66.701 Total					-	174,540
	66.707	TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS				-	84,801
	66.707 Total					-	84,801
	66.708	POLLUTION PREVENTION GRANTS PROGRAM				-	135,215
	66.708 Total					-	135,215
	66.802	SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS				-	275,590
	66.802 Total					-	275,590
	66.804	UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM				-	318,196
	66.804 Total					-	318,196
	66.805	LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM				-	621,185
	66.805 Total					-	621,185

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	66.809	SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS				-	123,614
	66.809 Total					-	123,614
	66.814	BROWNFIELDS TRAINING, RESEARCH, AND TECHNICAL ASSISTANCE GRANTS AND COOPERATIVE AGREEMENTS				-	417,476
	66.814 Total					-	417,476
	66.817	STATE AND TRIBAL RESPONSE PROGRAM GRANTS				-	856,552
	66.817 Total					-	856,552
	66.962	GEOGRAPHIC PROGRAMS - COLUMBIA RIVER BASIN RESTORATION (CRBR) PROGRAM				-	58,681
	66.962 Total					-	58,681
ENVIRONMENTAL PROTECTION AGENCY Total						\$ 2,202,173	\$ 25,787,113
DEPARTMENT OF ENERGY							
	81.041	STATE ENERGY PROGRAM				\$ 19,500	\$ 1,096,136
	81.041 Total					19,500	1,096,136
	81.042	WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS				2,132,115	2,668,308
	81.042 Total					2,132,115	2,668,308
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		3D ARRAY TECHNOLOGY	AG210606	227,423	3,269,300
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		ALCHEMR	PREAWARD	-	20,378
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		ARCTURA	2022-UCONN-001	-	103,704
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		RADIATION MONITORING DEVICES	C22-08	-	45,000
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM				-	104,926
	81.049 Total					227,423	3,543,308
	81.086	CONSERVATION RESEARCH AND DEVELOPMENT				105,617	981,128
	81.086	CONSERVATION RESEARCH AND DEVELOPMENT		STANFORD UNIVERSITY	PREAWARD	-	75,066
	81.086 Total					105,617	1,056,194
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT				48,829	160,237
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		CLEAN ENERGY SMART MANUFACTURING INNOVATION	4550 G WA333	-	42,458
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		NEXTECH	AG 191296	-	26,008
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		OPUS 12	AG201162	-	22,158
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		REMADE INSTITUTE	Subaward No. 21-01-DE-5071	-	12,308
	81.087 Total					48,829	263,169
	81.089	FOSSIL ENERGY RESEARCH AND DEVELOPMENT				-	193,256
	81.089	FOSSIL ENERGY RESEARCH AND DEVELOPMENT		CUMMINS	AG201464	-	38,541
	81.089	FOSSIL ENERGY RESEARCH AND DEVELOPMENT		RAYTHEON TECHNOLOGIES	PO# 2609017	-	62,886
	81.089 Total					-	294,683
	81.112	STEWARDSHIP SCIENCE GRANT PROGRAM		TEXAS A&M UNIVERSITY	M1803472	-	154,220
	81.112 Total					-	154,220
	81.117	ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE				-	230,694
	81.117 Total					-	230,694
	81.121	NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION				47,865	89,652
	81.121 Total					47,865	89,652
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		CHEMTRONERGY	2019-02	145,611	801,162
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		MARINE BIOLOGICAL LABORATORY	53721	-	8,572
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		UNIVERSITY OF ALASKA, FAIRBANKS	UAF 20-0133	-	74,388
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	429458-19213	-	85,066
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		WOODS HOLE OCEANOGRAPHIC INSTITUTION	A101412	-	114,800
	81.135 Total					145,611	1,159,244
	81.RD	MACRO-RESILIENCY OF THE NORTH AMERICAN POWER GRID	1F-60605			-	68,554
	81.RD	SIDIS PION ELECTROPRODUCTION WITH CLAS12	2F-60053	UCHICAGO ARGONNE	2F-60053	-	60,383
	81.RD	GREENHOUSE AND FIELD CHARACTERIZATION OF POPLAR TREES	400019707			-	46,155
	81.RD	DEFECT EVOLUTION IN IN SITU HELIUM INJECTED FERRITIC ALLOYS	666514			-	6,930
	81.RD	WATERPY: OPEN-SOURCE MODELING & OPTIMIZATION LIBRARY FOR WATER TREATMENT PROCESSES	7602732			-	416,654
	81.RD	UHPRO MEMBRANE AND MODULE DESIGN AND OPTIMIZATION	7615518			-	148,714
	81.RD	COMMUNITY CENTERED SOLAR DEVELOPMENT	7625166			-	22,199
	81.RD	ADDITIVE MANUFACTURING FOR CUSTOMIZED MEMBRANES	7634414			-	265,393
	81.RD	INTEGRATED MULTISCALE MODELING AND EXPERIMENTAL APPROACH TO UNDERSTAND VISCOELASTICITY OF ELASTOMERS	B641677			-	1,987
	81.RD	EXPERIMENTAL MEASUREMENT OF FUEL REACTIVITY AND SOOT LOAD SCULPTOR: ROBUST DYNAMIC LOAD MODELING AND UNCERTAINTY QUANTIFICATION	B642986			-	(345)
	81.RD	PHYSICS-INFORMED LEARNING FOR POWER SYSTEM DECISION MAKING UNDER UNCERTAINTIES WITH RENEWABLE ENERGY	B649043			-	78,450
	81.RD	UNDER UNCERTAINTIES WITH RENEWABLE ENERGY	B653395			-	31,567
	81.RD	DYNAMIC LOAD MODELING	B654766			-	55,134

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	81.RD	FEASIBILITY OF TRANSFORMER-BASED CODE MIGRATION FOR HPC	B656511			-	17,763
	81.RD	MODELING AND THEORY OF DYNAMIC QUANTUM STATES AND UNCONVENTIONAL ORDERS	Contract #C1252 CW10093			-	2,503
	81.RD	EIC BACKGROUND STUDIES AND THE IMPACT ON THE IR AND DETECTOR DESIGN	Contract No. 341820 Amend 1			-	14,213
	81.RD	SUPPORT FOR DEVELOPMENT OF A PLANNING, OPERATION, AND CONTROL FRAMEWORK FOR HYBRID ENERGY STORAGE AND RENEWABLE GENERATION SYSTEMS	Contract No. 392807			2,046	42,645
	81.RD	MOLECULAR QUANTUM INFORMATION SCIENCE	No. 409096			-	38,937
	81.RD	SPIN PROPERTIES OF RADIOLYTICALLY GENERATED SPIN-CORRELATED RADICAL PAIRS	No. 427168			-	5,518
	81.RD	THE NATIONAL ALLIANCE FOR WATER INNOVATION	No. 7550806			-	120,732
	81.RD	MICROFLUIDICS CONSORTIUM: MACHINE LEARNING PLATFORM DEVELOPMENT	PO #N000465372	HONEYWELL	PO #N000465372	-	36,609
	81.RD	ANALYSIS AND DEVELOPMENT OF NOVEL MULTI-RATE COUPLING SCHEMES BASED ON DISCONTINUOUS-GALERKIN-IN-TIME METHODS	PO#2222794			-	34,421
	81.RD	LANL GRA PROGRAM	PREAWARD			-	152,788
	81.RD	RESILIENCE AND STABILITY ORIENTED CELLULAR GRID OPTIMIZATION FOR COMMUNITIES WITH SOLAR PVS AND MOBILE ENERGY STORAGE	SUB-2022-10087			-	168,806
	81.RD	ORGANIC ELECTRODES AND SOLID-STATE ELECTROLYTES: A DIFFERENT APPROACH FOR A MORE SUSTAINABLE AND SAFER ENERGY STORAGE	Subcontract No. 2F-60022			-	54,697
	81.RD	AUTOMATED COMBUSTION CHEMISTRY SUBCOMPONENT	Subcontract No. 2F-60240			-	41,905
	81.RD	OPTIMIZATION OF PARKING ALLOCATION FOR DIFFERENT VEHICLE TYPES	Subcontract No. 3F-60033			-	7,043
	81.RD Total					2,046	1,940,355
DEPARTMENT OF ENERGY Total						\$ 2,729,006	\$ 12,495,963
DEPARTMENT OF EDUCATION							
	84.002	ADULT EDUCATION - BASIC GRANTS TO STATES				\$ 3,973,773	\$ 4,835,075
	84.002 Total					3,973,773	4,835,075
	84.007	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS				-	4,745,409
	84.007 Total					-	4,745,409
	84.010	TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES				148,429,565	152,746,028
	84.010 Total					148,429,565	152,746,028
	84.013	TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH				-	1,383,628
	84.013 Total					-	1,383,628
	84.017	INTERNATIONAL RESEARCH AND STUDIES				-	65,076
	84.017 Total					-	65,076
	84.027	SPECIAL EDUCATION GRANTS TO STATES				148,117,518	173,260,578
	84.027	SPECIAL EDUCATION GRANTS TO STATES		MA DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION	196019RFQDSCRS1UCONN	-	83,318
	84.027	SPECIAL EDUCATION GRANTS TO STATES		MERIDEN PUBLIC SCHOOLS	H027A22021	-	2,135
	84.027	SPECIAL EDUCATION GRANTS TO STATES		NEW HAVEN SCHOOL DISTRICT	H027A180021	-	2,071
	84.027 Total					148,117,518	173,348,102
	84.031	HIGHER EDUCATION INSTITUTIONAL AID				-	1,558,776
	84.031 Total					-	1,558,776
	84.033	FEDERAL WORK-STUDY PROGRAM				-	3,877,436
	84.033 Total					-	3,877,436
	84.038	FEDERAL PERKINS LOAN PROGRAM_ FEDERAL CAPITAL CONTRIBUTIONS (NOTE 5)				-	6,924,187
	84.038 Total					-	6,924,187
	84.042	TRIO STUDENT SUPPORT SERVICES				-	1,708,322
	84.042 Total					-	1,708,322
	84.044	TRIO TALENT SEARCH				-	285,996
	84.044 Total					-	285,996
	84.047	TRIO UPWARD BOUND				-	2,283,946
	84.047 Total					-	2,283,946
	84.048	CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES				8,522,492	11,965,038
	84.048 Total					8,522,492	11,965,038
	84.051	CAREER AND TECHNICAL EDUCATION -- NATIONAL PROGRAMS				-	84,577
	84.051 Total					-	84,577
	84.063	FEDERAL PELL GRANT PROGRAM				-	140,258,014
	84.063 Total					-	140,258,014
	84.126	REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES				-	26,836,457
	84.126 Total					-	26,836,457
	84.173	SPECIAL EDUCATION PRESCHOOL GRANTS				5,590,735	5,644,374
	84.173	COVID-19 SPECIAL EDUCATION PRESCHOOL GRANTS	COVID-19			-	1,732,230
	84.173 Total					5,590,735	7,376,604
	84.177	REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND				-	353,602

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	84.177 Total					-	353,602
	84.181	SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES				-	3,561,030
	84.181	COVID-19 SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	COVID-19			-	752,091
	84.181 Total					-	4,313,121
	84.187	SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES				-	76,357
	84.187 Total					-	76,357
	84.196	EDUCATION FOR HOMELESS CHILDREN AND YOUTH				937,503	1,122,846
	84.196 Total					937,503	1,122,846
	84.200	GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED				-	850,079
	84.200 Total					-	850,079
	84.206	JAVITS GIFTED AND TALENTED STUDENTS EDUCATION				39,693	2,115,207
	84.206	JAVITS GIFTED AND TALENTED STUDENTS EDUCATION		EAST TENNESSEE STATE UNIVERSITY	19-287-2-S2.2	-	18,688
	84.206 Total					39,693	2,133,895
	84.215	INNOVATIVE APPROACHES TO LITERACY; PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY PROJECTS		CONNECTICUT CHILDREN'S MEDICAL CENTER	CCMC 22-181073-05/ED S215N210037	-	29,461
	84.215	INNOVATIVE APPROACHES TO LITERACY; PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY PROJECTS		CONNECTICUT CHILDREN'S MEDICAL CENTER	CCMC 22-181073-05-01/ED S215N210037	-	30,467
	84.215 Total					-	59,928
	84.217	TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT				-	290,871
	84.217 Total					-	290,871
	84.268	FEDERAL DIRECT STUDENT LOANS				-	294,476,667
	84.268 Total					-	294,476,667
	84.287	TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS				11,849,873	12,375,476
	84.287 Total					11,849,873	12,375,476
	84.298	STATE GRANTS FOR INNOVATIVE PROGRAMS				-	(1,432)
	84.298 Total					-	(1,432)
	84.305	EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION				271,007	1,321,715
	84.305	EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION		MICHIGAN STATE UNIVERSITY	RC113591-UCONN	-	31,209
	84.305	EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION		UNIVERSITY OF VIRGINIA	GM10176.170062	-	1,449
	84.305 Total					271,007	1,354,373
	84.323	SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT		ME DEPARTMENT OF EDUCATION	20220614*3342	-	60,381
	84.323 Total					-	60,381
	84.324	RESEARCH IN SPECIAL EDUCATION				733,808	2,663,591
	84.324	RESEARCH IN SPECIAL EDUCATION		LEHIGH UNIVERSITY	544235-78001	-	93,696
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF KANSAS	FY2019-104	-	126,984
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF KANSAS	FY2019-117-M1	-	54,007
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF OKLAHOMA	Pre-Award	-	75,544
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF TENNESSEE	A18-0099-S002-06	-	20,232
	84.324 Total					733,808	3,034,054
	84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES				1,456,759	3,914,191
	84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES		BOSTON UNIVERSITY	4500003383	-	271,992
	84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES		UNIVERSITY OF FLORIDA-CEEDAR CENTER	H325A120003	-	101,712
	84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES		VANDERBILT UNIVERSITY	61327	-	182,091
	84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES		VANDERBILT UNIVERSITY	UNIV58451	-	15,377
	84.325 Total					1,456,759	4,485,363
	84.326	SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES				3,155	296,064
	84.326	SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES		UNIVERSITY OF OREGON	282070G	-	1,149,248
	84.326 Total					3,155	1,445,312
	84.334	GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS				12,250	4,692,383
	84.334 Total					12,250	4,692,383
	84.335	CHILD CARE ACCESS MEANS PARENTS IN SCHOOL				-	953,105
	84.335 Total					-	953,105
	84.365	ENGLISH LANGUAGE ACQUISITION STATE GRANTS				6,459,247	6,753,668
	84.365 Total					6,459,247	6,753,668
	84.367	SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)				16,810,319	17,939,662
	84.367 Total					16,810,319	17,939,662
	84.369	GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES				-	5,398,214

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	84.369 Total					-	5,398,214
	84.372	STATEWIDE LONGITUDINAL DATA SYSTEMS				-	803,039
	84.372 Total					-	803,039
	84.374	TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)		EDUCATION SERVICE CENTER OF NORTHEAST OHIO (ESCNEO)	PO# 2202143	-	125,004
	84.374 Total					-	125,004
	84.378	COLLEGE ACCESS CHALLENGE GRANT PROGRAM				-	64,124
	84.378 Total					-	64,124
	84.379	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)				-	37,720
	84.379 Total					-	37,720
	84.421	DISABILITY INNOVATION FUND (DIF)				657,830	871,663
	84.421 Total					657,830	871,663
	84.423	SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM		FLORIDA STATE UNIVERSITY	R000002705	-	101,446
	84.423 Total					-	101,446
	84.424	STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM				10,799,626	11,153,926
	84.424 Total					10,799,626	11,153,926
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425C			-	5,360,806
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425C			-	5,318
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425C	BERLIN PUBLIC SCHOOLS	S425U210030	-	867
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425D	NEW HAVEN SCHOOL DISTRICT	S425U210030	-	179,812,666
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425E			11,911	11,991
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425F			20,311,409	20,311,409
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425L			2,784,243	2,784,243
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425P			1,296,763	1,296,763
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425T			2,786,920	2,786,920
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425U			235,359,508	283,044,363
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425V			-	8,125,142
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425W			-	2,331,861
	84.425 Total					442,363,420	506,422,974
	84.U05	TIER 3 WRAPAROUND	BPO75142	UNIVERSITY OF WASHINGTON	BPO75142	-	40,007
	84.U05 Total					-	40,007
	84.U06	FAST DIRECT SLICING FOR ADDITIVE MANUFACTURING	N000424618	HONEYWELL	N000424618	-	19,895
	84.U06 Total					-	19,895
DEPARTMENT OF EDUCATION Total						\$ 807,028,573	\$ 1,422,090,394
NATIONAL ARCHIVES & RECORDS ADMINISTRATION							
	89.003	NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS				\$ 1,450	\$ 46,517
	89.003 Total					1,450	46,517
NATIONAL ARCHIVES & RECORDS ADMINISTRATION Total						\$ 1,450	\$ 46,517
DELTA REGIONAL AUTHORITY							
	90.401	HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS				\$ 1,010,357	\$ 2,779,221
	90.401 Total					1,010,357	2,779,221
DELTA REGIONAL AUTHORITY Total						\$ 1,010,357	\$ 2,779,221
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
	93.003	PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND				\$ -	\$ 149,154
	93.003 Total					-	149,154
	93.041	SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION				42,496	56,415
	93.041 Total					42,496	56,415
	93.042	SPECIAL PROGRAMS FOR THE AGING TITLE VII, CHAPTER 2 LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS				-	172,216
	93.042	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	COVID-19			-	204,078
	93.042 Total					-	376,294
	93.043	SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES				222,156	222,156
	93.043	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	COVID-19			26,878	26,878
	93.043 Total					249,034	249,034
	93.044	SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS				3,848,678	3,848,678
	93.044	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	COVID-19			952,300	1,213,142
	93.044 Total					4,800,978	5,061,820
	93.045	SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES				9,042,205	9,042,205
	93.045	COVID-19 SPECIAL PROGRAMS FOR THE AGING TITLE III, PART C, NUTRITION SERVICES	COVID-19			2,280,407	2,280,407
	93.045 Total					11,322,612	11,322,612

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	93.048	SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS				438,941	438,941
	93.048	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	COVID-19			108,110	108,910
	93.048 Total					547,051	547,851
	93.052	NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E				2,103,643	2,103,643
	93.052	COVID-19 NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	COVID-19			407,692	432,723
	93.052 Total					2,511,335	2,536,366
	93.053	NUTRITION SERVICES INCENTIVE PROGRAM (NOTE 4)				1,017,447	1,017,447
	93.053 Total					1,017,447	1,017,447
	93.064	LABORATORY TRAINING, EVALUATION, AND QUALITY ASSURANCE PROGRAMS				-	138,737
	93.064 Total					-	138,737
	93.069	PUBLIC HEALTH EMERGENCY PREPAREDNESS				312,950	6,401,578
	93.069 Total					312,950	6,401,578
	93.070	ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE				22,490	991,500
	93.070 Total					22,490	991,500
	93.071	MEDICARE ENROLLMENT ASSISTANCE PROGRAM				256,742	256,742
	93.071 Total					256,742	256,742
	93.073	BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE				130,391	259,801
	93.073 Total					130,391	259,801
	93.077	FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH				-	232,905
	93.077 Total					-	232,905
	93.079	COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE				-	91,833
	93.079 Total					-	91,833
	93.080	BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH		CHILDREN'S HOSPITAL CORPORATION	CHC:GENFD0002269896/CDC:NU27D D00020	-	6,325
	93.080 Total					-	6,325
	93.084	PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES				18,883	99,632
	93.084 Total					18,883	99,632
	93.087	ENHANCE SAFETY OF CHILDREN AFFECTED BY SUBSTANCE ABUSE				-	44,890
	93.087 Total					-	44,890
	93.090	GUARDIANSHIP ASSISTANCE				-	6,179,237
	93.090 Total					-	6,179,237
	93.092	AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM				-	416,154
	93.092 Total					-	416,154
	93.094	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION				-	95,032
	93.094 Total					-	95,032
	93.103	FOOD AND DRUG ADMINISTRATION RESEARCH		PHYSICAL SCIENCES	PREAWARD	37,770	2,889,073
	93.103	FOOD AND DRUG ADMINISTRATION RESEARCH		PIEZOBIOMEMBRANE	AG220691	-	123,398
	93.103	FOOD AND DRUG ADMINISTRATION RESEARCH				-	78,404
	93.103 Total					37,770	3,090,875
	93.104	COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)				-	752,315
	93.104	COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)		MENTAL HEALTH AND RECOVERY BOARD OF UNION COUNTY	AG230702	-	13,542
	93.104	COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)		RESEARCH FOUNDATION FOR MENTAL HYGIENE	PO#16099260992	-	6,157
	93.104 Total					-	772,014
	93.107	AREA HEALTH EDUCATION CENTERS				459,681	544,278
	93.107 Total					459,681	544,278
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS				179,221	849,108
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		AMERICAN ACADEMY OF PEDIATRICS	PO# 101192	-	6,551
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		CONNECTICUT CHILDREN'S MEDICAL CENTER (CCMC)	21-181060-03	-	5,250
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(IISMMS)	ISMMS 0253-6540-4609/HRSA	-	(5,208)
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(IISMMS)	PO# /0253-7152-4609/H30MC24048	-	1,088
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(IISMMS)	PO#SC608603L /0253-7151/H30MC24048	-	18,879
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ORGANIZATION OF TERATOLOGY INFORMATION SERVICES	OTIS YR08/HRSA 5UG4MC27861	-	6,752

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	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ORGANIZATION OF TERATOLOGY INFORMATION SERVICES	OTIS YR09/HRSA 5UG4MC27861	-	54,955
	93.110	COVID-19 MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	COVID-19			-	445,000
	93.110 Total					179,221	1,382,375
	93.113	ENVIRONMENTAL HEALTH		CIENCIA	Project #753601	250,733	693,472
	93.113	ENVIRONMENTAL HEALTH		JOHNS HOPKINS UNIVERSITY	2003338059	-	45,766
	93.113	ENVIRONMENTAL HEALTH		UNIVERSITY OF MINNESOTA	P007567001	-	29,595
	93.113	ENVIRONMENTAL HEALTH				-	156,837
	93.113 Total					250,733	925,670
	93.116	PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS				-	784,759
	93.116 Total					-	784,759
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		AMERICAN ASSOC FOR DENTAL, ORAL, AND CRANIOFACIAL RESEARCH	AADR/NIDCR 5UE5DE029439	491,062	4,651,738
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		CARNEGIE MELLON UNIVERSITY	CARNEGIE MELLON 1090651-440429/NIH	-	26,689
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		INDIANA UNIVERSITY	IU 9297-UCONN	-	113,565
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY	PO#503543/R01DE030413	-	14,539
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY	PO ATR10130451 Sub	-	4,360
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY	13100310228/NIH	-	174,273
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		UNIVERSITY OF PENNSYLVANIA	PO ATR10515522 Sub	-	101,401
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		UNIVERSITY OF SOUTH CAROLINA	580833/ PO# 4920642	-	2,781
	93.121	ORAL DISEASES AND DISORDERS RESEARCH			20-3977 PO#2000050245	-	-
	93.121 Total					491,062	5,089,346
	93.130	COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES				-	221,862
	93.130 Total					-	221,862
	93.135	CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION		YALE UNIVERSITY	CON-80003054(GR113358)	-	17,296
	93.135 Total					-	17,296
	93.136	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS		RESEARCH INSTITUTE AT NATIONWIDE CHILDREN'S HOSPITAL	710071-092300PO4608031-0-46	2,159,379	6,638,612
	93.136	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS				-	5,755
	93.136 Total					2,159,379	6,644,367
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		DARTMOUTH COLLEGE	R154	-	8,411
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		TEXAS A&M UNIVERSITY	M2300997	-	(114)
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		YALE UNIVERSITY	CON-800003093(GR112834)	-	18,936
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION				-	113,071
	93.143 Total					-	140,304
	93.150	PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)				-	824,248
	93.150 Total					-	824,248
	93.153	COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH		CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 21-185030-03 /HRSA	-	15,631
	93.153	COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH		CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 22-185033-01 /HRSA H1231109	-	165,095
	93.153 Total					-	180,726
	93.165	GRANTS TO STATES FOR LOAN REPAYMENT				-	12,688
	93.165 Total					-	12,688
	93.172	HUMAN GENOME RESEARCH		YALE UNIVERSITY	Yale CON-80003361 (GR114293) / NIH	833,500	1,570,597
	93.172	HUMAN GENOME RESEARCH				-	337,281
	93.172 Total					833,500	1,907,878
	93.173	RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS		SMARTY EARS, LLC	SAS189	215,301	2,100,711
	93.173	RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS				-	(1,710)
	93.173 Total					215,301	2,099,001
	93.197	CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN				6,250	227,299
	93.197 Total					6,250	227,299
	93.211	TELEHEALTH PROGRAMS		MCCALL BEHAVERAL HEALTH/HHS	SP-20-002	-	6,000
	93.211 Total					-	6,000
	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH		BROWN UNIVERSITY	00002081	120,825	1,103,378
	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH				-	220,089

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	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH		RTI INTERNATIONAL	1-340-0217178-65974L	-	227,631
	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH		UNIVERSITY OF CALIFORNIA, LOS ANGELES	PREAWARD	-	(5,932)
	93.213 Total					120,825	1,545,166
	93.226	RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES				-	394,087
	93.226 Total					-	394,087
	93.233	NATIONAL CENTER ON SLEEP DISORDERS RESEARCH				-	767,851
	93.233	NATIONAL CENTER ON SLEEP DISORDERS RESEARCH		KAISER PERMANENTE	RNG212054-UCONN-02	-	16,142
	93.233	NATIONAL CENTER ON SLEEP DISORDERS RESEARCH		YALE UNIVERSITY	CON-80004261(GR119170)	-	71,498
	93.233 Total					-	855,491
	93.236	GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES				18,554	253,413
	93.236 Total					18,554	253,413
	93.240	STATE CAPACITY BUILDING				-	541,414
	93.240 Total					-	541,414
	93.242	MENTAL HEALTH RESEARCH GRANTS				2,202,539	10,025,180
	93.242	MENTAL HEALTH RESEARCH GRANTS		DREXEL UNIVERSITY	800106/PO#U0261080	-	238,291
	93.242	MENTAL HEALTH RESEARCH GRANTS		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	BYE2129-01/NIH RF1 MH117604	-	133,719
	93.242	MENTAL HEALTH RESEARCH GRANTS		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	BYE2267/NIH RF1 MH117604-01S1	-	26,022
	93.242	MENTAL HEALTH RESEARCH GRANTS		STANFORD UNIVERSITY	61138664-121865	-	7,170
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF MASSACHUSETTS	S51110000046594 PO	-	24,948
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF MASSACHUSETTS, LOWELL	S51110000046594	-	92,119
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF PITTSBURGH	AWD00006091 (138109-1)/R01 MH108509	-	8,845
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF UTAH	PO#-U000326024 SA#:10058034-01	-	740,175
	93.242	MENTAL HEALTH RESEARCH GRANTS		YALE UNIVERSITY	CON-80003563 (GR115787)	-	1,592
	93.242	MENTAL HEALTH RESEARCH GRANTS		YALE UNIVERSITY	YALE GR107375 (CON-80001895) /	-	4,755
	93.242 Total					2,202,539	11,302,816
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE				1,075,681	6,703,425
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		ADELPHI UNIVERSITY	SM080023-UCONN21-22 / SAMHSA	-	12,415
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		ADELPHI UNIVERSITY	SM085102-UCHC21-22 / SAMHSA	-	9,371
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		ADELPHI UNIVERSITY	SM085102-UCHC21-22-23 / SAMHSA	-	23,201
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		CHRYSALIS CENTER	AG171239	-	40,735
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		COMMUNITY MENTAL HEALTH AFFILIATES INC	CMHA/SAMHSA 1H79TI084207-01	-	39,111
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		COMMUNITY RENEWAL TEAM INCORPORATED	CRT/SAMHSA H79TI084246-01	-	81,127
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		COUNCIL ON SOCIAL WORK	TI085588	-	4,779
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		NATIONAL ASSOCIATION OF STATE MENTAL HEALTH PROGRAM DIRECTORS	520784740	-	337,581
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO#157132/SAMHSA H79SM080251	-	1,575
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		OK DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	4529065514	-	68,159
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		SUFFOLK UNIVERSITY	SUFFOLK UNIV 165603-610217/SAMHSA	-	12,415
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		UNIVERSITY OF MARYLAND, BALTIMORE	SubNo: 20694/PO #1000014847	-	138,570
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		WHEELER CLINIC	LTR-3-14-12	-	29,618
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		YALE UNIVERSITY	1H79TI080966-01	-	33,951
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		YALE UNIVERSITY	SU90HA33191-03-00	-	27,350
	93.243 Total					1,075,681	7,563,383
	93.247	ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM				46,851	654,943
	93.247 Total					46,851	654,943
	93.251	EARLY HEARING DETECTION AND INTERVENTION				64,601	254,148
	93.251 Total					64,601	254,148
	93.253	POISON CENTER SUPPORT AND ENHANCEMENT GRANT				-	284,983
	93.253 Total					-	284,983
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM				962,541	1,612,036

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	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION CREARE	UNLV GR14204/CDC R21OH012194 PO 110106	-	49,561 (2,570)
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		UNIVERSITY OF MASSACHUSETTS	S5113000047719 OUT PO#L001119641	-	12,119
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		UNIVERSITY OF MASSACHUSETTS	S5113000047719 PR B PO#L001119651	-	35,215
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		UNIVERSITY OF MASSACHUSETTS, LOWELL	S5113000047719	-	764
	93.262	COVID-19 OCCUPATIONAL SAFETY AND HEALTH PROGRAM	COVID-19			-	368,445
	93.262 Total					962,541	2,075,570
	93.264	NURSE FACULTY LOAN PROGRAM (NFLP) (NOTE 5)				-	6,141,955
	93.264 Total					-	6,141,955
	93.268	IMMUNIZATION COOPERATIVE AGREEMENTS (NOTE 4)				3,765,582	45,009,950
	93.268	COVID-19 IMMUNIZATION COOPERATIVE AGREEMENTS	COVID-19			-	7,866,969
	93.268 Total					3,765,582	52,876,919
	93.270	VIRAL HEPATITIS PREVENTION AND CONTROL				-	332,367
	93.270 Total					-	332,367
	93.273	ALCOHOL RESEARCH PROGRAMS		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO# 149490/NIH R01AA025947	124,776	2,837,522
	93.273	ALCOHOL RESEARCH PROGRAMS		ROWAN UNIVERSITY	R15AA028637	-	26,971
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 100-1009189- 95452/5U10AA008401	-	5,095
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 100-1171519- 92823/5R01AA029914	-	454,654
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 1009189-82217/UIOAA008401- 30	-	42,563
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 1009189-92319/5U10AA008401	-	(87)
	93.273	ALCOHOL RESEARCH PROGRAMS		UNIVERSITY OF MASSACHUSETTS	SUB00000289 / PO WA01389745 /	-	87,811
	93.273 Total					124,776	3,471,184
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS				1,127,904	4,471,125
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NEW YORK UNIVERSITY	NYU PO M210396142/NIH R33DA049252	-	65,860
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NEW YORK UNIVERSITY	NYU PO#M220563835/NIH R01DA054141	-	32,222
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NEW YORK UNIVERSITY	NYU PO#M230627301/NIH R61DA057683	-	10,821
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO /NIH UG1DA050071	-	4,110
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO 158290 /NIH UG1DA050071	-	25,671
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		Q2I, LLC	2QI 1R42DA049448/NIDA R42DA049448	-	84,295
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		SAN DIEGO STATE UNIVERSITY	D9848-04SA723A459916D7804	-	51,901
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		THE JACKSON LABORATORY	JAX 210306-0722-03 PO 215744 /NIH	-	1,613
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		THE JACKSON LABORATORY	JAX 210306-0723-03 PO218252/NIH	-	45,162
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		THE OHIO STATE UNIVERSITY	GR128903 PO-SPC-1000006951/NIH R01	-	10,390
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		UNIVERSITY OF NORTH TEXAS	RF00221-2021-0224	-	108,090
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		UNIVERSITY OF WASHINGTON	UWSC12624	-	131,731
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		VIRGINIA COMMONWEALTH UNIVERSITY	FP00009916_SA002	-	27,895
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		YALE UNIVERSITY	CON-80003536(GR114528)	-	85,346
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		YALE UNIVERSITY	CON-80003699(GR116592)	-	49,168
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		YALE UNIVERSITY	Yale CON-80004285(GR119760)/NIH R21	-	8,855
	93.279 Total					1,127,904	5,214,255
	93.283	CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE				-	74,757
	93.283 Total					-	74,757
	93.286	DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH				812,533	1,511,830
	93.286	DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH		UNIVERSITY OF WASHINGTON	NIHP41EB023912/UWSC10558PO#BP O35498	-	159,342
	93.286	DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH		UNIVERSITY OF WASHINGTON	UNIV OF WASHINGTON/NIH	-	71,250
	93.286	COVID-19 DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	COVID-19			-	(3,564)
	93.286 Total					812,533	1,738,858

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	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH				-	535,650
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		NEW YORK UNIVERSITY	21-A1-00-1005968	-	32,792
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		UNIVERSITY OF ALABAMA, TUSCALOOSA	A19-0258-S004	-	15,085
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		YALE UNIVERSITY	CON-80004281 (GR118923)	-	5,870
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		YALE UNIVERSITY	YALE CON-80003746(GR116640)/NIH	-	45,962
	93.307 Total					-	635,359
	93.310	TRANS-NIH RESEARCH SUPPORT				2,005,349	2,878,727
	93.310	TRANS-NIH RESEARCH SUPPORT		THE UNIVERSITY OF TEXAS AT EL PASO	UTEP 226141349J / NIH	-	(986)
	93.310	TRANS-NIH RESEARCH SUPPORT		THE UNIVERSITY OF TEXAS AT EL PASO	UTEP 226141387J / NIH	-	3,704
	93.310	COVID-19 TRANS-NIH RESEARCH SUPPORT	COVID-19	CONNECTICUT CHILDREN'S MEDICAL CENTER	22-181075-04	-	56,115
	93.310	COVID-19 TRANS-NIH RESEARCH SUPPORT	COVID-19	CONNECTICUT CHILDREN'S MEDICAL CENTER	23-181118-02	-	173,282
	93.310 Total					2,005,349	3,110,842
	93.317	EMERGING INFECTIONS PROGRAMS				1,450,552	4,627,178
	93.317	COVID-19 EMERGING INFECTIONS PROGRAMS	COVID-19			-	139,205
	93.317 Total					1,450,552	4,766,383
	93.318	PROTECTING AND IMPROVING HEALTH GLOBALLY: BUILDING AND STRENGTHENING PUBLIC HEALTH IMPACT, SYSTEMS, CAPACITY AND SECURITY		AMERICAN COLLEGE HEALTH ASSOCIATION	NU50CK000581	-	320
	93.318 Total					-	320
	93.323	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)				-	2,496,483
	93.323	COVID-19 EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	COVID-19			6,435,023	47,327,307
	93.323 Total					6,435,023	49,823,790
	93.324	STATE HEALTH INSURANCE ASSISTANCE PROGRAM				474,125	621,070
	93.324 Total					474,125	621,070
	93.334	THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS				-	254,865
	93.334 Total					-	254,865
	93.336	BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM				-	774,433
	93.336 Total					-	774,433
	93.342	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS				-	659,505
	93.342 Total					-	659,505
	93.351	RESEARCH INFRASTRUCTURE PROGRAMS				-	1,311,382
	93.351 Total					-	1,311,382
	93.353	21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT		KLEIN BUENDEL	0316-0167-004	-	117
	93.353 Total					-	117
	93.354	PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE				-	484,772
	93.354	COVID-19 PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	COVID-19			3,002,324	4,871,168
	93.354	COVID-19 PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	COVID-19			-	251,422
	93.354 Total					3,002,324	5,607,362
	93.361	NURSING RESEARCH				111,152	1,307,481
	93.361	NURSING RESEARCH		UNIVERSITY OF MARYLAND, BALTIMORE	F301414-1	-	35,115
	93.361	NURSING RESEARCH		UNIVERSITY OF MARYLAND, BALTIMORE	PREAWARD	-	63,180
	93.361	NURSING RESEARCH		YALE UNIVERSITY	CON-80003605 (GR115999)	-	10,267
	93.361	NURSING RESEARCH		YALE UNIVERSITY	CON-80003914 (GR118132)	-	78,362
	93.361 Total					111,152	1,494,405
	93.364	NURSING STUDENT LOANS				-	18,346
	93.364 Total					-	18,346
	93.365	SICKLE CELL TREATMENT DEMONSTRATION PROGRAM		JOHNS HOPKINS UNIVERSITY	JH PO#2005423487/2U1EMC27864-08-00	-	3,552
	93.365	SICKLE CELL TREATMENT DEMONSTRATION PROGRAM		JOHNS HOPKINS UNIVERSITY	JH PO#2005423487/SU1EMC27864-09-00	-	32,436
	93.365 Total					-	35,988
	93.366	STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES				158,930	522,460
	93.366 Total					158,930	522,460

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	93.367	FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS				-	303,386
	93.367 Total					-	303,386
	93.369	ACL INDEPENDENT LIVING STATE GRANTS				-	549,469
	93.369	COVID-19 ACL INDEPENDENT LIVING STATE GRANTS	COVID-19			-	5,425
	93.369 Total					-	554,894
	93.387	NATIONAL AND STATE TOBACCO CONTROL PROGRAM				112,500	706,267
	93.387 Total					112,500	706,267
	93.391	ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES				76,400	2,502,234
	93.391	COVID-19 ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	COVID-19			-	1,088,084
	93.391 Total					76,400	3,590,318
	93.393	CANCER CAUSE AND PREVENTION RESEARCH		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	0519/PO#931471	1,288,804	2,636,931
	93.393	CANCER CAUSE AND PREVENTION RESEARCH		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	PREAWARD	-	42,567
	93.393	CANCER CAUSE AND PREVENTION RESEARCH				-	43,464
	93.393 Total					1,288,804	2,722,962
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		PATHWARE	1R43CA278604-01-Sub	9,817	533,431
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		UNIVERSITY OF KENTUCKY	3200003104-21-220	-	25,652
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		UNIVERSITY OF MARYLAND AT BALTIMORE	UMD 1903275 PO#5R00005694/NIH	-	78,395
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		UNIVERSITY OF PENNSYLVANIA	574776/PO-4741901	-	(1,913)
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		WASHINGTON STATE UNIVERSITY	WSU138432-SPC003191/NIH R21CA256382	-	10,136
	93.394 Total					9,817	679,325
	93.395	CANCER TREATMENT RESEARCH		NAMI THERAPEUTICS	AG220125	251,456	1,686,220
	93.395	CANCER TREATMENT RESEARCH				-	161,976
	93.395 Total					251,456	1,848,196
	93.396	CANCER BIOLOGY RESEARCH		BETH ISRAEL DEACONESS MEDICAL CENTER	01062347	261,036	2,059,310
	93.396	CANCER BIOLOGY RESEARCH		QUERCUS MOLECULAR DESIGN	1R41 CA247113-01	-	184,414
	93.396	CANCER BIOLOGY RESEARCH		THE JACKSON LABORATORY	210380-0823-03PO	-	(2,575)
	93.396	CANCER BIOLOGY RESEARCH		THE JACKSON LABORATORY	218231/U01CA271830	-	58,931
	93.396	CANCER BIOLOGY RESEARCH		THE JACKSON LABORATORY	JAX 210380-0822-03 PO 216497/NIH	-	25,755
	93.396 Total					261,036	2,325,835
	93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH		AMERICAN ACADEMY OF PEDIATRICS	PO# 101193	-	2,593
	93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH		ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	ACT EARLY AMBASSADORS	-	219
	93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH		ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	CHILDREN'S MENTAL HEALTH CHAMPION	-	2,276
	93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH		NATIONAL ASSOCIATION OF CHRONIC DISEASE DIRECTORS	NACDD 230288/24514045/6NU38OT000286	-	50,508
	93.421	COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	COVID-19	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	AUCD 06-8814-22/CDC 6 NU38OT000280	-	35,166
	93.421	COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	COVID-19	NATIONAL ASSOCIATION OF CHRONIC DISEASE DIRECTORS	2742021 220244	-	187,516
	93.421	COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	COVID-19	NATIONAL COUNCIL FOR MENTAL WELLBEING	2717.0001	-	1,709
	93.421 Total					-	279,987
	93.426	THE NATIONAL CARDIOVASCULAR HEALTH PROGRAM				10,232	1,931,042
	93.426 Total					10,232	1,931,042
	93.434	EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS				76,509	7,196,765
	93.434 Total					76,509	7,196,765
	93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)				189,328	626,665
	93.436 Total					189,328	626,665

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	93.439	STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)				(3,715)	800,513
	93.439 Total					(3,715)	800,513
	93.461	COVID-19 HRSA COVID-19 CLAIMS REIMBURSEMENT FOR THE UNINSURED PROGRAM AND THE COVID-19 COVERAGE ASSISTANCE FUND	COVID-19			-	347,791
	93.461 Total					-	347,791
	93.464	ACL ASSISTIVE TECHNOLOGY				-	442,022
	93.464	COVID-19 ACL ASSISTIVE TECHNOLOGY	COVID-19			-	20,000
	93.464 Total					-	462,022
	93.470	ALZHEIMER'S DISEASE PROGRAM INITIATIVE (ADPI)		LIVWELL ALLIANCE, INC	LiveWell Alliance, Inc./ACL	-	19,010
	93.470 Total					-	19,010
	93.478	PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES				-	282,150
	93.478 Total					-	282,150
	93.497	COVID-19 FAMILY VIOLENCE PREVENTION AND SERVICES/ SEXUAL ASSAULT/RAPE CRISIS SERVICES AND SUPPORTS	COVID-19			979,897	979,897
	93.497 Total					979,897	979,897
	93.499	COVID-19 LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM	COVID-19			-	2,535,561
	93.499 Total					-	2,535,561
	93.556	MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM				-	3,538,819
	93.556	COVID-19 MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	COVID-19			-	317,097
	93.556 Total					-	3,855,916
	93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES		TN DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	79903	1,552,562	239,228,896
	93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES		TN DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	79920	-	4,224
	93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES				-	74,196
	93.558	COVID-19 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	COVID-19			-	7,410,517
	93.558 Total					1,552,562	246,717,833
	93.563	CHILD SUPPORT SERVICES (NOTE 8)				-	57,823,812
	93.563 Total					-	57,823,812
	93.566	REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS				3,073,556	6,619,290
	93.566 Total					3,073,556	6,619,290
	93.568	LOW-INCOME HOME ENERGY ASSISTANCE				98,800,448	110,840,872
	93.568	COVID-19 LOW-INCOME HOME ENERGY ASSISTANCE	COVID-19			-	9,461,357
	93.568 Total					98,800,448	120,302,229
	93.569	COMMUNITY SERVICES BLOCK GRANT				9,708,466	9,708,466
	93.569	COVID-19 COMMUNITY SERVICES BLOCK GRANT	COVID-19			2,557,760	3,130,495
	93.569 Total					12,266,226	12,838,961
	93.575	CHILD CARE AND DEVELOPMENT BLOCK GRANT				5,434,051	64,951,428
	93.575	COVID-19 CHILD CARE AND DEVELOPMENT BLOCK GRANT	COVID-19			-	116,385,850
	93.575 Total					5,434,051	181,337,278
	93.583	REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM				131,962	131,962
	93.583 Total					131,962	131,962
	93.586	STATE COURT IMPROVEMENT PROGRAM				-	179,717
	93.586	COVID-19 STATE COURT IMPROVEMENT PROGRAM	COVID-19			-	135,000
	93.586 Total					-	314,717
	93.590	COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS				71,443	1,140,631
	93.590	COVID-19 COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	COVID-19			-	524,206
	93.590 Total					71,443	1,664,837
	93.596	CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND				-	24,901,736
	93.596 Total					-	24,901,736
	93.597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS				95,000	95,000
	93.597 Total					95,000	95,000
	93.599	CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)				-	818,109
	93.599	CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)		WATERBURY YOUTH SERVICES	2202CTCETV	-	1,509
	93.599 Total					-	819,618
	93.600	HEAD START				15,000	209,300
	93.600 Total					15,000	209,300
	93.603	ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS				-	508,034
	93.603 Total					-	508,034
	93.630	DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS				-	96,397
	93.630	COVID-19 DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	COVID-19			611,444	1,065,324
	93.630 Total					611,444	1,161,721
	93.632	UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE				-	654,873

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	93.632	COVID-19 UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	COVID-19			-	45,491
	93.632 Total					-	700,364
	93.643	CHILDREN'S JUSTICE GRANTS TO STATES				-	253,633
	93.643 Total					-	253,633
	93.645	STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM				-	1,698,904
	93.645 Total					-	1,698,904
	93.658	FOSTER CARE TITLE IV-E				-	52,021,991
	93.658 Total					-	52,021,991
	93.659	ADOPTION ASSISTANCE				-	56,038,872
	93.659 Total					-	56,038,872
	93.665	COVID-19 EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	COVID-19			-	581,114
	93.665 Total					-	581,114
	93.667	SOCIAL SERVICES BLOCK GRANT				11,907,373	16,465,896
	93.667 Total					11,907,373	16,465,896
	93.669	CHILD ABUSE AND NEGLECT STATE GRANTS				-	1,053,902
	93.669	COVID-19 CHILD ABUSE AND NEGLECT STATE GRANTS	COVID-19			-	382,125
	93.669 Total					-	1,436,027
	93.670	CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES				188,918	580,724
	93.670 Total					188,918	580,724
	93.671	FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES				1,480,561	1,480,561
	93.671	COVID-19 FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	COVID-19			499,850	500,000
	93.671 Total					1,980,411	1,980,561
	93.674	JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD				215,779	2,675,892
	93.674 Total					215,779	2,675,892
	93.732	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS				-	835,150
	93.732	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS		SACRED HEART UNIVERSITY	21-074-01	-	2,142
	93.732	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS				-	105,769
	93.732 Total					-	943,061
	93.738	PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS				451,072	693,703
	93.738	PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS		CLIFFORD BEERS	2B2CMS331760	-	5,153
	93.738	COVID-19 PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND	COVID-19			-	426,601
	93.738 Total					451,072	1,125,457
	93.747	ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM				-	6,597
	93.747	COVID-19 ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	COVID-19			-	829,857
	93.747 Total					-	836,454
	93.758	PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)				707,005	1,626,576
	93.758 Total					707,005	1,626,576
	93.767	CHILDREN'S HEALTH INSURANCE PROGRAM				-	44,270,662
	93.767	COVID-19 CHILDREN'S HEALTH INSURANCE PROGRAM	COVID-19			-	2,688,168
	93.767 Total					-	46,958,830
	93.775	STATE MEDICAID FRAUD CONTROL UNITS				-	594,951
	93.775 Total					-	594,951
	93.777	STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE				-	5,739,072
	93.777 Total					-	5,739,072
	93.778	MEDICAL ASSISTANCE PROGRAM				-	6,418,606,942
	93.778	COVID-19 MEDICAL ASSISTANCE PROGRAM	COVID-19			-	468,393,261
	93.778 Total					-	6,887,000,203
	93.788	OPIOID STR				569,407	14,568,377
	93.788	OPIOID STR		WHEELER CLINIC	19MHA1043	-	43,164
	93.788	OPIOID STR		WHEELER CLINIC	21MHA1028	-	12,608
	93.788	OPIOID STR		WHEELER CLINIC	AG230549	-	10,760
	93.788	OPIOID STR		WHEELER CLINIC	H79TI080253	-	12,231
	93.788	OPIOID STR		WHEELER CLINIC	LTR-05-03-21	-	3,279
	93.788	OPIOID STR		WHEELER CLINIC	LTR-10-26-21	-	2,046
	93.788	OPIOID STR		WHEELER CLINIC	LTR-12-10-20	-	80
	93.788 Total					569,407	14,652,545
	93.791	MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION				-	23,017,900
	93.791	COVID-19 MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	COVID-19			-	2,485,878
	93.791 Total					-	25,503,778

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	93.800	ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING				207,578	358,286
	93.800 Total					207,578	358,286
	93.829	SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES		CATHOLIC CHARITIES INC - ARCHDIOCESE OF HARTFORD	CATHOLIC CHAR/SAMHSA SM-21-013	-	77,085
	93.829	SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES		COMMUNITY MENTAL HEALTH AFFILIATES INC	CMHA/SAMHSA 6H79SM083086-01M002	-	17,818
	93.829 Total					-	94,903
	93.837	CARDIOVASCULAR DISEASES RESEARCH				1,090,909	3,654,319
	93.837	CARDIOVASCULAR DISEASES RESEARCH		BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY	STNFRD62054803-136064NIHR01HL146111	-	197,121
	93.837	CARDIOVASCULAR DISEASES RESEARCH		CORNOVUS PHARMACEUTICALS	CORNOVUS PHARMA/NIH R44 HL152710	-	(26)
	93.837	CARDIOVASCULAR DISEASES RESEARCH		DUKE UNIVERSITY	303000727	-	102,634
	93.837	CARDIOVASCULAR DISEASES RESEARCH		JOHNS HOPKINS UNIVERSITY	2005791671	-	44,482
	93.837	CARDIOVASCULAR DISEASES RESEARCH		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	Rutgers0905	-	224,117
	93.837	CARDIOVASCULAR DISEASES RESEARCH		UNIVERSITY OF HOUSTON	P01101901/R01HL147350 R-23-0070	-	6,193
	93.837	CARDIOVASCULAR DISEASES RESEARCH		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	OSP2018074/WA00691205	-	118,490
	93.837	CARDIOVASCULAR DISEASES RESEARCH		UNIVERSITY OF MASSACHUSETTS, AMHERST	23-017193 A 00	-	101,794
	93.837	CARDIOVASCULAR DISEASES RESEARCH		YALE UNIVERSITY	CON-80003617(GR116085)	-	11,840
	93.837 Total					1,090,909	4,460,964
	93.838	LUNG DISEASES RESEARCH				-	53,204
	93.838	LUNG DISEASES RESEARCH		REGENTS OF THE UNIVERSITY OF CALIFORNIA AT SAN DIEGO	UNIV OF CAL KR704560/NIHR01HL151306 PO ST0000385-WU21-	-	(4,279)
	93.838	LUNG DISEASES RESEARCH		THE WASHINGTON UNIVERSITY	352/R01HL13087605	-	27,936
	93.838 Total					-	76,861
	93.839	BLOOD DISEASES AND RESOURCES RESEARCH				-	507,435
	93.839	BLOOD DISEASES AND RESOURCES RESEARCH		AUGUSTA UNIVERSITY	33737-32	-	29
	93.839 Total					-	507,464
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH				763,572	8,172,932
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		BRIGHAM AND WOMEN'S HOSPITAL INC	BWH 119246/ NIH R01AR071326	-	257,887
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		BRIGHAM AND WOMEN'S HOSPITAL INC	BWH 125222/NIH R01 AR077132	-	123,804
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		EMORY UNIVERSITY	EMORY A697764/NIH R01AR078908	-	70,376
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		HEBREW REHAB CTR HEBREW SENIORLIFE	90086/ PRIME: R01AR075346	-	18,031
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		INDIANA UNIVERSITY	PO0482118 9276_UC/NIH R01 AR080116	-	5,859
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		TUFTS MEDICAL CENTER INC	TMC 5024747_SERV /NIHR01AR081791	-	7,405
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		UNIVERSITY OF MICHIGAN	SUBK00016211	-	23,793
	93.846 Total					763,572	8,680,087
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH				860,383	5,610,128
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		BROWN UNIVERSITY	00002044	-	64,052
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		PENNSYLVANIA STATE UNIVERSITY	UCONNDK0088244	-	37,893
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		STANFORD UNIVERSITY	PREAWARD	-	72,406
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF KANSAS, MEDICAL CENTER RESEARCH INSTITUTE	AWD10000039	-	31,234
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF MINNESOTA	P008300802	-	3,391
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF MISSOURI	C00075773-1	-	117,513
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF PENNSYLVANIA	572700/PO#4695268	-	15,285
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF PITTSBURGH	PO#P00569385/UPit 5R01DK118239	-	(711)
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		VANDERBILT UNIVERSITY	VUMC69341	-	40,243
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		YALE UNIVERSITY	YALE CON-80003505 (GR115400)/NIH	-	9,875
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		YALE UNIVERSITY	YALE CON-80003846(GR117678)/NIH	-	43,259
	93.847 Total					860,383	6,044,568
	93.853	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS				1,009,697	9,220,530
	93.853	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS		JACKSON LABORATORY	210277-0821-05	-	204,272
	93.853	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS		NORTHWESTERN UNIVERSITY	PREAWARD	-	106,492
	93.853 Total					1,009,697	9,531,294
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH				2,126,836	9,534,239
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY	Stanford SPO#242682/NIH U19AI171421	-	138,579
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		BRIGHAM AND WOMEN'S HOSPITAL INC	BWH 122904/NIH U01AI148306	-	92,459

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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		IOWA STATE UNIVERSITY	022586A	-	23,392
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		QUERCUS MOLECULAR DESIGN	PREAWARD	-	60,773
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		QUERCUS MOLECULAR DESIGN	R41AI149960-S1	-	(845)
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		RHODE ISLAND HOSPITAL	RI HOSP 7137472WP / NIH	-	456,674
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	R01AI141522	-	9,673
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210311-0123-04/PO# 216980	-	6,252
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210311-0124-04/R01 AI42086-05	-	
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210384-1222-04	-	
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	PO216978/U01AI165451	-	269,339
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210384-1223-04/PO#218556	-	163,056
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	JAX LABS PO#215355 /NIH	-	
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	R01AI142086	-	(71,619)
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	UNC 5126311/NIAID	-	15,685
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL	75N93022C00024	-	
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		UNIVERSITY OF PITTSBURGH	5116257	-	1,302
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		UNIVERSITY OF PITTSBURGH	AWD00007048(139044-1)/R01AI176333	-	61,968
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		YALE UNIVERSITY	CON80003123(GR113685)	-	17,147
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		YALE UNIVERSITY	CON-80003479 (GR113138)	-	42,519
	93.855	COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH	COVID-19	STANFORD UNIVERSITY	63001133242682	-	241,078
	93.855 Total					2,126,836	11,061,671
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING				859,111	16,625,697
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		JOHNS HOPKINS UNIVERSITY	2004755289	-	94,103
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		NORTHEASTERN UNIVERSITY	NORHTEASTERN UNIV 500568-78050/NIH	-	66,838
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	2-83291	-	546,560
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		RHODE ISLAND HOSPITAL	7017137314	-	11,966
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		THE JACKSON LABORATORY	JAX LAB PO214189/NIH R35 GM124922	-	7
	93.859 Total					859,111	17,345,171
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH				1,260,368	6,358,119
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		HASKINS LABORATORIES	A214-538.30	-	21,788
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	11077sc	-	(2,073)
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		UNIVERSITY OF GEORGIA	SUB00002824	-	4,893
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		VIRGINIA COMMONWEALTH UNIVERSITY	PREAWARD	-	9,052
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	412579-19213	-	9,200
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	412751-19213	-	121,335
	93.865 Total					1,260,368	6,522,314
	93.866	AGING RESEARCH				786,086	8,002,157
	93.866	AGING RESEARCH		BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION	UNR-22-128/NIH R21 AG058955	-	10,802
	93.866	AGING RESEARCH		BROWN UNIVERSITY	SUB 00001382/NIH U54AG063546	-	781
	93.866	AGING RESEARCH		BROWN UNIVERSITY	SUB:00001382/NIH U54 AG063546	-	37,510
	93.866	AGING RESEARCH		BROWN UNIVERSITY	SUB:00001812/NIH U54 AG063546	-	57,317
	93.866	AGING RESEARCH		DUKE UNIVERSITY	A032807/NIH SUH3AG056925-04	-	(5,250)
	93.866	AGING RESEARCH		INDIANA UNIVERSITY	PO600834 IU 9565/ NIH R01AG064003	-	34,300
	93.866	AGING RESEARCH		MAYO CLINIC	CON-275475/PO#67674986/R01AG072301	-	80,706
	93.866	AGING RESEARCH		MAYO CLINIC	UCT-282935/PO#68712411/R37 AG013925	-	92,762
	93.866	AGING RESEARCH		MAYO CLINIC	UNI-250202-04/PO# 68422857	-	15,662
	93.866	AGING RESEARCH		MAYO CLINIC	UNI-250202-04/PO#69396033	-	18,777
	93.866	AGING RESEARCH		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	/NIH R01 AG082157	-	11,278
	93.866	AGING RESEARCH		PARKINSON'S FOUNDATION, INC.	TRIAL OF PARKINSON'S AND ZOLEDRONIC	-	281
	93.866	AGING RESEARCH		REGENTS OF THE UNIVERSITY OF CALIFORNIA SAN FRANCISCO	13814SC/PRIME: R24 AG065175	-	56,886
	93.866	AGING RESEARCH		THE JACKSON LABORATORY	210397-0723-03/NIH U54 AG079753	-	15,631
	93.866	AGING RESEARCH		THE JACKSON LABORATORY	JAX L.210327-0820-02/NIHR56AG060746	-	40,397
	93.866	AGING RESEARCH		THE JACKSON LABORATORY	PO218289/210400-0823-02/R56AG071766	-	55,036
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU/NIH R01 AG051647	-	6,786
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU/NIH R01AG051647 PO#2933904G	-	(4,452)

STATE OF CONNECTICUT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2023

Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU-19-54-MOD-9/ST00000242	-	(8,933)
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU-21-134-MOD-3/PO# ST00010731	-	333,234
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU-22-0111/PO# ST00003072/NIH R01AG	-	290,082
	93.866	AGING RESEARCH		UNIVERSITY OF PITTSBURGH	AWD00004821 (137374-2)/R21 AG060732	-	85,002
	93.866	AGING RESEARCH		UNIVERSITY OF WASHINGTON	UWSC11748/PO#BPO46863	-	99,926
	93.866	AGING RESEARCH		WAKE FOREST UNIVERSITY	1215-33664-11000001062/U24 AG509624	-	59,734
	93.866	AGING RESEARCH		YALE UNIVERSITY	CON-80002882 (GR111652)	-	56,866
	93.866 Total					786,086	9,443,278
	93.867	VISION RESEARCH				-	1,827,167
	93.867	VISION RESEARCH		GEORGIA INSTITUTE OF TECHNOLOGY	AWD-002601-G1	-	79,295
	93.867 Total					-	1,906,462
	93.870	MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT				117,155	8,783,677
	93.870	COVID-19 MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	COVID-19			-	409,576
	93.870 Total					117,155	9,193,253
	93.876	ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS				-	397,039
	93.876 Total					-	397,039
	93.879	MEDICAL LIBRARY ASSISTANCE		UNIVERSITY OF MASSACHUSETTS	SUG4LM012347-07	-	21,572
	93.879	MEDICAL LIBRARY ASSISTANCE		UNIVERSITY OF MASSACHUSETTS	COLLECTION EQUITY AWARD	-	19,915
	93.879	MEDICAL LIBRARY ASSISTANCE				-	1,880
	93.879 Total					-	43,367
	93.889	NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM				-	1,825,539
	93.889	COVID-19 NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	COVID-19			-	(9,720)
	93.889 Total					-	1,815,819
	93.898	CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS				1,404,424	2,358,553
	93.898 Total					1,404,424	2,358,553
	93.913	GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH				-	208,336
	93.913 Total					-	208,336
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/CT DPH	-	207,389
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/CT DPH HHS 2024-9	-	57,548
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/HRSA/MED CASE	-	92,396
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/HRSA/OUTP AMB CARE	-	173,426
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 22-185032-01/HRSA H89HA00044	-	5,500
	93.914 Total					-	536,259
	93.917	HIV CARE FORMULA GRANTS (NOTE 9)				-	16,075,779
	93.917	COVID-19 HIV CARE FORMULA GRANTS	COVID-19			-	2,834,085
	93.917 Total					-	18,909,864
	93.918	GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE				-	77,000
	93.918 Total					-	77,000
	93.925	SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS				-	683,185
	93.925 Total					-	683,185
	93.926	HEALTHY START INITIATIVE				751,254	1,166,028
	93.926 Total					751,254	1,166,028
	93.928	SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE				-	27,350
	93.928	SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE		YALE	GR115270 (CON-80003487)	-	296
	93.928 Total					-	27,646
	93.940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED				1,211,427	3,652,454
	93.940 Total					1,211,427	3,652,454
	93.944	HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE				-	(17)
	93.944 Total					-	(17)
	93.946	COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS				-	160,514
	93.946 Total					-	160,514
	93.958	BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES				-	9,690,609
	93.958	COVID-19 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	COVID-19			-	4,339,347
	93.958 Total					-	14,029,956
	93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE				504,583	18,429,444
	93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE		WHEELER CLINIC	LTR-12-10-20	-	900
	93.959	COVID-19 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	COVID-19			-	10,680,474

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	93.959 Total					504,583	29,110,818
	93.967	CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH				-	134,717
	93.967 Total					-	134,717
	93.977	SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS				20,914	685,630
	93.977	COVID-19 SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	COVID-19			-	1,084,637
	93.977 Total					20,914	1,770,267
	93.989	INTERNATIONAL RESEARCH AND RESEARCH TRAINING				39,794	203,643
	93.989 Total					39,794	203,643
	93.994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES				765,228	4,933,778
	93.994 Total					765,228	4,933,778
	93.RD	THE FEASIBILITY AND EFFECTIVENESS OF AN OPIOID PACKAGE (OPP) TO IMPACT OPIOID PRESCRIBING, DISPENSING, AND PATIENT USE OUTCOMES	75F40119C10152			-	92,078
	93.RD	CONTINUOUS PROCESSING OF LIPOSOMAL NANOPARTICLES AS REFERENCE MATERIALS FOR DRUG PRODUCT DEVELOPMENT	75F40120C00201			-	51,910
	93.RD	ENHANCEMENT AND VALIDATION OF IN VITRO IN VIVO CORRELATION METHOD FOR LONG ACTING INJECTABLE DRUG PRODUCTS TO ACCELERATE THEIR GENERIC DEVELOPMENT	75F40121C00133			56,173	349,516
	93.RD	COMPARATIVE TRIAL OF DIFFERENT PACKAGING COMPONENTS OF AN OPIOID PACKAGING SOLUTION ON OPIOID SAFETY OUTCOMES	75F40121C00150			-	218,512
	93.RD	CORRELATIVE 3D IMAGING AND AI ANALYSIS TO ESTABLISH CRITICAL PERFORMANCE ATTRIBUTES OF POLYMERIC MICROSPHERE PRODUCTS IN SUPPORT OF PERFORMANCE EVALUATION	AG211315	DIGIM SOLUTION	AG211315	-	93,426
	93.RD	CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINICS EXPANSION NATIONAL TRAINING AND TECHNICAL ASSISTANCE	Contract No. _2760.0042	NATIONAL COUNCIL FOR MENTAL WELLBEING	Contract No. _2760.0042	-	36,425
	93.RD	METHODS AND DISSEMINATION: COLLABORATION TO IMPROVE VALIDITY, CONSISTENCY, AND UTILITY OF SYSTEMATIC REVIEWS	HHS290201500012/TO 1			-	(29,662)
	93.RD	IN VITRO AND IN VIVO ASSESSMENT OF OPHTHALMIC OINTMENTS FOR GENERIC PRODUCT EQUIVALENCE	HHSF223201810114C			41,268	85,152
	93.RD	IMPACT OF POLYMER SOURCE VARIATIONS ON PARENTERAL MICROSPHERE DRUG PRODUCT PERFORMANCE	HHSF223201810115C			-	33
	93.RD	IMPACT OF POLYMER ATTRIBUTES ON THE PERFORMANCE OF IN SITU FORMING IMPLANTS	PREAWARD			-	228,636
	93.RD	PHILADELPHIA COMMUNITY BEHAVIORAL HEALTH TAN2	PREAWARD	COMMUNITY BEHAVIORAL HEALTH (CBH)	PREAWARD	-	39,056
	93.RD	QIC LGBTQ	PREAWARD	UNIVERSITY OF MARYLAND, BALTIMORE	PREAWARD	-	123,749
	93.RD	FOCUS INTERLOCAL AGREEMENT (NV)	Sub No: 21097/PO# 10000	UNIVERSITY OF MARYLAND, BALTIMORE	Sub No: 21097/PO# 10000	-	58,550
	93.RD Total					97,441	1,347,381
	93.U07	EGYPTIAN HEALTH DEPARTMENT	AG230709	EGYPTIAN HEALTH DEPARTMENT (ILLINOIS)	AG230709	-	3,223
	93.U07 Total					-	3,223
	93.U08	TA NETWORK CONSULTING - CONNECTICUT	AG230711	BEACON HEALTH OPTIONS	AG230711	-	6,868
	93.U08 Total					-	6,868
	93.U09	MAINE WRAPAROUND IMPLEMENTATION PROJECT	CT-10A-20230224000000002162	ME DEPARTMENT OF HEALTH AND HUMAN SERVICES	CT-10A-20230224000000002162	-	29,480
	93.U09 Total					-	29,480
	93.U10	WASHINGTON STATE CONSULTATION	K6683	WA HEALTH CARE AUTHORITY	K6683	-	9,120
	93.U10 Total					-	9,120
	93.U11	STANDING ROCK SIOUX: FOCUS INSTALLATION	PREAWARD	STANDING ROCK SIOUX TRIBE	PREAWARD	-	27,258
	93.U11 Total					-	27,258
	93.U12	TECHNICAL ASSISTANCE (TA) COALITION AND TRANSFORMATION TRANSFER (TT) INITIATIVE - RFTOP	SC-3039.2-UCONN-01	NATIONAL ASSOCIATION OF STATE MENTAL HEALTH PROGRAM DIRECTORS (NASMHPD)	SC-3039.2-UCONN-01	-	88,502
	93.U12 Total					-	88,502
	93.U13	DELAWARE TAN2 CONTRACT	Sub no:	UNIVERSITY OF MARYLAND, BALTIMORE	Sub no: 21098/PO#1000015117	-	6,457
	93.U13 Total					-	6,457
	93.U14	HAWAII WRAPAROUND IMPLEMENTATION	Sub no:	UNIVERSITY OF MARYLAND, BALTIMORE	Sub no: 21137/PO#1000015120	-	35,763
	93.U14 Total					-	35,763
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total						\$ 205,025,829	\$ 8,200,524,270
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							
	94.003	AMERICORPS STATE COMMISSIONS SUPPORT GRANT				\$ -	\$ 333,255
	94.003 Total					-	333,255
	94.006	AMERICORPS STATE AND NATIONAL 94.006				2,685,721	2,814,637
	94.006	AMERICORPS STATE AND NATIONAL 94.006		COLLEGE ADVISING CORPS	AG211021	-	210,624
	94.006	AMERICORPS STATE AND NATIONAL 94.006		JUMPSTART	2540200	-	26,022
	94.006	AMERICORPS STATE AND NATIONAL 94.006		JUMPSTART	2540230	-	86,059
	94.006 Total					2,685,721	3,137,342
	94.008	COMMISSION INVESTMENT FUND				-	257,691
	94.008 Total					-	257,691
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total						\$ 2,685,721	\$ 3,728,288

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
SOCIAL SECURITY ADMINISTRATION							
	96.001	SOCIAL SECURITY DISABILITY INSURANCE				\$ -	29,935,206
	96.001 Total					\$ -	29,935,206
SOCIAL SECURITY ADMINISTRATION Total						\$ -	\$ 29,935,206
DEPARTMENT OF HOMELAND SECURITY							
	97.008	NON-PROFIT SECURITY PROGRAM				\$ 258,222	\$ 258,222
	97.008 Total					258,222	258,222
	97.012	BOATING SAFETY FINANCIAL ASSISTANCE				-	1,549,701
	97.012 Total					-	1,549,701
	97.023	COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)				-	268,251
	97.023 Total					-	268,251
	97.036	DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)				166,511,817	12,100,257
	97.036	COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	COVID-19			-	268,571,655
	97.036 Total					166,511,817	280,671,912
	97.039	HAZARD MITIGATION GRANT				701,825	717,427
	97.039 Total					701,825	717,427
	97.041	NATIONAL DAM SAFETY PROGRAM				-	149,436
	97.041 Total					-	149,436
	97.042	EMERGENCY MANAGEMENT PERFORMANCE GRANTS				1,397,894	4,826,240
	97.042	COVID-19 EMERGENCY MANAGEMENT PERFORMANCE GRANTS	COVID-19			-	367,824
	97.042 Total					1,397,894	5,194,064
	97.043	STATE FIRE TRAINING SYSTEMS GRANTS				-	7,824
	97.043 Total					-	7,824
	97.044	ASSISTANCE TO FIREFIGHTERS GRANT				-	59,207
	97.044 Total					-	59,207
	97.047	BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES				185,855	185,855
	97.047 Total					185,855	185,855
	97.050	COVID-19 PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	COVID-19			-	43,135
	97.050 Total					-	43,135
	97.056	PORT SECURITY GRANT PROGRAM				-	138,785
	97.056 Total					-	138,785
	97.061	CENTERS FOR HOMELAND SECURITY		UNIVERSITY OF NEBRASKA	PREAWARD	-	34,758
	97.061 Total					-	34,758
	97.067	HOMELAND SECURITY GRANT PROGRAM				2,058,022	3,431,007
	97.067 Total					2,058,022	3,431,007
	97.072	NATIONAL EXPLOSIVES DETECTION CANINE TEAM PROGRAM				-	179,128
	97.072 Total					-	179,128
	97.075	RAIL AND TRANSIT SECURITY GRANT PROGRAM				-	152,700
	97.075 Total					-	152,700
	97.106	SECURING THE CITIES PROGRAM		NYPD	UNKNOWN	-	79,005
	97.106 Total					-	79,005
DEPARTMENT OF HOMELAND SECURITY Total						\$ 171,113,635	\$ 293,120,417
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT							
	98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS		CONTRACEPTIVE RESEARCH AND DEVELOPMENT PROGRAM (CONRAD/EVMS)	NXS-19-010	\$ -	(3,228)
	98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS		NATIONAL ACADEMY OF SCIENCES	2000009132	-	59,992
	98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS		PURDUE UNIVERSITY	F0004868402101	-	1,175
	98.001 Total					-	57,939
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT Total						\$ -	\$ 57,939
Total Federal Expenditures						\$ 1,854,904,046	\$ 14,534,606,190

STATE OF CONNECTICUT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 SUMMARY OF PROGRAM CLUSTERS
 For the Fiscal Year Ended June 30, 2023

Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
AGING CLUSTER							
	93.044	SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS				\$ 3,848,678	\$ 3,848,678
	93.044	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	COVID-19			952,300	1,213,142
	93.044 Total					4,800,978	5,061,820
	93.045	SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES				9,042,205	9,042,205
	93.045	COVID-19 SPECIAL PROGRAMS FOR THE AGING TITLE III, PART C, NUTRITION SERVICES	COVID-19			2,280,407	2,280,407
	93.045 Total					11,322,612	11,322,612
	93.053	NUTRITION SERVICES INCENTIVE PROGRAM (NOTE 4)				1,017,447	1,017,447
	93.053 Total					1,017,447	1,017,447
AGING CLUSTER Total						\$ 17,141,037	\$ 17,401,879
CCDF CLUSTER							
	93.575	CHILD CARE AND DEVELOPMENT BLOCK GRANT				\$ 5,434,051	\$ 64,559,226
	93.575	COVID-19 CHILD CARE AND DEVELOPMENT BLOCK GRANT	COVID-19			-	116,385,850
	93.575 Total					5,434,051	180,945,076
	93.596	CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND				-	24,901,736
	93.596 Total					-	24,901,736
CCDF CLUSTER Total						\$ 5,434,051	\$ 205,846,812
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER							
	14.269	HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)				\$ -	\$ 2,255,932
	14.269 Total					-	2,255,932
	14.272	NATIONAL DISASTER RESILIENCE COMPETITION				-	2,773,454
	14.272 Total					-	2,773,454
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER Total						\$ -	\$ 5,029,386
CDBG - ENTITLEMENT GRANTS CLUSTER							
	14.218	COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS		CITY OF MERIDEN	LTR-1017	\$ -	\$ 4,846
	14.218	COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS		CITY OF MIDDLETOWN	18-0008	-	2,146
	14.218 Total					-	6,992
CDBG - ENTITLEMENT GRANTS CLUSTER Total						\$ -	\$ 6,992
CHILD NUTRITION CLUSTER							
	10.553	SCHOOL BREAKFAST PROGRAM				\$ 52,164,948	\$ 53,667,312
	10.553 Total					52,164,948	53,667,312
	10.555	NATIONAL SCHOOL LUNCH PROGRAM (NOTE 4)				186,089,819	217,894,715
	10.555 Total					186,089,819	217,894,715
	10.556	SPECIAL MILK PROGRAM FOR CHILDREN				71,059	71,059
	10.556 Total					71,059	71,059
	10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (NOTE 4)				5,195,527	6,087,070
	10.559 Total					5,195,527	6,087,070
	10.582	FRESH FRUIT AND VEGETABLE PROGRAM				-	3,480,568
	10.582 Total					-	3,480,568
CHILD NUTRITION CLUSTER Total						\$ 243,521,353	\$ 281,200,724
DISABILITY INSURANCE/SSI CLUSTER							
	96.001	SOCIAL SECURITY DISABILITY INSURANCE				\$ -	\$ 29,935,206
	96.001 Total					-	29,935,206
DISABILITY INSURANCE/SSI CLUSTER Total						\$ -	\$ 29,935,206
ECONOMIC DEVELOPMENT CLUSTER							
	11.307	ECONOMIC ADJUSTMENT ASSISTANCE				\$ 904,222	\$ 1,114,864
	11.307	COVID-19 ECONOMIC ADJUSTMENT ASSISTANCE	COVID-19			-	718,650
	11.307 Total					904,222	1,833,514
ECONOMIC DEVELOPMENT CLUSTER Total						\$ 904,222	\$ 1,833,514
EMPLOYMENT SERVICE CLUSTER							
	17.207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES (NOTE 1)				\$ -	\$ 9,846,891
	17.207 Total					-	9,846,891
	17.801	JOBS FOR VETERANS STATE GRANTS (NOTE 1)				-	831,921
	17.801 Total					-	831,921
EMPLOYMENT SERVICE CLUSTER Total						\$ -	\$ 10,678,812
FEDERAL TRANSIT CLUSTER							
	20.500	FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS				\$ 6	\$ 12,554,515
	20.500 Total					6	12,554,515
	20.507	FEDERAL TRANSIT FORMULA GRANTS				66,365	21,154,096
	20.507	COVID-19 FEDERAL TRANSIT FORMULA GRANTS	COVID-19			-	288,754,434
	20.507 Total					66,365	309,908,530
	20.525	STATE OF GOOD REPAIR GRANTS PROGRAM				-	31,789,907
	20.525 Total					-	31,789,907
	20.526	BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS				-	6,217,428
	20.526 Total					-	6,217,428
FEDERAL TRANSIT CLUSTER Total						\$ 66,371	\$ 360,470,380
FISH AND WILDLIFE CLUSTER							
	15.605	SPORT FISH RESTORATION				\$ -	\$ 3,589,187
	15.605 Total					-	3,589,187
	15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY				473,645	4,558,932
	15.611 Total					473,645	4,558,932
FISH AND WILDLIFE CLUSTER Total						\$ 473,645	\$ 8,148,119

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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
FMCSA CLUSTER							
	20.218	MOTOR CARRIER SAFETY ASSISTANCE				\$ -	\$ 4,044,067
	20.218 Total					-	4,044,067
	20.237	MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS				-	921,544
	20.237 Total					-	921,544
FMCSA CLUSTER Total						\$ -	\$ 4,965,611
FOOD DISTRIBUTION CLUSTER							
	10.565	COMMODITY SUPPLEMENTAL FOOD PROGRAM				\$ 234,213	\$ 236,962
	10.565 Total					234,213	236,962
	10.568	EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)				961,048	961,048
	10.568	COVID-19 EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	COVID-19			555,229	565,172
	10.568 Total					1,516,277	1,526,220
FOOD DISTRIBUTION CLUSTER Total						\$ 1,750,490	\$ 1,763,182
HEAD START CLUSTER							
	93.600	HEAD START				\$ 15,000	\$ 185,158
	93.600 Total					15,000	185,158
HEAD START CLUSTER Total						\$ 15,000	\$ 185,158
HIGHWAY SAFETY CLUSTER							
	20.600	STATE AND COMMUNITY HIGHWAY SAFETY				\$ 1,755,681	\$ 2,598,922
	20.600 Total					1,755,681	2,598,922
	20.611	INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING				170,939	519,408
	20.611 Total					170,939	519,408
	20.616	NATIONAL PRIORITY SAFETY PROGRAMS				1,111,344	5,825,539
	20.616 Total					1,111,344	5,825,539
HIGHWAY SAFETY CLUSTER Total						\$ 3,037,964	\$ 8,943,869
HOUSING VOUCHER CLUSTER							
	14.871	SECTION 8 HOUSING CHOICE VOUCHERS (NOTE 1 AND NOTE 15)				\$ 501,943	\$ 104,909,630
	14.871	COVID-19 SECTION 8 HOUSING CHOICE VOUCHERS	COVID-19			-	5,450,626
	14.871 Total					501,943	110,360,256
	14.879	MAINSTREAM VOUCHERS				-	4,925,769
	14.879 Total					-	4,925,769
HOUSING VOUCHER CLUSTER Total						\$ 501,943	\$ 115,286,025
MEDICAID CLUSTER							
	93.775	STATE MEDICAID FRAUD CONTROL UNITS				\$ -	\$ 594,951
	93.775 Total					-	594,951
	93.777	STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE				-	5,739,072
	93.777 Total					-	5,739,072
	93.778	MEDICAL ASSISTANCE PROGRAM				-	6,418,606,942
	93.778	COVID-19 MEDICAL ASSISTANCE PROGRAM	COVID-19			-	468,393,261
	93.778 Total					-	6,887,000,203
MEDICAID CLUSTER Total						\$ -	\$ 6,893,334,226
RESEARCH AND DEVELOPMENT							
	10.001	AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH				\$ -	\$ 871,124
	10.001 Total					-	871,124
	10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE				3,376	384,926
	10.025	COVID-19 PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	COVID-19			-	56,693
	10.025 Total					3,376	441,619
	10.072	WETLANDS RESERVE PROGRAM		UNIVERSITY OF RHODE ISLAND	0009849/12282022	-	12,454
	10.072 Total					-	12,454
	10.170	SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL				-	105,907
	10.170 Total					-	105,907
	10.200	GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS				-	6,522
	10.200 Total					-	6,522
	10.202	COOPERATIVE FORESTRY RESEARCH				-	473,393
	10.202 Total					-	473,393
	10.203	PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT				-	2,575,948
	10.203 Total					-	2,575,948
	10.207	ANIMAL HEALTH AND DISEASE RESEARCH				-	12,304
	10.207 Total					-	12,304
	10.210	HIGHER EDUCATION NATIONAL NEEDS GRADUATE FELLOWSHIP GRANTS				-	19,473
	10.210 Total					-	19,473
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		MONTANA STATE UNIVERSITY	G334-22-W7903	-	9,200
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	GNE19-213-33243	-	1,936
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LINE20-412R34268	-	31,514
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LINE21-425R-35383	-	53,181
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LINE21-430R-35383	-	22,525
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LINE21-432R-35383	-	66,049
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LINE23-477R-AWD00001024	-	1,182
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	LINE23-482R-AWD00001024	-	1,269
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	ONE22-412-AWD00000495	10,478	18,848
	10.215	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	ONE22-415-AWD00000495	-	6,545
	10.215 Total					10,478	212,249
	10.219	BIOTECHNOLOGY RISK ASSESSMENT RESEARCH				-	132,708
	10.219 Total					-	132,708

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	10.250	AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS				-	75,418
	10.250 Total					-	75,418
	10.253	CONSUMER DATA AND NUTRITION RESEARCH				-	43,027
	10.253 Total					-	43,027
	10.255	RESEARCH INNOVATION AND DEVELOPMENT GRANTS IN ECONOMIC (RIDGE)		TUFTS UNIVERSITY	104620-00001	-	644
	10.255 Total					-	644
	10.304	FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)		UNIVERSITY OF MAINE	UMS1421	-	7,661
	10.304	FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)				-	18,919
	10.304 Total					-	26,580
	10.309	SPECIALTY CROP RESEARCH INITIATIVE		UNIVERSITY OF GEORGIA	SUB00002966	-	98,616
	10.309	SPECIALTY CROP RESEARCH INITIATIVE		VIRGINIA POLYTECHNIC	423537-19756	-	16,754
	10.309	SPECIALTY CROP RESEARCH INITIATIVE				1,102	213,245
	10.309 Total					1,102	328,615
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		BOSTON UNIVERSITY	450000381	-	35,548
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		INDIANA UNIVERSITY	9544-UC	-	36,673
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		LSU	PO-0000128215	-	5,198
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		NORTHERN ARIZONA UNIVERSITY	1004406-01	-	56,746
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		OHIO STATE UNIVERSITY	GR114177 / SPC-1000003825	-	1,134
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		PENN STATE	6103-CAES-USDA-9568	-	54,729
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		PENN STATE	S002666-USDA	-	43,185
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		TEXAS A&M ENGINEERING EXPERIMENT STATION	PREAWARD	-	6,329
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		UNIVERSITY OF NEVADA, RENO	UNR-20-46	-	62,269
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		UNIVERSITY OF RHODE ISLAND	#0008735/04022021	-	9,079
	10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)		UNIVERSITY OF WISCONSIN, MADISON	Subaward # 0000000430	-	53,329
	10.310 Total					1,621,042	7,140,995
		WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS				1,621,042	7,505,214
	10.318					-	50,138
	10.318 Total					-	50,138
	10.328	FOOD SAFETY OUTREACH PROGRAM		UNIVERSITY OF VERMONT	AWD00001055SUB00000379	-	683
	10.328 Total					-	683
	10.329	CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM		CORNELL UNIVERSITY	86935-11354	-	17,306
	10.329	CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM				-	66,815
	10.329 Total					-	84,121
	10.332	AGRICULTURAL GENOME TO PHENOME INITIATIVE		IOWA STATE UNIVERSITY	022840K	-	7,574
	10.332 Total					-	7,574
	10.500	COOPERATIVE EXTENSION SERVICE				-	30,977
	10.500 Total					-	30,977
	10.516	RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM				-	45,143
	10.516 Total					-	45,143
	10.519	EQUIPMENT GRANTS PROGRAM (EGP)				-	108,759
	10.519 Total					-	108,759
	10.527	NEW BEGINNING FOR TRIBAL STUDENTS				-	40,580
	10.527 Total					-	40,580
	10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN				-	75,827
	10.559 Total					-	75,827
	10.560	STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION				-	87,464
	10.560 Total					-	87,464
	10.561	STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM				-	420,963
	10.561 Total					-	420,963
	10.575	FARM TO SCHOOL GRANT PROGRAM				-	21,879
	10.575 Total					-	21,879
	10.604	TECHNICAL ASSISTANCE FOR SPECIALTY CROPS PROGRAM		CALIFORNIA PRUNE BOARD	PN 21-02	-	136,668
	10.604 Total					-	136,668
	10.652	FORESTRY RESEARCH		RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	550-1169123-91590	-	10,881
	10.652 Total					-	10,881
	10.664	COOPERATIVE FORESTRY ASSISTANCE				-	4,291
	10.664 Total					-	4,291
	10.680	FOREST HEALTH PROTECTION		UNIVERSITY OF NEBRASKA	25-6235-0325-003	-	3,723
	10.680	FOREST HEALTH PROTECTION				-	54,541
	10.680 Total					-	58,264
	10.700	NATIONAL AGRICULTURAL LIBRARY				-	66,331
	10.700 Total					-	66,331
	10.864	GRANT PROGRAM TO ESTABLISH A FUND FOR FINANCING WATER AND WASTEWATER PROJECTS				-	104,405
	10.864 Total					-	104,405
	10.903	SOIL SURVEY				-	167,375
	10.903 Total					-	167,375
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	550-1171682-92863	-	10,563
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		UNIVERSITY OF ILLINOIS, URBANA-CHAMPAIGN	103926-18610	-	226,828
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM		UNIVERSITY OF RHODE ISLAND	#0008145/07132020	-	10,219

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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM				-	173,770
	10.912 Total					-	421,380
	10.932	REGIONAL CONSERVATION PARTNERSHIP PROGRAM				18,522	18,522
	10.932 Total					18,522	18,522
	10.960	TECHNICAL AGRICULTURAL ASSISTANCE				-	8,361
	10.960 Total					-	8,361
	10.RD	MONITORING AND MODELING TRANSITIONS IN URBAN TREE COMMUNITIES OVER TIME	19JV-11242308-074			-	12,686
	10.RD	UNDERSTANDING URBAN FOREST PREFERENCES AND MANAGEMENT OPTIONS UNDER A	21-JV-11242308-076			-	8,024
	10.RD	CHANGING CLIMATE TREES IN PERIL	PREAWARD	NATURE CONSERVANCY	PREAWARD	-	7,207
	10.RD Total					-	27,917
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	05-A008-001	-	(5,600)
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	A008-001a	-	(579)
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	N21A013026	-	18,273
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	N21A013XXX	-	207,688
	11.012	INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		UNIVERSITY OF DELAWARE	UDR000080	-	44,562
	11.012 Total					-	264,344
	11.016	STATISTICAL, RESEARCH, AND METHODOLOGY ASSISTANCE				3,854	150,033
	11.016 Total					3,854	150,033
	11.017	OCEAN ACIDIFICATION PROGRAM (OAP)				129,277	371,072
	11.017 Total					129,277	371,072
	11.032	STATE DIGITAL EQUITY PLANNING AND CAPACITY GRANT				-	70,225
	11.032 Total					-	70,225
	11.307	COVID-19 ECONOMIC ADJUSTMENT ASSISTANCE	COVID-19			-	10,639
	11.307 Total					-	10,639
	11.417	SEA GRANT SUPPORT				158,968	558,481
	11.417 Total					158,968	558,481
	11.420	COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES				-	5,043
	11.420 Total					-	5,043
	11.431	CLIMATE AND ATMOSPHERIC RESEARCH				-	188,761
	11.431 Total					-	188,761
	11.459	WEATHER AND AIR QUALITY RESEARCH				-	5,074
	11.459 Total					-	5,074
	11.473	OFFICE FOR COASTAL MANAGEMENT				-	15,249
	11.473 Total					-	15,249
	11.478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM		OREGON STATE UNIVERSITY	NA374A-B	-	3,962
	11.478	CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM				-	126,004
	11.478 Total					-	129,966
	11.609	MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS				-	1,159,291
	11.609 Total					-	1,159,291
	11.619	ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE		NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	AG200794	-	27,638
	11.619	COVID-19 ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	COVID-19	NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	PREAWARD	-	143,654
	11.619 Total					-	171,292
	11.620	COVID-19 SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	COVID-19	3D ARRAY TECHNOLOGY	AG221183	-	38,442
	11.620 Total					-	38,442
	11.RD	IMMUNE TESTING FOR LCP NRDA	11Subcontract 52678	ABT ASSOCIATES	Subcontract 52678	-	94,257
	11.RD Total					-	94,257
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		BROWN UNIVERSITY	Subaward #00001850	-	63,191
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		BROWN UNIVERSITY	Subaward No. 00001822	-	116,167
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		CREARE	PO 108423	-	3,876
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		GENERAL ELECTRIC	PO# 401184314	-	4,921
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		PENNSYLVANIA STATE UNIVERSITY	S000561-ONR	-	78,784
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		PURDUE UNIVERSITY	13000469-028	-	-
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		STANFORD UNIVERSITY	62947312-237269	-	170,762
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		STRATEGIC OHIO COUNCIL FOR HIGHER EDUCATION (SOCHE)	RQ-UCONN-21-1-AFRL2	-	7,090
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		UNIVERSITY OF MISSOURI	C00066003-5	-	166,518
	12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH		UNIVERSITY OF SOUTH CAROLINA	Subaward No. 23-5042	-	21,302
	12.300 Total					4,211,586	10,754,738
						4,211,586	11,387,349
	12.351	SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION		LABORATORY OF THE MINISTRY OF AGRICULTURE OF GEORGIA	HDTM1-18-1-0053/P00001	-	2,735
	12.351 Total					-	2,735
	12.355	PEST MANAGEMENT AND VECTOR CONTROL RESEARCH		CORNELL UNIVERSITY	89560-11277	-	89,600
	12.355 Total					-	89,600
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		JACKSON (HENRY M.) FOUNDATION	Subaward# 3885/PO# 915062	-	(445)
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		STEVENS INSTITUTE OF TECHNOLOGY	SIT-2103075-01/DOD-W81XWH2010321	-	87,489
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		THE JACKSON LABORATORY	230017-0422-02/DOD PO#215499	-	4,018

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	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		THE JACKSON LABORATORY	230017-0422-02/DOD PO#215499	-	(1,731)
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		THE WASHINGTON UNIVERSITY	WU22-0455PO ST8345 DODW81XWH2110937	-	31,707
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF PITTSBURGH	0056666(413614-15)/DODW81XWH1720073	-	2,183
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF PITTSBURGH	AWD00003102(417252-7)/W81WH2020055	-	13,229
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF SOUTHERN CALIFORNIA	94598298	-	6,424
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT		UNIVERSITY OF VERMONT	UNIV OF VERMONT PO#182157/DOD	-	39,078
	12.420	MILITARY MEDICAL RESEARCH AND DEVELOPMENT				57,955	2,339,219
	12.420 Total					57,955	2,521,171
	12.431	BASIC SCIENTIFIC RESEARCH		CLEMSON UNIVERSITY	PREAWARD	-	15,667
	12.431	BASIC SCIENTIFIC RESEARCH		NORTHEASTERN UNIVERSITY	504141-78056	-	(4,346)
	12.431	BASIC SCIENTIFIC RESEARCH		VRC METAL SYSTEM	HQ0034-15-2-0007 59.01	-	214,545
	12.431	BASIC SCIENTIFIC RESEARCH				4,008	346,034
	12.431 Total					4,008	571,900
	12.630	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		ADVANCED ROBOTICS FOR MANUFACTURING (ARM) INSTITUTE	ARM-TEC-20-DC-F02	366,710	421,431
	12.630	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		NATIONAL SCIENCE TEACHERS ASSOCIATION	NSTA 22-871-004 / W911SR-15-2-0001	-	(20,430)
	12.630	BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING		NATIONAL SCIENCE TEACHERS ASSOCIATION	NSTA 23-871-034 / W911SR-15-2-0001	-	20,430
	12.630 Total					366,710	421,431
	12.800	AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM		PURDUE UNIVERSITY	13000716-071	-	28,678
	12.800	AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM				153,037	1,502,572
	12.800 Total					153,037	1,531,250
	12.901	MATHEMATICAL SCIENCES GRANTS				-	124,068
	12.901 Total					-	124,068
	12.902	INFORMATION SECURITY GRANTS				-	76,265
	12.902 Total					-	76,265
	12.RD	TARTUFFE: TOWARD ATTENUATED RANDOMNESS AND UNIVERSAL FUZZY EXTRACTORS MULTISCALE MODELING AND CHARACTERIZATION OF METAMATERIALS, FUNCTIONAL CERAMICS AND PHOTONICS - PHASE III ADMIN	12PO 700518798	MASSACHUSETTS INSTITUTE OF TECHNOLOGY	PO 700518798	-	81,363
	12.RD	ADVANCED DATA ASSOCIATION ALGORITHMS TO ADDRESS EMERGING THREATS	211186			-	24,820
	12.RD	SPHERE RESONATOR FABRICATION	2135-S01	BLACK RIVER SYSTEMS	2135-S01	-	248,229
	12.RD	THE EFFECT OF AMP HUMAN PR LOTION ON HYDRATION STUDY	31064-22-PP-P-20778	MANTECH INTERNATIONAL CORPORATION	31064-22-PP-P-20778	-	14,971
	12.RD	SHE COOL (SEMICONDUCTOR HEAT EXTRACTION COOLING)	AG210073	AMP HUMAN	AG210073	-	6,647
	12.RD	AG210692	AG210692	KELVI	AG210692	-	5,941
	12.RD	INTELLIGENT AUTOMATIC SERIAL SECTIONING USING USP LASER POLYGON SCANNING	AG210974	AEROCYONICS IMAGING	AG210974	-	49,970
	12.RD	ROBUST SELF-DECONTAMINATING COATINGS FOR DEFENSE APPLICATIONS COOPERATIVE RADIATION FOR	AG211123	NANOIONIX	AG211123	-	55,643
	12.RD	QUANTUM INFORMATION PROCESSING AND METROLOGY	Agreement No. 45239-134148	HARVARD UNIVERSITY	Agreement No. 45239-134148	-	18,406
	12.RD	MEASUREMENT OF BENTHIC REFLECTANCE IN KANOEHE BAY	BOSADM-13646	UNIVERSITY OF MASSACHUSETTS, BOSTON	BOSADM-13646	-	23,427
	12.RD	SIMULATION-BASED UNCERTAINTY QUANTIFICATION OF MANUFACTURING	FA8650-18-C-5700			-	489,236
	12.RD	ADVANCED CONTROL ARCHITECTURES AND ALGORITHMS FOR AGILE MANUFACTURING	FA8650-20-C-5206			-	101,370
	12.RD	ADVANCED MANUFACTURING OF CERAMIC SHELLS FOR INVESTMENT CASTING				-	280,545
	12.RD	IOT-ENABLED AND AI-CONTROLLED ROBOTS FOR MANUFACTURING				-	217,120
	12.RD	MANUFACTURING DIAGNOSTICS, PROGNOSTICS AND HEALTH MANAGEMENT				-	303,479
	12.RD	MANUFACTURING DIGITAL TWIN				-	261,965
	12.RD	MATERIALS AND PROCESSES FOR SMART, AGILE AIR FORCE MANUFACTURING TECHNOLOGIES. AFRL PHASE II ADMIN. ACCOUNT.				-	376,906
	12.RD	MATERIALS BEHAVIOR AND PROPERTIES UNDER EXTREME CONDITIONS				-	137,223
	12.RD	MODEL- BASED SYSTEMS ENGINEERING FOR MANUFACTURING LIFECYCLES				-	206,601
	12.RD	SENSING FOR ADDITIVE MANUFACTURING				-	439,151
	12.RD	UNCERTAINTY QUANTIFICATION OF HEAT TREATING FOR AEROSPACE GEAR MANUFACTURING				-	270,386
	12.RD	AFRL PHASE III TASK 1: ELECTRONIC AND ATOMIC MODELING	FA8650-21-C-5711			-	257,264
	12.RD	AFRL PHASE III TASK 2: MESOSCOPIC MODELING				-	174,560
	12.RD	AFRL PHASE III TASK 3: MATERIALS DESIGN AND MODELING				-	137,391
	12.RD	AFRL PHASE III TASK 4: SYNTHESIS & MEASUREMENT				-	125,424
	12.RD	AFRL PHASE III TASK 5: MAGNETIC AND ELECTRICAL CHARACTERIZATION				-	192,459
	12.RD	AFRL PHASE III TASK 6: ATOMIC FORCE MICROSCOPY				-	141,867
	12.RD	AFRL PHASE III TASK 7: ADVANCED ELECTRON MICROSCOPY				-	125,469
	12.RD	AFRL PHASE III TASK 8: ELECTRO-OPTIC DEVICES				-	174,462
	12.RD	SPHERE RESONATOR FABRICATION YR. 2	MASIO-SUB0008953	MANTECH INTERNATIONAL CORPORATION	MASIO-SUB0008953	-	26,523
	12.RD	FEASIBILITY TESTING OF ELECTRODERMAL ACTIVITY SENSORS FOR QUANTITATIVE ASSESSMENT OF PAIN	N3239821F0703			-	45,417
	12.RD	TD-O4-22 JORDAN TWIN - BIORISK MANAGEMENT CURRICULUM DEVELOPMENT AND TD-O4-030	P010204923	LEIDOS	P010204923	-	23,850
	12.RD	IMPACT POINT PREDICTION RESEARCH FOR SHORT & MEDIUM RANGE THRUSTING PROJECTILES*	PO #4440278825	MINISTRY OF DEFENSE (ISRAEL)	PO #4440278825	-	61,794
	12.RD	HIGH SENSITIVITY SQUIDS FOR MAGNETIC FIELD DETECTION	PO 4440943540	MINISTRY OF DEFENSE (ISRAEL)	PO 4440943540	-	61,387
	12.RD	EFFECT OF WAKEFULNESS ON AUDITORY CUED VISUAL SEARCH	PO10215920	LEIDOS	PO10215920	-	116,115
	12.RD	STABILIZED, FREEZE DRIED BACTERIOPHAGE FOR USE IN AUSTRERE ENVIRONMENTS	PREAWARD	PHYSICAL SCIENCES	PREAWARD	-	20,206
	12.RD	ADDITIVE MANUFACTURING FOR LI-ION BATTERIES	SC 87363-8012-46	PHYSICAL SCIENCES	SC 87363-8012-46	-	24,375
	12.RD	STABILIZED, FREEZE DRIED BACTERIOPHAGE FOR USE IN AUSTRERE ENVIRONMENTS	SC10-16164-4751-46	PHYSICAL SCIENCES	SC10-16164-4751-46	-	67,841
	12.RD	INTEGRATED BIAS ESTIMATION AND TRACKING FOR EO/IR FUSED SYSTEMS	SC17-C046-1	TOYON	SC17-C046-1	-	38

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	12.RD	PHONONIC TOPOLOGICAL INSULATORS AS MEANS TO MANIPULATE HEAT PHONONS	SFP1163405	ALION SCIENCE AND TECHNOLOGY	SFP1163405	-	13,164
	12.RD	MELT-PROCESSABLE ELECTROCHROMICS FOR MILITARY APPLICATION	W9111QY21C0082			-	149,090
	12.RD	NTD AND DNAN TRANSFORMATIONS QUANTIFIED USING ENRICHED STABLE ISOTOPE TRACERS	W912HQ19C0019			-	146,850
	12.RD	NEW MATHEMATICAL MODELS AND ANALYSIS FOR STOCHASTIC MEAN-FIELDS, STOCHASTIC RECURSIVE ALGORITHMS WITH INTERACTIONS HYBRID SYSTEMS	WSU21020-A3	WAYNE STATE UNIVERSITY	WSU21020-A3	-	18,934
	12.RD Total					-	5,717,969
	13.RD	ICWERX/CIA LABS PARTNERSHIP OPPORTUNITY: AI/ML OBJECTIVE	AG220988	DEFENSEWERX	AG220988	-	149,748
	13.RD	WATCH: WIDE AREA TERRESTRIAL CHANGE HYPERCUBE	K003034-00-503	KITWARE	K003034-00-503	-	163,760
	13.RD Total					-	313,508
	14.269	HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)				11,077	1,340,949
	14.269 Total					11,077	1,340,949
	14.537	EVICITION PROTECTION GRANT PROGRAM		CONNECTICUT FAIR HOUSING CENTER	AG221388	-	207,838
	14.537 Total					-	207,838
	15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE				-	16,460
	15.608 Total					-	16,460
	15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY				-	258,672
	15.611 Total					-	258,672
	15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND		CA DEPARTMENT OF FISH AND WILDLIFE	P2181006	-	32,549
	15.615 Total					-	32,549
	15.630	COASTAL				-	6,221
	15.630 Total					-	6,221
	15.634	STATE WILDLIFE GRANTS				-	41,384
	15.634 Total					-	41,384
	15.654	NATIONAL WILDLIFE REFUGE SYSTEM ENHANCEMENTS				-	68,107
	15.654 Total					-	68,107
	15.655	MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION				-	107,647
	15.655 Total					-	107,647
	15.657	ENDANGERED SPECIES RECOVERY IMPLEMENTATION				-	3,936
	15.657 Total					-	3,936
	15.660	CANDIDATE SPECIES CONSERVATION				-	1,652
	15.660 Total					-	1,652
	15.677	HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS		UNIVERSITY OF DELAWARE	49130	-	24,449
	15.677	HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS				-	17,177
	15.677 Total					-	41,626
	15.805	ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES				28,904	168,985
	15.805 Total					28,904	168,985
	15.808	U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION				-	212,699
	15.808 Total					-	212,699
	15.945	COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM		UNIVERSITY OF RHODE ISLAND	P20AC00748	-	14,794
	15.945 Total					-	14,794
	15.RD	TOWARD NEAR REAL-TIME MONITORING AND CHARACTERIZATION OF LAND SURFACE CHANGE FOR THE CONterminous US	140G0119C0008			-	125,891
	15.RD Total					-	125,891
	16.585	TREATMENT COURT DISCRETIONARY GRANT PROGRAM				-	55,524
	16.585 Total					-	55,524
	16.812	SECOND CHANCE ACT REENTRY INITIATIVE				-	90,408
	16.812 Total					-	90,408
	16.838	COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM		CITY OF WATERBURY, CT	PO# 207280	-	51,948
	16.838 Total					-	51,948
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		NATIONAL ACADEMIES	HR 12-111 PO# SUB0000987	-	2,311
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		NATIONAL ACADEMY OF SCIENCES	HR 03-142SUB0001849	-	37,386
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		NATIONAL ACADEMY OF SCIENCES	HR 17-85 PO SUB0001265	-	2,643
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		UNIVERSITY OF CENTRAL FLORIDA	UCF 16208A17	-	55,835
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		UNIVERSITY OF CENTRAL FLORIDA	UCF Reference No. 16208A27	-	52,971
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM		VT AGENCY OF TRANSPORTATION	GR1675	-	17,706
	20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM				135,502	287,204
	20.200 Total					135,502	456,056
	20.205	HIGHWAY PLANNING AND CONSTRUCTION				-	5,573,997
	20.205 Total					-	5,573,997
	20.215	HIGHWAY TRAINING AND EDUCATION				-	3,500
	20.215 Total					-	3,500
	20.237	MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS				-	64,898
	20.237 Total					-	64,898
	20.509	FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM				-	222,140
	20.509 Total					-	222,140
	20.616	NATIONAL PRIORITY SAFETY PROGRAMS				-	34,907
	20.616 Total					-	34,907
	20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM		UNIVERSITY OF MAINE	UMS1184	-	110,812
	20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM		UNIVERSITY OF MAINE	UMS-1184	-	375,626
	20.701	UNIVERSITY TRANSPORTATION CENTERS PROGRAM		UNIVERSITY OF NORTH CAROLINA, CHARLOTTE	20160688-03-UOC	-	62,911
	20.701 Total					-	549,349

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	20.RD	INITIATING SEED PRODUCTION FOR EFFECTIVE ESTABLISHMENT OF NATIVE PLANTS ON ROADSIDES IN NEW ENGLAND	2343018	ME DEPARTMENT OF TRANSPORTATION	2343018	-	75,530
	20.RD	SAFETY ASSESSMENT OF NEW ENGLAND ROADWAYS DURING THE COVID-19 PANDEMIC	PO# 5100572100	UNIVERSITY OF MAINE	PO# 5100572100	-	685
	20.RD Total					-	76,215
	21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				-	263,823
	21.027	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	COVID-19			-	225,647
	21.027 Total					-	489,470
	43.001	SCIENCE		AMERICAN MUSEUM OF NATURAL HISTORY CENTER FOR ASTROPHYSICS HARVARD AND SMITHSONIAN	A25-2018-3/PO 111694 TM2-23006X	-	-
	43.001	SCIENCE		FLORIDA INSTITUTE OF TECHNOLOGY SOFIA SCIENCE CENTER	202550 UConn/ PO# 0059286 Grant 09-0540	-	68,194
	43.001	SCIENCE		UNIVERSITY OF MARYLAND, COLLEGE PARK	106941-Z6417202	-	35,794
	43.001	SCIENCE		UNIVERSITY OF MASSACHUSETTS, DARTMOUTH	111676	-	59,413
	43.001	SCIENCE		UNIVERSITY OF NORTH CAROLINA, CHARLOTTE	20220780-01-UOC	-	96,045
	43.001	SCIENCE				223,705	33,116
	43.001	SCIENCE				-	27,939
	43.001 Total					223,705	1,556,099
	43.005	EXPLORATION, RECOVERY ACT		UNIVERSITY OF HARTFORD	1936	-	3,000
	43.005 Total					-	3,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		CT SPACE GRANT CONSORTIUM NASA CONNECTICUT SPACE GRANT CONSORTIUM	P-1432 Pro Sum #1839	-	6,607
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		NASA/NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	1935	-	9,761
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1432	-	6,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1840	-	6,667
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1841	-	9,876
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1847	-	9,157
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1848	-	5,333
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1848	-	5,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1849	-	7,999
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	1933	-	10,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	2025	-	10,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	80NSSC20M0129	-	7,433
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	P-1432/Subaward No. 1874	-	60,755
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	P-1703	-	1,549
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	P-1778	-	4,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	P-1781	-	449
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	P-1782	-	5,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	Subaward No.1853	-	3,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	0NSSC20M0129	-	686
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	80NSSC20M0129 - P-1875	-	9,143
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	80NSSC20M0129 - P-2019	-	12,000
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD/CT SPACE GRANT CONSORTIUM	80NSSC20M0129	-	9,327
	43.008 Total					-	199,742
	43.012	SPACE TECHNOLOGY		PURDUE UNIVERSITY	12000295-038	-	574,584
	43.012 Total					-	574,584
	43.RD	BIOMIMETIC FABRICATION OF MULTI-FUNCTIONAL NANOMATERIALS VIA CONTROLLED SELF-ASSEMBLY IN SPACE	80JSC022CA006			224,545	275,425
	43.RD	NEW GENERATION SPACE CRAT WATERE MONITORING WITH FLIGHT READY SOLID STATE NANOPORES	80NSSC21C0368	GOEPPERT	80NSSC21C0368	-	5,800
	43.RD	DESIGN OF SPRAY COOLING SYSTEMS FOR CHILLDOWN OF PROPELLANT TANKS	80NSSC22CA018/C851	COMBUSTION RESEARCH AND FLOW TECHNOLOGY (CRAFT TECH)	80NSSC22CA018/C851	-	184,232
	43.RD	FILM CONDENSATION MODELING IN CRYOGENIC TANK APPLICATIONS	80NSSC22PA988/C864	COMBUSTION RESEARCH AND FLOW TECHNOLOGY (CRAFT TECH)	80NSSC22PA988/C864	-	42,000
	43.RD	PHASE II: NEW-GENERATION SPACECRAFT WATER MONITORING WITH FLIGHT-READY SOLID-STATE NANOPORES	80NSSC23CA014UCONN	GOEPPERT	80NSSC23CA014UCONN	-	8,639
	43.RD	PRESSURE AND LOW TEMPERATURE TOLERANT, HIGH CURRENT DENSITY SOLID ELECTROLYTE FOR PROPELLANT GRADE REACTANTS	AG 220308	PRECISION COMBUSTION	AG 220308	-	130,801
	43.RD	PRESSURE AND LOW TEMPERATURE TOLERANT, HIGH CURRENT DENSITY SOLID ELECTROLYTE FOR PROPELLANT GRADE REACTANTS	AG200996	PRECISION COMBUSTION	AG200996	-	33,742
	43.RD	MORPHING TANK-TO-LEG MODALITY FOR EXPLORATORY LUNAR VEHICLES	AG220777	NATIONAL INSTITUTE OF AEROSPACE (NIA)	AG220777	-	4,749
	43.RD	ULTRAVIOLET ECHOES OF QUASAR ACCRETION DISKS FY19	HST-GO-15650.002-A	SPACE TELESCOPE SCIENCE INSTITUTE	HST-GO-15650.002-A	-	4,701
	43.RD	PROBING THE INTERSTELLAR MEDIUM OF GALAXIES IN THE EARLY UNIVERSE	JWST-AR-01721.012-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-AR-01721.012-A	-	5,161
	43.RD	ILLUMINATING THE AGN-GALAXY CONNECTION WITH JWST: AGN HOST DEMOGRAPHICS	JWST-AR-02446.011-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-AR-02446.011-A	-	5,017
	43.RD	DURING THE ERA OF GALAXY ASSEMBLY	JWST-ERS-01345.016-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-ERS-01345.016-A	-	58,877
	43.RD	THE COSMIC EVOLUTION EARLY RELEASE SCIENCE SURVEY	JWST-ERS-01345.016-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-ERS-01345.016-A	-	58,877
	43.RD Total					224,545	749,742
	45.129	PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP		CONNECTICUT HUMANITIES COUNCIL	AG220961	-	49,016
	45.129 Total					-	49,016
	45.160	PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS				-	104,271
	45.160 Total					-	104,271
	45.161	PROMOTION OF THE HUMANITIES RESEARCH		ARCHAEOLOGICAL INSTITUTE OF AMERICA	AG211242	-	840

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 SUMMARY OF PROGRAM CLUSTERS
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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	45.161 Total					-	840
	47.041	ENGINEERING		COLORADO SCHOOL OF MINES	401627-580	-	70,483
	47.041	ENGINEERING		DIANT PHARMA	2151477	-	44,522
	47.041	ENGINEERING		NANOIONIX	AG 210610	-	93,323
	47.041	ENGINEERING		STONY BROOK UNIVERSITY	1160024/2/87558	-	43,334
	47.041	ENGINEERING		UNIVERSITY OF MASSACHUSETTS, LOWELL	S5210039055A121	-	37,081
	47.041	ENGINEERING		UNIVERSITY OF MASSACHUSETTS, LOWELL	S5210039055S223	-	31,143
	47.041	ENGINEERING		UNIVERSITY OF MASSACHUSETTS, LOWELL	S521039055C121A	-	17,176
	47.041	ENGINEERING		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	480202-19213	-	76,752
	47.041	ENGINEERING				345,354	4,926,954
	47.041	COVID-19 ENGINEERING	COVID-19			-	302,839
	47.041 Total					345,354	5,643,607
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		AMATYC	2013493-003	-	28,361
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		CARLETON COLLEGE	UConn-0334	-	30,256
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		FORDHAM UNIVERSITY	FORD0082-30384	-	67,818
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		NORTHWESTERN UNIVERSITY	60053790 UCONN	-	58,161
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		OREGON STATE UNIVERSITY	S2270B-N	-	71,414
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES		YALE UNIVERSITY	CON-80004019 (GR118502)	-	93,321
	47.049	MATHEMATICAL AND PHYSICAL SCIENCES				-	5,462,728
	47.049 Total					-	5,812,059
	47.050	GEOSCIENCES		DENISON UNIVERSITY	NSF2023710-UCONN-1	-	28,412
	47.050	GEOSCIENCES		NATIONAL CENTER FOR ATMOSPHERIC RESEARCH	SUBAWD002423	-	-
	47.050	GEOSCIENCES		UNIVERSITY OF CALIFORNIA, LOS ANGELES	2095 G XA032	-	92,933
	47.050	GEOSCIENCES		UNIVERSITY OF FLORIDA	Fed #2023124 SUB#00002690	-	5,703
	47.050	GEOSCIENCES				292,391	3,078,558
	47.050 Total					292,391	3,205,606
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		AUGUSTA UNIVERSITY	38626-1	-	32,734
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	PO# 1407407	-	149,534
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		UNIVERSITY OF CINCINNATI	012486-002/L21-4500118030	-	16,606
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING		UNIVERSITY OF CINCINNATI	012486-002/L21-4500118398	-	5,660
	47.070	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING				8,647	2,441,374
	47.070 Total					8,647	2,645,908
	47.074	BIOLOGICAL SCIENCES		CHAPMAN UNIVERSITY	500427Sub01	-	625
	47.074	BIOLOGICAL SCIENCES		COLORADO STATE UNIVERSITY	G-45144-03	-	12,935
	47.074	BIOLOGICAL SCIENCES		MONTANA STATE UNIVERSITY	620-014-01	-	6,850
	47.074	BIOLOGICAL SCIENCES		THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS	UNIV OF ILLINOIS 18062/NSF 2003415	-	18,356
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF GEORGIA	SUB00001802	-	104,717
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF MICHIGAN	RC112540A	-	(3,834)
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF PUERTO RICO, SAN JUAN	2019-004	-	50,950
	47.074	BIOLOGICAL SCIENCES		UNIVERSITY OF TEXAS, AUSTIN	UTA20-00892	-	251,931
	47.074	BIOLOGICAL SCIENCES		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	Subaward# 412698-19213	-	38,083
	47.074	BIOLOGICAL SCIENCES				1,413,501	6,705,749
	47.074 Total					1,413,501	7,186,362
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		BROWN UNIVERSITY	Subaward No. 00002053	-	386
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		UNIVERSITY OF CHICAGO	AWD100263 (SUB00000127)	-	10,633
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		UNIVERSITY OF NEVADA, RENO	UNR-20-69	-	99,341
	47.075	SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES				118,546	1,578,300
	47.075 Total					118,546	1,688,660
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		MOTLOW STATE COLLEGE	180166	-	400
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		NEW YORK UNIVERSITY	PO iB00446892/F1231-01	-	9,233
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		NFP NEXUS	NSF2000670	-	1,503
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		OHIO STATE UNIVERSITY	SPC#0000011432-GR130227	-	1,348
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		RESEARCH FOUNDATION OF THE CITY UNIVERSITY OF NEW YORK (RCUNY)	R000002705	-	32,794
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	0602/PO 912594	-	127,007
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		UNIVERSITY OF CALIFORNIA, SAN DIEGO	DUE1821521	-	5,008
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		UNIVERSITY OF COLORADO	1562699	-	11,803
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)		WASHINGTON STATE UNIVERSITY	133380-G003963	-	4,783
	47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)				486,001	7,301,943
	47.076	COVID-19 EDUCATION AND HUMAN RESOURCES	COVID-19	UNIVERSITY OF ROCHESTER	SUB00000093/GR531106	-	142,635
	47.076 Total					486,001	7,638,457
	47.078	POLAR PROGRAMS				-	306,482
	47.078 Total					-	306,482
	47.079	OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING				85,846	207,712
	47.079 Total					85,846	207,712
	47.084	NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS		PERCEV	AG220965	-	28,677
	47.084	NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS				-	100,837
	47.084 Total					-	129,514
	47.RD	CO-INSIGHTS: FOSTERING COMMUNITY COLLABORATION TO COMBAT MISINFORMATION	FACTCHAMP/2021/101	MEEDAN	FACTCHAMP/2021/101	-	96,023
	47.RD Total					-	96,023

STATE OF CONNECTICUT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		NATIONAL FISH AND WILDLIFE FOUNDATION	1401.18.061482	-	54,968
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		RESEARCH FOUNDATION FOR THE STATE	1157712/2/86473	-	622,740
	66.437	GEOGRAPHIC PROGRAMS - LONG ISLAND SOUND PROGRAM		UNIVERSITY OF NEW YORK		120,899	2,027,973
	66.437 Total					120,899	2,705,681
	66.509	SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM				-	107,218
	66.509 Total					-	107,218
	66.814	BROWNFIELDS TRAINING, RESEARCH, AND TECHNICAL ASSISTANCE GRANTS AND COOPERATIVE AGREEMENTS				-	20,338
	66.814 Total					-	20,338
	66.962	GEOGRAPHIC PROGRAMS - COLUMBIA RIVER BASIN RESTORATION (CRBR) PROGRAM				-	58,681
	66.962 Total					-	58,681
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		3D ARRAY TECHNOLOGY	AG210606	-	20,378
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		ALCHEMR	PREAWARD	-	103,704
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		ARCTURA	2022-UCONN-001	-	45,000
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM		RADIATION MONITORING DEVICES	C22-08	-	104,926
	81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM				227,423	3,269,300
	81.049 Total					227,423	3,543,308
	81.086	CONSERVATION RESEARCH AND DEVELOPMENT		STANFORD UNIVERSITY	PREAWARD	-	75,066
	81.086	CONSERVATION RESEARCH AND DEVELOPMENT				105,617	981,128
	81.086 Total					105,617	1,056,194
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		CLEAN ENERGY SMART MANUFACTURING	4550 G WA333	-	42,458
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		INNOVATION INSTITUTE (CESMII)		-	26,008
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		NEXTECH	AG 191296	-	22,158
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		OPUS 12	AG201162	-	12,308
	81.087	RENEWABLE ENERGY RESEARCH AND DEVELOPMENT		REMADE INSTITUTE	Subaward No. 21-01-DE-5071	-	160,237
	81.087 Total					48,829	263,169
	81.089	FOSSIL ENERGY RESEARCH AND DEVELOPMENT		CUMMINS	AG201464	-	38,541
	81.089	FOSSIL ENERGY RESEARCH AND DEVELOPMENT		RAYTHEON TECHNOLOGIES	PO# 2609017	-	62,886
	81.089	FOSSIL ENERGY RESEARCH AND DEVELOPMENT				-	193,256
	81.089 Total					-	294,683
	81.112	STEWARDSHIP SCIENCE GRANT PROGRAM		TEXAS A&M UNIVERSITY	M1803472	-	154,220
	81.112 Total					-	154,220
	81.117	ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE				-	230,694
	81.117 Total					-	230,694
	81.121	NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION				47,865	89,652
	81.121 Total					47,865	89,652
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		CHEMTRONERGY	2019-02	-	8,572
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		MARINE BIOLOGICAL LABORATORY	53721	-	74,388
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		UNIVERSITY OF ALASKA, FAIRBANKS	UAF 20-0133	-	85,066
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	429458-19213	-	114,800
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY		WOODS HOLE OCEANOGRAPHIC INSTITUTION	A101412	-	75,256
	81.135	ADVANCED RESEARCH PROJECTS AGENCY - ENERGY				145,611	801,162
	81.135 Total					145,611	1,159,244
	81.RD	MACRO-RESILIENCY OF THE NORTH AMERICAN POWER GRID	1F-60605			-	68,554
	81.RD	SIDIS PION ELECTROPRODUCTION WITH CLAS12	2F-60053	UCHICAGO ARGONNE	2F-60053	-	60,383
	81.RD	GREENHOUSE AND FIELD CHARACTERIZATION OF POPLAR TREES	400019707			-	46,155
	81.RD	DEFECT EVOLUTION IN IN SITU HELIUM INJECTED FERRITIC ALLOYS	666514			-	6,930
	81.RD	WATERPY: OPEN-SOURCE MODELING & OPTIMIZATION LIBRARY FOR WATER TREATMENT PROCESSES	7602732			-	416,654
	81.RD	UHPRO MEMBRANE AND MODULE DESIGN AND OPTIMIZATION	7615518			-	148,714
	81.RD	COMMUNITY CENTERED SOLAR DEVELOPMENT	7625166			-	22,199
	81.RD	ADDITIVE MANUFACTURING FOR CUSTOMIZED MEMBRANES	7634414			-	265,393
	81.RD	INTEGRATED MULTISCALE MODELING AND EXPERIMENTAL APPROACH TO UNDERSTAND VISCOELASTICITY OF ELASTOMERS	B641677			-	1,987
	81.RD	EXPERIMENTAL MEASUREMENT OF FUEL REACTIVITY AND SOOT LOAD SCULPTOR: ROBUST DYNAMIC LOAD MODELING AND UNCERTAINTY QUANTIFICATION	B642986			-	(345)
	81.RD	PHYSICS-INFORMED LEARNING FOR POWER SYSTEM DECISION MAKING UNDER UNCERTAINTIES WITH RENEWABLE ENERGY	B653395			-	31,567
	81.RD	DYNAMIC LOAD MODELING	B654766			-	55,134
	81.RD	FEASIBILITY OF TRANSFORMER-BASED CODE MIGRATION FOR HPC MODELING AND THEORY OF DYNAMIC QUANTUM STATES AND UNCONVENTIONAL ORDERS	B656511			-	17,763
	81.RD	EIC BACKGROUND STUDIES AND THE IMPACT ON THE IR AND DETECTOR DESIGN SUPPORT FOR DEVELOPMENT OF A PLANNING, OPERATION, AND CONTROL FRAMEWORK FOR HYBRID ENERGY STORAGE AND RENEWABLE GENERATION SYSTEMS				-	2,503
	81.RD	MOLECULAR QUANTUM INFORMATION SCIENCE				2,046	42,645
	81.RD	SPIN PROPERTIES OF RADICALLY GENERATED SPIN-CORRELATED RADICAL PAIRS				-	38,937
	81.RD	THE NATIONAL ALLIANCE FOR WATER INNOVATION				-	5,518
	81.RD	MICROFLUIDICS CONSORTIUM: MACHINE LEARNING PLATFORM DEVELOPMENT				-	120,732
	81.RD	ANALYSIS AND DEVELOPMENT OF NOVEL MULTI-RATE COUPLING SCHEMES BASED ON DISCONTINUOUS-GALERKIN-IN-TIME METHODS				-	36,609
	81.RD					-	34,421

STATE OF CONNECTICUT
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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	81.RD	LANL GRA PROGRAM	PREAWARD			-	152,788
	81.RD	RESILIENCE AND STABILITY ORIENTED CELLULAR GRID OPTIMIZATION FOR COMMUNITIES WITH SOLAR PVS AND MOBILE ENERGY STORAGE	SUB -2022-10087			-	168,806
	81.RD	ORGANIC ELECTRODES AND SOLID-STATE ELECTROLYTES: A DIFFERENT APPROACH FOR A MORE SUSTAINABLE AND SAFER ENERGY STORAGE	Subcontract No. 2F-60022			-	54,697
	81.RD	AUTOMATED COMBUSTION CHEMISTRY SUBCOMPONENT	Subcontract No. 2F-60240			-	41,905
	81.RD	OPTIMIZATION OF PARKING ALLOCATION FOR DIFFERENT VEHICLE TYPES	Subcontract No. 3F-60033			-	7,043
	81.RD Total					2,046	1,940,355
	84.017	INTERNATIONAL RESEARCH AND STUDIES				-	65,076
	84.017 Total					-	65,076
	84.027	SPECIAL EDUCATION GRANTS TO STATES				-	241,191
	84.027 Total					-	241,191
	84.126	REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES				-	20,511
	84.126 Total					-	20,511
	84.200	GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED				-	686,140
	84.200 Total					-	686,140
	84.206	JAVITS GIFTED AND TALENTED STUDENTS EDUCATION		EAST TENNESSEE STATE UNIVERSITY	19-287-2-52.2	-	18,688
	84.206	JAVITS GIFTED AND TALENTED STUDENTS EDUCATION				39,693	1,480,291
	84.206 Total					39,693	1,498,979
	84.215	INNOVATIVE APPROACHES TO LITERACY; PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY PROJECTS		CONNECTICUT CHILDREN'S MEDICAL CENTER	CCMC 22-181073-05/ED S215N210037	-	29,461
	84.215	INNOVATIVE APPROACHES TO LITERACY; PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY PROJECTS		CONNECTICUT CHILDREN'S MEDICAL CENTER	CCMC 22-181073-05-01/ED S215N210037	-	30,467
	84.215 Total					-	59,928
	84.305	EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION		MICHIGAN STATE UNIVERSITY	RC113591-UCONN	-	31,209
	84.305	EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION		UNIVERSITY OF VIRGINIA	GM10176.170062	-	1,449
	84.305	EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION				271,007	1,321,715
	84.305 Total					271,007	1,354,373
	84.324	RESEARCH IN SPECIAL EDUCATION		LEHIGH UNIVERSITY	544235-78001	-	93,696
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF KANSAS	FY2019-104	-	126,984
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF KANSAS	FY2019-117-M1	-	54,007
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF OKLAHOMA	Pre-Award	-	75,544
	84.324	RESEARCH IN SPECIAL EDUCATION		UNIVERSITY OF TENNESSEE	A18-0099-S002-06	-	20,232
	84.324	RESEARCH IN SPECIAL EDUCATION				733,808	2,663,591
	84.324 Total					733,808	3,034,054
	84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES		VANDERBILT UNIVERSITY	UNIV58451	-	15,377
	84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES				1,456,759	3,696,350
	84.325 Total					1,456,759	3,711,727
	84.326	SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES				3,155	296,064
	84.326 Total					3,155	296,064
	84.374	TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)		EDUCATION SERVICE CENTER OF NORTHEAST OHIO (ESCNEO)	PO# 2202143	-	125,004
	84.374 Total					-	125,004
	84.423	SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM		FLORIDA STATE UNIVERSITY	R000002705	-	101,446
	84.423 Total					-	101,446
	84.425	COVID-19 EDUCATION STABILIZATION FUND	COVID-19, 84.425D			325,580	863,219
	84.425 Total					325,580	863,219
	93.073	BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE				130,391	259,801
	93.073 Total					130,391	259,801
	93.077	FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH				-	232,905
	93.077 Total					-	232,905
	93.080	BLOOD DISORDER PROGRAM: PREVENTION, SURVEILLANCE, AND RESEARCH		CHILDREN'S HOSPITAL CORPORATION	CHC.GENFD0002269896/CDC.NU27DD00020	-	6,325
	93.080 Total					-	6,325
	93.084	PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES				18,883	99,632
	93.084 Total					18,883	99,632
	93.094	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION				-	95,032
	93.094 Total					-	95,032
	93.103	FOOD AND DRUG ADMINISTRATION RESEARCH		PHYSICAL SCIENCES	PREAWARD	-	123,398
	93.103	FOOD AND DRUG ADMINISTRATION RESEARCH		PIEZOBIOMEMBRANE	AG220691	-	78,404
	93.103	FOOD AND DRUG ADMINISTRATION RESEARCH				37,770	1,315,703
	93.103 Total					37,770	1,517,505
	93.107	AREA HEALTH EDUCATION CENTERS				459,681	544,278
	93.107 Total					459,681	544,278
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		CONNECTICUT CHILDREN'S MEDICAL CENTER (CCMC)	21-181060-03	-	5,250
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (ISMMS)	ISMMS 0253-6540-4609/HRSA	-	(5,208)
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (ISMMS)	PO# /0253-7152-4609/H30MC24048	-	1,088
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (ISMMS)	PO#S608603L /0253-7151/H30MC24048	-	18,879

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	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ORGANIZATION OF TERATOLOGY INFORMATION SERVICES	OTIS YR08/HRSA SUG4MC27861	-	6,752
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS		ORGANIZATION OF TERATOLOGY INFORMATION SERVICES	OTIS YR09/HRSA SUG4MC27861	-	54,955
	93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS				179,221	373,009
	93.110 Total					179,221	454,725
	93.113	ENVIRONMENTAL HEALTH		CIENCIA	Project #753601	-	45,766
	93.113	ENVIRONMENTAL HEALTH		JOHNS HOPKINS UNIVERSITY	2003338059	-	29,595
	93.113	ENVIRONMENTAL HEALTH		UNIVERSITY OF MINNESOTA	P007567001	-	156,837
	93.113	ENVIRONMENTAL HEALTH				250,733	693,472
	93.113 Total					250,733	925,670
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		AMERICAN ASSOC FOR DENTAL, ORAL, AND CRANIOFACIAL RESEARCH	AADR/NIDCR SUE5DE029439	-	26,689
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		CARNEGIE MELLON UNIVERSITY	CARNEGIE MELLON 1090651-440429/NIH	-	113,565
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		INDIANA UNIVERSITY	IU 9297-UCONN PO#503543/R01DE030413	-	14,539
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY	PO ATR10130451 Sub 13100310228/NIH	-	4,360
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY	PO ATR10515522 Sub 13100310608/NIH	-	174,273
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		UNIVERSITY OF PENNSYLVANIA	580833/ PO# 4920642	-	101,401
	93.121	ORAL DISEASES AND DISORDERS RESEARCH		UNIVERSITY OF SOUTH CAROLINA	20-3977 PO#2000050245	-	2,781
	93.121	ORAL DISEASES AND DISORDERS RESEARCH				491,062	4,651,738
	93.121 Total					491,062	5,089,346
	93.135	CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION		YALE UNIVERSITY	CON-80003054(GR113358)	-	17,296
	93.135 Total					-	17,296
	93.136	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS		RESEARCH INSTITUTE AT NATIONWIDE CHILDREN'S HOSPITAL	710071-092300PO4608031-0-46	-	5,755
	93.136	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS				7,939	795,275
	93.136 Total					7,939	801,030
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		DARTMOUTH COLLEGE	R154	-	(114)
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		TEXAS A&M UNIVERSITY	M2300997	-	18,936
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION		YALE UNIVERSITY	CON-800003093(GR112834)	-	113,071
	93.143	NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION				-	8,411
	93.143 Total					-	140,304
	93.153	COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH		CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 21-185030-03 /HRSA	-	15,631
	93.153	COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH		CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 22-185033-01 /HRSA H1231109	-	165,095
	93.153 Total					-	180,726
	93.172	HUMAN GENOME RESEARCH		YALE UNIVERSITY	Yale CON-80003361 (GR114293) / NIH	833,500	1,570,597
	93.172	HUMAN GENOME RESEARCH				833,500	337,281
	93.172 Total					833,500	1,907,878
	93.173	RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS		SMARTY EARS, LLC	SAS189	-	(1,710)
	93.173	RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS				215,301	2,100,711
	93.173 Total					215,301	2,099,001
	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH		BROWN UNIVERSITY	00002081	-	220,089
	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH		RTI INTERNATIONAL	1-340-0217178-65974L	-	227,631
	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH		UNIVERSITY OF CALIFORNIA, LOS ANGELES	PREAWARD	-	(5,932)
	93.213	RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH				120,825	1,103,378
	93.213 Total					120,825	1,545,166
	93.226	RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES				-	394,087
	93.226 Total					-	394,087
	93.233	NATIONAL CENTER ON SLEEP DISORDERS RESEARCH		KAISER PERMANENTE	RNG212054-UCONN-02	-	16,142
	93.233	NATIONAL CENTER ON SLEEP DISORDERS RESEARCH		YALE UNIVERSITY	CON-80004261(GR119170)	-	71,498
	93.233	NATIONAL CENTER ON SLEEP DISORDERS RESEARCH				-	767,851
	93.233 Total					-	855,491
	93.242	MENTAL HEALTH RESEARCH GRANTS		DREXEL UNIVERSITY	800106/PO#U0261080	-	238,291
	93.242	MENTAL HEALTH RESEARCH GRANTS		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	BYE2129-01/NIH RF1 MH117604	-	133,719
	93.242	MENTAL HEALTH RESEARCH GRANTS		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	BYE2267/NIH RF1 MH117604-01S1	-	26,022
	93.242	MENTAL HEALTH RESEARCH GRANTS		STANFORD UNIVERSITY	61138664-121865	-	7,170
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF MASSACHUSETTS	S51110000046594 PO L001082538/NIH	-	24,948
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF MASSACHUSETTS, LOWELL	S51110000046594	-	92,119
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF PITTSBURGH	AWD00006091 (138109-1)R01 MH108509	-	8,845
	93.242	MENTAL HEALTH RESEARCH GRANTS		UNIVERSITY OF UTAH	PO#:U000326024 SA#:10058034-01	-	740,175
	93.242	MENTAL HEALTH RESEARCH GRANTS		YALE UNIVERSITY	CON-80003563 (GR115787)	-	1,592
	93.242	MENTAL HEALTH RESEARCH GRANTS		YALE UNIVERSITY	YALE GR107375 (CON-80001895) / NIH	-	4,755
	93.242	MENTAL HEALTH RESEARCH GRANTS				2,202,539	10,025,180

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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
93.242 Total						2,202,539	11,302,816
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		ADELPHI UNIVERSITY	SM080023-UCONN21-22 / SAMHSA	-	12,415
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		ADELPHI UNIVERSITY	SM085102-UCHC21-22 / SAMHSA	-	9,371
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		ADELPHI UNIVERSITY	SM085102-UCHC21-22-23 / SAMHSA	-	23,201
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		COMMUNITY MENTAL HEALTH AFFILIATES INC	CMHA/SAMHSA 1H79TI084207-01	-	39,111
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		COMMUNITY RENEWAL TEAM INCORPORATED	CRT/SAMHSA H79TI084246-01	-	81,127
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO#157132/SAMHSA H79SM080251	-	1,575
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		OK DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	4529065514	-	68,159
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE		SUFFOLK UNIVERSITY	SUFFOLK UNIV 165603-610217/SAMHSA	-	12,415
	93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE				-	703,252
93.243 Total						-	950,626
	93.251	EARLY HEARING DETECTION AND INTERVENTION				12,406	15,991
93.251 Total						12,406	15,991
	93.253	POISON CENTER SUPPORT AND ENHANCEMENT GRANT				-	284,983
93.253 Total						-	284,983
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION	UNLV GR14204/CDC R21OH012194	-	49,561
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		CREARE	PO 110106	-	(2,570)
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		UNIVERSITY OF MASSACHUSETTS	55113000047719 OUT PO#L001119641	-	12,119
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		UNIVERSITY OF MASSACHUSETTS	55113000047719 PR B PO#L001119651	-	35,215
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM		UNIVERSITY OF MASSACHUSETTS, LOWELL	551130000047719	-	764
	93.262	OCCUPATIONAL SAFETY AND HEALTH PROGRAM	COVID-19			838,845	1,264,550
	93.262	COVID-19 OCCUPATIONAL SAFETY AND HEALTH PROGRAM				-	239,992
93.262 Total						838,845	1,599,631
	93.273	ALCOHOL RESEARCH PROGRAMS		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO# 149490/NIH R01AA025947	-	26,971
	93.273	ALCOHOL RESEARCH PROGRAMS		ROWAN UNIVERSITY	R15AA028637	-	5,095
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 100-1009189-95452/5U10AA008401	-	454,654
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 100-1171519-92823/5R01AA029914	-	42,563
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 1009189-82217/UIOAA008401-30	-	(87)
	93.273	ALCOHOL RESEARCH PROGRAMS		THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK	SUNY 1009189-92319/5U10AA008401	-	87,811
	93.273	ALCOHOL RESEARCH PROGRAMS		UNIVERSITY OF MASSACHUSETTS	SUB00000289 / PO WA01389745 / NIH	-	16,655
	93.273	ALCOHOL RESEARCH PROGRAMS				124,776	2,837,522
93.273 Total						124,776	3,471,184
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NEW YORK UNIVERSITY	NYU PO M210396142/NIH R33DA049252	-	65,860
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NEW YORK UNIVERSITY	NYU PO#M220563835/NIH R01DA054141	-	32,222
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NEW YORK UNIVERSITY	NYU PO#M230627301/NIH R61DA057683	-	10,821
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO /NIH UG1DA050071	-	4,110
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	RFMH PO 158290 /NIH UG1DA050071	-	25,671
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		Q2I, LLC	2QI 1R42DA049448/NIDA R42DA049448	-	84,295
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		SAN DIEGO STATE UNIVERSITY	D9848-04SA723A459916D7804	-	51,901
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		THE JACKSON LABORATORY	JAX 210306-0722-03 PO 215744 /NIH	-	1,613
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		THE JACKSON LABORATORY	JAX 210306-0723-03 PO218252/NIH	-	45,162
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		THE OHIO STATE UNIVERSITY	GR128903 PO-SPC-1000006951/NIH R01	-	10,390
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		UNIVERSITY OF NORTH TEXAS	RF00221-2021-0224	-	108,090
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		UNIVERSITY OF WASHINGTON	UWSC12624	-	131,731
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		VIRGINIA COMMONWEALTH UNIVERSITY	FP00009916_SA002	-	27,895
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		YALE UNIVERSITY	CON-80003536/(GR114528)	-	85,346
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		YALE UNIVERSITY	CON-80003699/(GR116592)	-	49,168
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS		YALE UNIVERSITY	Yale CON-80004285/(GR119760)/NIH R21	-	8,855
	93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS				1,127,904	4,471,125
93.279 Total						1,127,904	5,214,255
	93.283	CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE				-	74,757
93.283 Total						-	74,757
	93.286	DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH		UNIVERSITY OF WASHINGTON	NHP41EB023912/UWSC10558PO#BPO35498	-	159,342
	93.286	DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH		UNIVERSITY OF WASHINGTON	UNIV OF WASHINGTON/NIH	-	71,250
	93.286	DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH				812,533	1,511,830

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	93.286	COVID-19 DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	COVID-19			-	(3,564)
	93.286 Total					812,533	1,738,858
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		NEW YORK UNIVERSITY	21-A1-00-1005968	-	32,792
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		UNIVERSITY OF ALABAMA, TUSCALOOSA	A19-0258-S004	-	15,085
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		YALE UNIVERSITY	CON-80004281 (GR118923)	-	5,870
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH		YALE UNIVERSITY	YALE CON-80003746(GR116640)/NIH	-	45,962
	93.307	MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH				-	535,650
	93.307 Total					-	635,359
	93.310	TRANS-NIH RESEARCH SUPPORT		THE UNIVERSITY OF TEXAS AT EL PASO	UTEP 226141349J / NIH TL4GM118971	-	(986)
	93.310	TRANS-NIH RESEARCH SUPPORT		THE UNIVERSITY OF TEXAS AT EL PASO	UTEP 226141387J / NIH TL4GM118971	-	3,704
	93.310	TRANS-NIH RESEARCH SUPPORT				2,005,349	2,878,727
	93.310	COVID-19 TRANS-NIH RESEARCH SUPPORT	COVID-19	CONNECTICUT CHILDREN'S MEDICAL CENTER	22-181075-04	-	56,115
	93.310	COVID-19 TRANS-NIH RESEARCH SUPPORT	COVID-19	CONNECTICUT CHILDREN'S MEDICAL CENTER	23-181118-02	-	173,282
	93.310 Total					2,005,349	3,110,842
	93.317	EMERGING INFECTIONS PROGRAMS				-	50,787
	93.317 Total					-	50,787
	93.323	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)				-	248,637
	93.323 Total					-	248,637
	93.342	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS				-	393
	93.342 Total					-	393
	93.351	RESEARCH INFRASTRUCTURE PROGRAMS				-	1,311,382
	93.351 Total					-	1,311,382
	93.353	21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT		KLEIN BUENDEL	0316-0167-004	-	117
	93.353 Total					-	117
	93.354	COVID-19 PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	COVID-19			-	251,422
	93.354 Total					-	251,422
	93.361	NURSING RESEARCH		UNIVERSITY OF MARYLAND, BALTIMORE	F301414-1	-	35,115
	93.361	NURSING RESEARCH		UNIVERSITY OF MARYLAND, BALTIMORE	PREAWARD	-	63,180
	93.361	NURSING RESEARCH		YALE UNIVERSITY	CON-80003605 (GR115999)	-	10,267
	93.361	NURSING RESEARCH		YALE UNIVERSITY	CON-80003914 (GR118132)	-	78,362
	93.361	NURSING RESEARCH				111,152	1,307,481
	93.361 Total					111,152	1,494,405
	93.365	SICKLE CELL TREATMENT DEMONSTRATION PROGRAM		JOHNS HOPKINS UNIVERSITY	JH PO#2005423487/2U1EMC27864-08-00	-	3,552
	93.365	SICKLE CELL TREATMENT DEMONSTRATION PROGRAM		JOHNS HOPKINS UNIVERSITY	JH PO#2005423487/5U1EMC27864-09-00	-	32,436
	93.365 Total					-	35,988
	93.393	CANCER CAUSE AND PREVENTION RESEARCH		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	0519/PO#931471	-	42,567
	93.393	CANCER CAUSE AND PREVENTION RESEARCH		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	PREAWARD	-	43,464
	93.393	CANCER CAUSE AND PREVENTION RESEARCH				1,288,804	2,636,931
	93.393 Total					1,288,804	2,722,962
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		PATHWARE	1R43CA278604-01-Sub	-	25,652
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		UNIVERSITY OF KENTUCKY	3200003104-21-220	-	78,395
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		UNIVERSITY OF MARYLAND AT BALTIMORE	UMD 1903275 PO#SR00005694/NIH	-	(1,913)
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		UNIVERSITY OF PENNSYLVANIA	574776/PO-4741901	-	10,136
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH		WASHINGTON STATE UNIVERSITY	WSU138432-SPC003191/NIH R21CA256382	-	33,624
	93.394	CANCER DETECTION AND DIAGNOSIS RESEARCH				9,817	533,431
	93.394 Total					9,817	679,325
	93.395	CANCER TREATMENT RESEARCH		NAMI THERAPEUTICS	AG220125	-	161,976
	93.395	CANCER TREATMENT RESEARCH				251,456	1,686,220
	93.395 Total					251,456	1,848,196
	93.396	CANCER BIOLOGY RESEARCH		BETH ISRAEL DEACONESS MEDICAL CENTER	01062347	-	184,414
	93.396	CANCER BIOLOGY RESEARCH		QUERCUS MOLECULAR DESIGN	1R41CA247113-01	-	(2,575)
	93.396	CANCER BIOLOGY RESEARCH		THE JACKSON LABORATORY	210380-0823-03PO 218231/U01CA271830	-	58,931
	93.396	CANCER BIOLOGY RESEARCH		THE JACKSON LABORATORY	JAX 210380-0822-03 PO 216497/NIH	-	25,755
	93.396	CANCER BIOLOGY RESEARCH				261,036	2,059,310
	93.396 Total					261,036	2,325,835
	93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH		ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	ACT EARLY AMBASSADORS	-	219
	93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH		ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	CHILDREN'S MENTAL HEALTH CHAMPION	-	2,276
	93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH		NATIONAL ASSOCIATION OF CHRONIC DISEASE DIRECTORS	NACDD 230288/24514045/6NU38OT000286	-	50,508
	93.421	COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	COVID-19	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	AUCD 06-8814-22/CDC 6 NU38OT000280	-	35,166
	93.421 Total					-	88,169
	93.426	THE NATIONAL CARDIOVASCULAR HEALTH PROGRAM				-	194,644
	93.426 Total					-	194,644
	93.434	EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS				-	59,725
	93.434 Total					-	59,725
	93.439	STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)				-	204,326
	93.439 Total					-	204,326
	93.470	ALZHEIMER'S DISEASE PROGRAM INITIATIVE (ADPI)		LIVEWELL ALLIANCE, INC	LiveWell Alliance, Inc./ACL	-	19,010

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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	93.470 Total					-	19,010
	93.556	MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM				-	320,126
	93.556 Total					-	320,126
	93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES		TN DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	79903	-	4,224
	93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES		TN DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	79920	-	74,196
	93.558 Total					-	78,420
	93.575	CHILD CARE AND DEVELOPMENT BLOCK GRANT				-	392,202
	93.575 Total					-	392,202
	93.590	COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS				-	683,146
	93.590 Total					-	683,146
	93.599	CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)				-	39,042
	93.599 Total					-	39,042
	93.600	HEAD START				-	24,142
	93.600 Total					-	24,142
	93.630	DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS				-	96,397
	93.630 Total					-	96,397
	93.632	UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE				-	654,873
	93.632	COVID-19 UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	COVID-19			-	45,491
	93.632 Total					-	700,364
	93.665	COVID-19 EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	COVID-19			-	95,422
	93.665 Total					-	95,422
	93.670	CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES				188,918	580,724
	93.670 Total					188,918	580,724
	93.732	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS				-	105,769
	93.732 Total					-	105,769
	93.788	OPIOID STR				-	365,322
	93.788 Total					-	365,322
	93.829	SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES		CATHOLIC CHARITIES INC - ARCHDIOCESE OF HARTFORD	CATHOLIC CHAR/SAMHSA SM-21-013	-	77,085
	93.829	SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES		COMMUNITY MENTAL HEALTH AFFILIATES INC	CMHA/SAMHSA 6H79SM083086-01M002	-	17,818
	93.829 Total					-	94,903
	93.837	CARDIOVASCULAR DISEASES RESEARCH		BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY	STNFRD62054803-136064NIHR01HL146111	-	197,121
	93.837	CARDIOVASCULAR DISEASES RESEARCH		CORNIVUS PHARMACEUTICALS	CORNIVUS PHARMA/NIH R44 HL152710	-	(26)
	93.837	CARDIOVASCULAR DISEASES RESEARCH		DUKE UNIVERSITY	303000727	-	102,634
	93.837	CARDIOVASCULAR DISEASES RESEARCH		JOHNS HOPKINS UNIVERSITY	2005791671	-	44,482
	93.837	CARDIOVASCULAR DISEASES RESEARCH		RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	Rutgers0905 P01101901/R01HL147350	-	224,117
	93.837	CARDIOVASCULAR DISEASES RESEARCH		UNIVERSITY OF HOUSTON	R-23-0070	-	6,193
	93.837	CARDIOVASCULAR DISEASES RESEARCH		UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	OSP2018074/WA00691205	-	118,490
	93.837	CARDIOVASCULAR DISEASES RESEARCH		UNIVERSITY OF MASSACHUSETTS, AMHERST	23-017193 A 00	-	101,794
	93.837	CARDIOVASCULAR DISEASES RESEARCH		YALE UNIVERSITY	CON-80003617(GR116085)	-	11,840
	93.837 Total					1,090,909	3,654,319
						1,090,909	4,460,964
	93.838	LUNG DISEASES RESEARCH		REGENTS OF THE UNIVERSITY OF CALIFORNIA AT SAN DIEGO	UNIV OF CAL KR704560/NIHR01HL151306	-	(4,279)
	93.838	LUNG DISEASES RESEARCH		THE WASHINGTON UNIVERSITY	PO ST0000385-WU21-352/R01HL13087605	-	27,936
	93.838	LUNG DISEASES RESEARCH				-	53,204
	93.838 Total					-	76,861
	93.839	BLOOD DISEASES AND RESOURCES RESEARCH		AUGUSTA UNIVERSITY	33737-32	-	29
	93.839	BLOOD DISEASES AND RESOURCES RESEARCH				-	507,435
	93.839 Total					-	507,464
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		BRIGHAM AND WOMEN'S HOSPITAL INC	BWH 119246/ NIH R01AR071326	-	257,887
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		BRIGHAM AND WOMEN'S HOSPITAL INC	BWH 125222/NIH R01 AR077132	-	123,804
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		EMORY UNIVERSITY	EMORY A697764/NIH R01AR078908	-	70,376
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		HEBREW REHAB CTR HEBREW SENIORLIFE	90086/ PRIME: R01AR075346	-	18,031
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		INDIANA UNIVERSITY	PO0482118 9276_UC/NIH R01 AR080116	-	5,859
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		TUFTS MEDICAL CENTER INC	TMC 5024747_SERV /NIHR01AR081791	-	7,405
	93.846	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH		UNIVERSITY OF MICHIGAN	SUBK00016211	-	23,793
	93.846 Total					763,572	8,172,932
						763,572	8,680,087
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		BROWN UNIVERSITY	00002044	-	64,052
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		PENNSYLVANIA STATE UNIVERSITY	UCONNDK0088244	-	37,893
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		STANFORD UNIVERSITY	PREAWARD	-	72,406
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF KANSAS, MEDICAL CENTER RESEARCH INSTITUTE	AWD10000039	-	31,234
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF MINNESOTA	P008300802	-	3,391
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF MISSOURI	C00075773-1	-	117,513
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF PENNSYLVANIA	572700/PO#4695268	-	15,285
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		UNIVERSITY OF PITTSBURGH	PO#P00569385/UPit 5R01DK118239	-	(711)

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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		VANDERBILT UNIVERSITY	VUMC69341	-	40,243
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		YALE UNIVERSITY	YALE CON-80003505 (GR115400)/NIH	-	9,875
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH		YALE UNIVERSITY	YALE CON-80003846(GR117678)/NIH	-	43,259
	93.847	DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH				860,383	5,610,128
	93.847 Total					860,383	6,044,568
	93.853	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS		JACKSON LABORATORY	210277-0821-05	-	204,272
	93.853	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS		NORTHWESTERN UNIVERSITY	PREAWARD	-	106,492
	93.853	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS				1,009,697	9,220,530
	93.853 Total					1,009,697	9,531,294
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY	Stanford SPO#242682/NIH U19AI171421	-	138,579
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		BRIGHAM AND WOMEN'S HOSPITAL INC	BWH 122904/NIH U01AI148306	-	92,459
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		IOWA STATE UNIVERSITY	022586A	-	23,392
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		QUERCUS MOLECULAR DESIGN	PREAWARD	-	60,773
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		QUERCUS MOLECULAR DESIGN	R41AI149960-S1	-	(845)
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		RHODE ISLAND HOSPITAL	RI HOSP 7137472WP / NIH R01AI141522	-	456,674
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210311-0123-04/PO# 216980	-	9,673
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210311-0124-04/R01 AI42086-05	-	6,252
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210384-1222-04 PO216978/U01AI165451	-	269,339
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	210384-1223-04/PO#218556	-	163,056
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		THE JACKSON LABORATORY	JAX LABS PO#215355 /NIH R01AI142086	-	(71,619)
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL	UNC 5126311/NIAID 75N93022C00024	-	15,685
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL	5116257	-	1,302
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		UNIVERSITY OF PITTSBURGH	AWD00007048(139044-1)/R01AI176333	-	61,968
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		YALE UNIVERSITY	CON80003123(GR113685)	-	17,147
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH		YALE UNIVERSITY	CON-80003479 (GR113138)	-	42,519
	93.855	ALLERGY AND INFECTIOUS DISEASES RESEARCH				2,126,836	9,534,239
	93.855	COVID-19 ALLERGY AND INFECTIOUS DISEASES RESEARCH	COVID-19	STANFORD UNIVERSITY	63001133242682	-	241,078
	93.855 Total					2,126,836	11,061,671
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		JOHNS HOPKINS UNIVERSITY	2004755289	-	94,103
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		NORTHEASTERN UNIVERSITY	NORHTEASTERN UNIV 500568-78050/NIH	-	66,838
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	2-83291	-	546,560
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		RHODE ISLAND HOSPITAL	7017137314	-	11,966
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING		THE JACKSON LABORATORY	JAX LAB PO214189/NIH R35 GM124922	-	7
	93.859	BIOMEDICAL RESEARCH AND RESEARCH TRAINING				859,111	16,625,697
	93.859 Total					859,111	17,345,171
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		HASKINS LABORATORIES	A214-538.30	-	21,788
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	11077sc	-	(2,073)
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		UNIVERSITY OF GEORGIA	SUB00002824	-	4,893
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		VIRGINIA COMMONWEALTH UNIVERSITY	PREAWARD	-	9,052
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	412579-19213	-	9,200
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH		VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	412751-19213	-	121,335
	93.865	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH				1,260,368	6,358,119
	93.865 Total					1,260,368	6,522,314
	93.866	AGING RESEARCH		BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION	UNR-22-128/NIH R21 AG058955	-	10,802
	93.866	AGING RESEARCH		BROWN UNIVERSITY	SUB 00001382/NIH U54AG063546	-	781
	93.866	AGING RESEARCH		BROWN UNIVERSITY	SUB.00001382/NIH U54 AG063546	-	37,510
	93.866	AGING RESEARCH		BROWN UNIVERSITY	SUB.00001812/NIH U54 AG063546	-	57,317
	93.866	AGING RESEARCH		DUKE UNIVERSITY	A032807/NIH 5UH3AG056925-04	-	(5,250)
	93.866	AGING RESEARCH		INDIANA UNIVERSITY	PO600834 IU 9565/ NIH R01AG064003	-	34,300
	93.866	AGING RESEARCH		MAYO CLINIC	CON-275475/PO#67674986/ R01AG072301	-	80,706
	93.866	AGING RESEARCH		MAYO CLINIC	UCT-282935/PO#68712411/R37 AG013925	-	92,762
	93.866	AGING RESEARCH		MAYO CLINIC	UNI-250202-04/PO# 68422857	-	15,662
	93.866	AGING RESEARCH		MAYO CLINIC	UNI-250202-04/PO#69396033	-	18,777
	93.866	AGING RESEARCH		NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	/NIH R01 AG082157	-	11,278
	93.866	AGING RESEARCH		PARKINSON'S FOUNDATION, INC.	TRIAL OF PARKINSON'S AND ZOLEDRONIC	-	281
	93.866	AGING RESEARCH		REGENTS OF THE UNIVERSITY OF CALIFORNIA SAN FRANCISCO	138145C/PRIME: R24 AG065175	-	56,886
	93.866	AGING RESEARCH		THE JACKSON LABORATORY	210397-0723-03/NIH U54 AG079753	-	15,631
	93.866	AGING RESEARCH		THE JACKSON LABORATORY	JAX L.210327-0820-02/NIHR56AG060746	-	40,397
	93.866	AGING RESEARCH		THE JACKSON LABORATORY	PO218289/210400-0823-02/R56AG071766	-	55,036
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU/NIH R01 AG051647	-	6,786
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU/NIH R01AG051647 PO#2933904G	-	(4,452)
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU-19-54-MOD-9/ST00000242	-	(8,933)
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU-21-134-MOD-3/PO# ST00010731	-	333,234

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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
	93.866	AGING RESEARCH		THE WASHINGTON UNIVERSITY	WU-22-0111/PO# ST00003072/NIH R01AG	-	290,082
	93.866	AGING RESEARCH		UNIVERSITY OF PITTSBURGH	AWD00004821 (137374-2)/R21 AG060732	-	85,002
	93.866	AGING RESEARCH		UNIVERSITY OF WASHINGTON	UWSC11748/PO#BPO46863	-	99,926
	93.866	AGING RESEARCH		WAKE FOREST UNIVERSITY	1215-33664-11000001062/U24 AG509624	-	59,734
	93.866	AGING RESEARCH		YALE UNIVERSITY	CON-80002882 (GR111652)	-	56,866
	93.866	AGING RESEARCH				786,086	8,002,157
	93.866 Total					786,086	9,443,278
	93.867	VISION RESEARCH		GEORGIA INSTITUTE OF TECHNOLOGY	AWD-002601-G1	-	79,295
	93.867	VISION RESEARCH				-	1,827,167
	93.867 Total					-	1,906,462
	93.879	MEDICAL LIBRARY ASSISTANCE		UNIVERSITY OF MASSACHUSETTS	COLLECTION EQUITY AWARD	-	1,880
	93.879	MEDICAL LIBRARY ASSISTANCE				-	21,572
	93.879 Total					-	23,452
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/CT DPH	-	207,389
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/CT DPH HHS 2024-9	-	57,548
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/HRSA/MED CARE	-	92,396
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CITY OF HARTFORD	CITY OF HARTFORD/HRSA/OUTP AMB CARE	-	173,426
	93.914	HIV EMERGENCY RELIEF PROJECT GRANTS		CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG-22-185032-01/HRSA H89HA00044	-	5,500
	93.914 Total					-	536,259
	93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE				-	515,936
	93.959	COVID-19 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	COVID-19			-	302,762
	93.959 Total					-	818,698
	93.989	INTERNATIONAL RESEARCH AND RESEARCH TRAINING				39,794	203,643
	93.989 Total					39,794	203,643
	93.994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES				-	42,322
	93.994 Total					-	42,322
	93.RD	THE FEASIBILITY AND EFFECTIVENESS OF AN OPIOID PACKAGE (OPP) TO IMPACT OPIOID PRESCRIBING, DISPENSING, AND PATIENT USE OUTCOMES	75F40119C10152			-	92,078
	93.RD	CONTINUOUS PROCESSING OF LIPOSOMAL NANOPARTICLES AS REFERENCE MATERIALS FOR DRUG PRODUCT DEVELOPMENT	75F40120C00201			-	51,910
	93.RD	ENHANCEMENT AND VALIDATION OF IN VITRO IN VIVO CORRELATION METHOD FOR LONG ACTING INJECTABLE DRUG PRODUCTS TO ACCELERATE THEIR GENERIC DEVELOPMENT	75F40121C00133			56,173	349,516
	93.RD	COMPARATIVE TRIAL OF DIFFERENT PACKAGING COMPONENTS OF AN OPIOID PACKAGING SOLUTION ON OPIOID SAFETY OUTCOMES	75F40121C00150			-	218,512
	93.RD	CORRELATIVE 3D IMAGING AND AI ANALYSIS TO ESTABLISH CRITICAL PERFORMANCE ATTRIBUTES OF POLYMERIC MICROSPHERE PRODUCTS IN SUPPORT OF PERFORMANCE EVALUATION	AG211315	DIGIM SOLUTION	AG211315	-	93,426
	93.RD	CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINICS EXPANSION NATIONAL TRAINING AND TECHNICAL ASSISTANCE	Contract No._2760.0042	NATIONAL COUNCIL FOR MENTAL WELLBEING	Contract No._2760.0042	-	36,425
	93.RD	METHODS AND DISSEMINATION: COLLABORATION TO IMPROVE VALIDITY, CONSISTENCY, AND UTILITY OF SYSTEMATIC REVIEWS	HHS24902015000121/TO 1			-	(29,662)
	93.RD	IN VITRO AND IN VIVO ASSESSMENT OF OPHTHALMIC OINTMENTS FOR GENERIC PRODUCT EQUIVALENCE	HHSF223201810114C			41,268	85,152
	93.RD	IMPACT OF POLYMER SOURCE VARIATIONS ON PARENTERAL MICROSPHERE DRUG PRODUCT PERFORMANCE	HHSF223201810115C			-	33
	93.RD	IMPACT OF POLYMER ATTRIBUTES ON THE PERFORMANCE OF IN SITU FORMING IMPLANTS	PREAWARD			-	228,636
	93.RD	PHILADELPHIA COMMUNITY BEHAVIORAL HEALTH TAN2		COMMUNITY BEHAVIORAL HEALTH (CBH)	PREAWARD	-	39,056
	93.RD	QIC LGBTQ		UNIVERSITY OF MARYLAND, BALTIMORE	PREAWARD	-	123,749
	93.RD	FOCUS INTERLOCAL AGREEMENT (NV)	Sub No: 21097/PO# 10000	UNIVERSITY OF MARYLAND, BALTIMORE	Sub No: 21097/PO# 10000	-	58,550
	93.RD Total					97,441	1,347,381
	97.061	CENTERS FOR HOMELAND SECURITY		UNIVERSITY OF NEBRASKA	PREAWARD	-	34,758
	97.061 Total					-	34,758
	98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS		CONTRACEPTIVE RESEARCH AND DEVELOPMENT PROGRAM (CONRAD/EVMS)	NXS-19-010	-	(3,228)
	98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS		NATIONAL ACADEMY OF SCIENCES	2000009132	-	59,992
	98.001	USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS		PURDUE UNIVERSITY	F0004868402101	-	1,175
	98.001 Total					-	57,939
RESEARCH AND DEVELOPMENT Total						\$ 34,517,264	\$ 252,269,661
SECTION 8 PROJECT-BASED CLUSTER							
	14.195	PROJECT-BASED RENTAL ASSISTANCE (PBRA) (NOTE 1)				\$ -	432,405
	14.195 Total					-	432,405
	14.249	SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY (NOTE 1)				-	70,978
	14.249 Total					-	70,978
SECTION 8 PROJECT-BASED CLUSTER Total						\$ -	\$ 503,383
SNAP CLUSTER							
	10.551	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (NOTE 4)				\$ -	805,510,059
	10.551	COVID-19 SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (NOTE 4)	COVID-19			-	298,218,451
	10.551 Total					-	1,103,728,510
	10.561	STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM				2,156,174	90,463,836
	10.561	COVID-19 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	COVID-19			-	118,220

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Cluster Name	Assistance Listing Number	Federal Program Name	Additional Award Identification	Pass-through Entity Name	Pass-through Entity Identifying Number	Amount Passed Through to Subrecipients	Federal Expenditures
10.561 Total						2,156,174	90,582,056
SNAP CLUSTER Total						\$ 2,156,174	\$ 1,194,310,566
SPECIAL EDUCATION CLUSTER (IDEA)							
	84.027	SPECIAL EDUCATION GRANTS TO STATES		MA DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION	196019RFQDSCRS1UCONN	-	83,318
	84.027	SPECIAL EDUCATION GRANTS TO STATES		MERIDEN PUBLIC SCHOOLS	H027A22021	-	2,135
	84.027	SPECIAL EDUCATION GRANTS TO STATES		NEW HAVEN SCHOOL DISTRICT	H027A180021	-	2,071
	84.027	SPECIAL EDUCATION GRANTS TO STATES				148,117,518	173,019,387
	84.027 Total					148,117,518	173,106,911
	84.173	SPECIAL EDUCATION PRESCHOOL GRANTS				5,590,735	5,644,374
	84.173	COVID-19 SPECIAL EDUCATION PRESCHOOL GRANTS	COVID-19			-	1,732,230
	84.173 Total					5,590,735	7,376,604
SPECIAL EDUCATION CLUSTER (IDEA) Total						\$ 153,708,253	\$ 180,483,515
STUDENT FINANCIAL ASSISTANCE							
	84.007	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS				-	4,745,409
	84.007 Total					-	4,745,409
	84.033	FEDERAL WORK-STUDY PROGRAM				-	3,877,436
	84.033 Total					-	3,877,436
	84.038	FEDERAL PERKINS LOAN PROGRAM_ FEDERAL CAPITAL CONTRIBUTIONS (NOTE 5)				-	6,924,187
	84.038 Total					-	6,924,187
	84.063	FEDERAL PELL GRANT PROGRAM				-	140,258,014
	84.063 Total					-	140,258,014
	84.268	FEDERAL DIRECT STUDENT LOANS				-	294,476,667
	84.268 Total					-	294,476,667
	84.379	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)				-	37,720
	84.379 Total					-	37,720
	93.264	NURSE FACULTY LOAN PROGRAM (NFLP) (NOTE 5)				-	6,141,955
	93.264 Total					-	6,141,955
	93.342	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS				-	659,112
	93.342 Total					-	659,112
	93.364	NURSING STUDENT LOANS				-	18,346
	93.364 Total					-	18,346
	93.925	SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS				-	683,185
	93.925 Total					-	683,185
STUDENT FINANCIAL ASSISTANCE Total						\$ -	\$ 457,822,031
TRANSIT SERVICES PROGRAMS CLUSTER							
	20.513	ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES				2,246,898	2,344,426
	20.513 Total					2,246,898	2,344,426
	20.521	NEW FREEDOM PROGRAM				58,320	58,320
	20.521 Total					58,320	58,320
TRANSIT SERVICES PROGRAMS CLUSTER Total						\$ 2,305,218	\$ 2,402,746
TRIO CLUSTER							
	84.042	TRIO STUDENT SUPPORT SERVICES				-	1,708,322
	84.042 Total					-	1,708,322
	84.044	TRIO TALENT SEARCH				-	285,996
	84.044 Total					-	285,996
	84.047	TRIO UPWARD BOUND				-	2,283,946
	84.047 Total					-	2,283,946
	84.217	TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT				-	290,871
	84.217 Total					-	290,871
TRIO CLUSTER Total						\$ -	\$ 4,569,135
WIOA CLUSTER							
	17.258	WIOA ADULT PROGRAM				8,614,864	9,721,125
	17.258 Total					8,614,864	9,721,125
	17.259	WIOA YOUTH ACTIVITIES		NORTHWEST REGIONAL INVESTMENT BOARD	OSY-12-002	-	540,200
	17.259	WIOA YOUTH ACTIVITIES				7,912,721	9,735,717
	17.259 Total					7,912,721	10,275,917
	17.278	WIOA DISLOCATED WORKER FORMULA GRANTS				9,432,524	13,885,748
	17.278 Total					9,432,524	13,885,748
WIOA CLUSTER Total						\$ 25,960,109	\$ 33,882,790
Total Cluster Expenditures						\$ 491,493,094	\$ 10,071,273,722

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL LOAN PROGRAMS
For the Fiscal Year Ended June 30, 2023

Federal Grantor	Assistance Listing Number	Federal Program Name	Additional Award Identification	Outstanding Loan Balances as of 6/30/2023
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
	14.228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII		\$ 93,813
	14.239	HOME INVESTMENT PARTNERSHIPS PROGRAM (NOTE 5)		138,141,399
	14.275	HOUSING TRUST FUND (NOTE 5)		8,420,996
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total				\$ 146,656,208
DEPARTMENT OF EDUCATION				
	84.038	FEDERAL PERKINS LOAN PROGRAM_ FEDERAL CAPITAL CONTRIBUTIONS (NOTE 5)		\$ 3,953,231
	84.268	FEDERAL DIRECT STUDENT LOANS		N/A
DEPARTMENT OF EDUCATION Total				\$ 3,953,231
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
	93.264	NURSE FACULTY LOAN PROGRAM (NFLP) (NOTE 5)		\$ 4,970,327
	93.342	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS		570,873
	93.364	NURSING STUDENT LOANS		18,346
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total				\$ 5,559,546
Total Loans Outstanding Balances as of June 30, 2023				\$ 156,168,985

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity:

The accompanying Schedule of Expenditures of Federal Awards includes all federal programs administered by the State of Connecticut, except for the portion of the federal programs that are subject to separate audits in compliance with *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (OMB Uniform Guidance).

B. Basis of Accounting:

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting, except for the following programs which are presented on the accrual basis of accounting: *Labor Force Statistics* (#17.002), *Compensation and Working Conditions* (#17.005), *Employment Service/Wagner-Peyser Funded Activities* (#17.207), *Trade Adjustment Assistance* (#17.245), *WIOA Adult Program* (#17.258), *WIOA Youth Activities* (#17.259), *H-1B Job Training Grants* (#17.268), *Reentry Employment Opportunities* (#17.270), *Work Opportunity Tax Credit Program (WOTC)* (#17.271), *Temporary Labor Certification for Foreign Workers* (#17.273), *WIOA Dislocated Worker Formula Grants* (#17.278), *Registered Apprenticeship* (#17.285), *Occupational Safety and Health State Program* (#17.503), *Consultation Agreements* (#17.504), *Jobs for Veterans State Grants* (#17.801), *Local Veterans' Employment Representative Program* (#17.804), *Presidential Declared Disaster Assistance to Individuals and Households - Other Needs* (#97.050), and the administrative portion of *Unemployment Insurance* (#17.225).

The total expenditures presented for *Project-Based Rental Assistance (PBRA)* (#14.195), *Section 8 Moderate Rehabilitation Single Room Occupancy* (#14.249), *Section 8 Housing Choice Vouchers* (#14.871) and *Mainstream Vouchers* (#14.879) programs represent the net Annual Contributions Contract subsidy received for the state's fiscal year ended June 30, 2023. The net Annual Contribution Contract subsidy for the fiscal year is being reported as the federal awards expended for these programs per Accounting Brief #10 issued by the Department of Housing and Urban Development's Real Estate Assessment Center. In addition, the grant and financial assistance expenditures for the University of Connecticut Health Center, the University of Connecticut, the Connecticut State Universities, and the Connecticut Community Colleges include certain accruals at the program level.

C. Basis of Presentation:

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (OMB Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the state's basic financial statements. Federal award programs include expenditures, pass-throughs to non-state agencies (i.e., payments to subrecipients), non-monetary assistance and loan programs. Funds transferred from one state agency to another state agency are not considered federal award expenditures until the funds are expended by the subrecipient state agency.

D. Matching Costs:

Except for the state's share of unemployment insurance, (see Note 7) the non-federal share portion is not included in the schedule.

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 2 - 10% De Minimis Cost Rate

The State of Connecticut did not elect to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.

Note 3 - Research Programs

Federally funded research programs at the University of Connecticut and its Health Center and Connecticut Agricultural Experiment Station have been reported as discrete items. The major federal departments and agencies providing research assistance have been identified. The research programs at the University and its Health Center are considered one Major Federal Financial Assistance Program for purposes of compliance with the Federal Single Audit Act (OMB Uniform Guidance).

Note 4 - Non-cash Assistance

The state received non-cash federal financial assistance, which are included in the schedule and are as follows:

10.542	Pandemic EBT Food Benefits	\$146,499,556
10.551	Supplemental Nutrition Assistance Program	\$1,103,728,510
10.555	National School Lunch Program	\$19,548,062
10.559	Summer Food Service Program for Children	\$20,777
39.003	Donation of Federal Surplus Personal Property	\$71,557
93.053	Nutrition Services Incentive Program*	\$0
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	\$7,367
93.268	Immunization Cooperative Agreements	\$39,219,207
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	\$1,570
93.387	National and State Tobacco Control Program	\$3,914
93.940	HIV Prevention Activities Health Department Based	\$874
93.994	Maternal and Child Health Services Block Grant to the States	\$124,200

*There was no non-cash federal assistance received during the fiscal year 2023.

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 5 - Loans and Loan Guarantees

Federally Funded Student Loan Programs

The summary of the federally funded loan programs below includes both those loans that have continuing compliance requirements and those that do not. As required by Uniform Guidance, the value of new loans made during the fiscal year plus the beginning balance are:

a) Student loan programs with continuing compliance requirement:

Assistance Listing Number	Program Name	Loans Outstanding on June 30, 2023	New Loans Disbursed
84.038	Federal Perkins Loan Program Federal Capital Contributions	\$3,953,231	\$0
93.264	Nurse Faculty Loan Program (NFLP)	\$4,970,327	\$1,242,331
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	\$570,873	\$87,965
93.364	Nursing Student Loans	\$18,346	\$0

b) Student loan program with no continuing compliance requirement:

Assistance Listing Number	Program Name	New Loans Disbursed
84.268	Federal Direct Student Loans	\$ 294,476,667

The State of Connecticut participates in several other federal loan programs in which funds are provided through the State to eligible program participants:

Home Investment Partnerships Program (ALN 14.239)

The *Home Investment Partnerships Program* (ALN 14.239) is administered by the State's Department of Housing to expand the supply of affordable housing, particularly rental housing to qualified individuals. The value of outstanding loans on June 30, 2023, totaled \$138,141,399.

Housing Trust Fund (ALN 14.275)

The *Housing Trust Fund* (ALN 14.275) is administered by the State's Department of Housing to expand and preserve the supply of affordable housing for low-income households. The value of outstanding loans on June 30, 2023, totaled \$8,420,996.

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (ALN 14.228)

The primary objective of this program is the development of viable urban communities by providing housing and a suitable living environment in communities where existing conditions pose a serious or immediate threat to the health and welfare of the community.

The value of outstanding loans on June 30, 2023, totaled \$93,813.

Note 6 - Rebates on the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

The expenditures presented on the schedule for WIC Special Supplemental Nutrition Program for Women, Infants, and Children (ALN 10.557) are presented net of rebates and amounts for penalties and fines.

During the fiscal year 2023, the state received \$13,000,664 from rebates from infant formula and cereal manufacturers on the sales of formula to participants in the WIC program. The WIC program collected \$21,388 in fines and penalties that were subsequently used to increase WIC program benefits to more participants.

Rebate contracts with infant formula manufacturers are authorized by Title 7 Code of Federal Regulations Chapter II Subchapter A, Part 246.16m as a cost containment measure. During fiscal year 2023 under 2 CFR 225, rebates enabled the state to serve more eligible persons with the same federal dollars thereby reducing the federal cost per person.

Note 7 - Unemployment Insurance (ALN 17.225)

In accordance with the Uniform Guidance, state unemployment insurance funds, as well as federal funds, must be included in the Schedule of Expenditures of Federal Awards with *Unemployment Insurance* (ALN 17.225). During the fiscal year ended June 30, 2023, the state funds expended from the federal Unemployment Trust Fund amounted to \$477,512,822. The total expenditures from the federal portion equaled \$966,163. The \$50,051,629 in Unemployment Insurance program administrative expenditures was financed by the U.S. Department of Labor.

Note 8 - Child Support Services (ALN 93.563)

During the fiscal year ended June 30, 2023, the Department of Social Services expended a total of \$57,645,496 (federal share) to accomplish the goals of *Child Support Services* (ALN 93.563). The state received \$12,133,429 of the total expenditures by withholding a portion of various collections received through the process of implementing the program. The other \$45,512,067 of the federal share of expenditures was reimbursed to the state directly from the federal government.

Note 9 - HIV Care Formula Grants (ALN 93.917)

Expenditures reported on the SEFA totaled \$18,909,864 for *HIV Care Formula Grants* (ALN 93.917). The state also expended \$23,032,194 in HIV rebates provided by private pharmaceutical companies. These HIV rebates are authorized by the AIDS Drug Assistance Program (ADAP) manual Section 340B rebate option as a cost savings measure and are not included in the reported SEFA expenditures.

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 10 - ARRA American Recovery and Reinvestment Act

Under the provisions of the American Recovery and Reinvestment Act of 2009, recovery expenditures used to be separately identified using the code, "ARRA" along with the ALN. During the fiscal year ended June 30, 2023, there were no ARRA funds expended.

Note 11 - Refunds of Unspent Funds

When refunds of unspent funds are received by the state from a non-state subrecipient and returned to the federal government for funds reported as expended in a prior SEFA, negative balances may be reported.

Note 12 - Pass-through Awards

Most of the state's federal assistance is received directly from federal awarding agencies. However, agencies and institutions of the state receive some federal assistance that is passed through a separate entity prior to the receipt by the state. This schedule details indirect federal assistance received from those non-state pass-through grantors. The amounts included on the pass-through schedule are reported as federal revenue on the state's basic financial statements. Federal assistance received by the state from non-state pass-through grantors is identified by ALN, Grantor, Grantor ID, and Expenditure Amount, and is presented on the accompanying Schedule of Expenditures of Federal Awards.

Note 13 - COVID-19 Related Expenditures and Federal Programs

In response to the COVID-19 pandemic, the federal government provided the State of Connecticut with new funding and various federal programs. Under the provisions of the OMB 2023 Compliance Supplement Appendix VII, COVID-19 related award expenditures are separately identified by ALN with "COVID-19" prefix to the program name.

During the fiscal year ended June 30, 2023, all *Personal Protective Equipment (PPE)* donations were received from private sources and other non-federal agencies.

Note 14 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) (ALN 97.036)

During the fiscal year ended June 30, 2023, the State of Connecticut reported \$280,671,912 of expenditures under *Disaster Grants - Public Assistance (Presidentially Declared Disasters)* (ALN 97.036).

Of this amount, FEMA approved approximately \$101,853,836 of eligible expenditures that were incurred in prior years and are included in the schedule.

Note 15 - Section 8 Housing Choice Vouchers (ALN 14.871)

In accordance with reporting requirements established by U.S. Department of Housing and Urban Development Notice PIH 2021-25 (HA), Section 8.k., the schedule includes \$5,450,626 in Emergency Housing Vouchers (EHV) funding issued under the American Rescue Plan Act of 2021.



Schedule of Findings and Questioned Costs

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STATUS KEY

- A. Material instances of noncompliance with federal requirements.
- B. Significant deficiencies in the internal control process.
- C. Material weaknesses of the internal control process.
- D. Known or likely questioned costs which are greater than \$25,000 for a type of compliance requirement for a major program.
- E. Known questioned costs, which are greater than \$25,000 for a federal program, which is not audited as a major program.
- F. Circumstances resulting in other than an unmodified opinion unless such circumstances are otherwise reported as an audit finding under code A. above.
- G. Known fraud affecting a federal award.
- H. Repeat of a prior year finding.
- I. Instances resulting from audit follow-up procedures that disclosed that the summary schedule of prior audit findings prepared by the auditee materially misrepresents the status of any prior audit finding.
- J. Material instance of noncompliance with the federal requirements of the major federal program(s) included in the finding that resulted in a qualified opinion on compliance to the particular major federal program(s) that are identified by an asterisk.

STATE OF CONNECTICUT STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2023 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I

SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes

Significant deficiencies identified? Yes

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? Yes

Significant deficiencies identified? Yes

Type of auditors' report issued on compliance:

Unmodified for all major programs except for the Highway Safety Cluster (Assistance Listing 20.600, 20.611, and 20.616), which was qualified.

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? Yes

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.556, 10.559, and 10.582	Child Nutrition Cluster
14.871 and 14.879	Housing Voucher Cluster
15.605, 15.611, and 15.626	Fish and Wildlife Cluster
17.225	Unemployment Insurance
20.600, 20.611, and 20.616	Highway Safety Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.007, 84.033, 84.038, 84.063, 84.268 84.379, 84.408, 93.264, 93.342, 93.364, and 93.925	Student Financial Assistance Programs
84.425	Education Stabilization Fund
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.575 and 93.596	Child Care and Development Fund (CCDF) Cluster
93.658	Foster Care (Title IV-E)
93.775, 93.777, and 93.778	Medicaid Cluster
93.917	HIV Care Formula Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
96.001 and 96.006	Disability Insurance / SSI Cluster
Type A and Type B program threshold:	\$30,000,000
Auditee qualified as a low-risk auditee?	No

SECTION II

FINANCIAL STATEMENT RELATED FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Our review of statewide financial reporting identified a material weakness and a significant deficiency in internal control as defined by auditing standards generally accepted in the United States of America. Although finding 2023-003 is not deemed a significant deficiency or material weakness per those standards, it is an area that requires corrective action. These areas are detailed in the following pages:

Finding 2023-001

Inadequate Financial Reporting Process – GAAP Forms and Other Adjustments

Criteria

The Office of the State Comptroller (OSC) has a long-established procedure requiring state agencies to prepare and submit adjustment forms to report various account balances, accruals, liabilities, contingencies, and other information needed to report the state’s financial position on a GAAP basis to the State Comptroller. The Office of the State Comptroller requires these forms to be submitted with accurate information by specific deadlines.

Sound internal controls require that the Office of the State Comptroller has procedures to confirm the accuracy of journal entries and the financial statements.

Condition

In our prior audits, we reported that various state agencies did not submit accurate GAAP adjustment forms. Our review of agency-prepared forms for the 2023 fiscal year again found the following errors and omissions in the amounts reported. The material errors found and corrected were as follows:

- The Department of Administrative Services understated the obligations for the school construction program by \$935,270,881 and understated construction-in-progress by \$39,403,023.
- The Department of Economic and Community Development overstated its contractual obligations by \$31,569,116.
- The Office of Early Childhood understated its contractual obligations by \$81,849,706.
- The Connecticut Technical Education and Career System did not submit its year-end inventory report to the Office of the State Comptroller by the required due date, and therefore, failed to report its \$1,084,691,507 acquisition of capital assets.

The Office of the State Comptroller did not detect and prevent errors that could have caused material misstatements in the state's Annual Comprehensive Financial Report (ACFR).

- OSC overstated the outstanding General Obligation Bonds balance by \$25,095,564,000 and the outstanding enterprise funds revenue bonds balance by \$1,548,375,000 in the disclosure note for long-term notes and bonded debt.
- OSC overstated fair market values and cash equivalents by \$8,200,074,000 and \$10,456,824,000, respectively, in the listing of the Combined Investment Funds by Moody's ratings in the disclosure note for cash deposits and investments.
- Numerous material journal entries were erroneous due to posting to wrong accounts, transposition errors, outdated amounts, signage errors, or mistakenly set up for automatic reversals. Examples of these journal entries included OSC: a) Set up reversal entries totaling \$450,663,992 in the Employment Security Fund and \$961,089,164 in the Teachers Retirement Fund in error; b) Recorded \$11,116,691,188 to a wrong expenditure account; and c) Recorded journal entries utilizing fiscal year 2021 General Obligation Bonds balances instead of using fiscal year 2023 balances.

Context

The Office of the State Comptroller received GAAP forms from approximately 28 state agencies that included reported contractual obligations totaling \$6,420,937,952.

State agencies' capital assets totaled approximately \$36,000,000,000 as of June 30, 2023.

The state reported outstanding General Obligation Bonds totaling \$17,622,398,000 and outstanding enterprise funds revenue bonds totaling \$1,183,300,000 as of June 30, 2023.

The Combined Investment Funds investment fair value amounted to \$12,117,663,000 with cash equivalents of \$1,660,840,000.

The state ended the fiscal year with \$18,581,028,000 in governmental funds total assets.

Effect

Deficiencies in the state's internal controls over financial reporting could adversely affect its ability to provide accurate financial information.

Cause

For the GAAP forms conditions, the underlying reasons ranged from new fiscal staff being unfamiliar with the reporting requirements to incomplete project information in the Core-CT system.

OSC had an insufficient internal review process to identify and correct material errors. The misstatements were caused by a combination of new accounting staff, insufficient written procedures, data entry errors, and ineffective supervisory review.

Prior Audit Finding

This finding has been previously reported, in part, in the last nine audit reports covering the fiscal years 2013 through 2022.

Recommendation

The Budget and Financial Analysis Division of the Office of the State Comptroller should improve its efforts to train agency personnel in the preparation of accurate GAAP adjustments and improve internal controls to ensure accurate and complete financial statements.

Views of Responsible Officials

"The Office of the State Comptroller ("OSC") will continue to update, expand, and develop instructions and training materials related to the completion of annual GAAP forms. Although state agencies are ultimately responsible for ensuring that their staff receive sufficient training, our office will ensure that it provides

guidance where needed to mitigate future reporting errors. The Budget and Financial Analysis (“BFA”) Division will also contact those agencies identified as submitting incorrect information and support those agencies to ensure that those errors do not occur going forward.

In addition, as noted by the auditors, several personnel changes occurred during the fiscal year due to retirements and staff departure. This included key members of the BFA Division, resulting in some of the items identified during the audit. The OSC has addressed these by filling those key roles with qualified staff, providing BFA Division staff with appropriate training, and updating the documented workflow to ensure proper supervisor review and sign-off of workpapers.”

Finding 2023-002

Failure to Promptly Complete the Annual Comprehensive Financial Report (ACFR)

Criteria

Section 2200.104 of the Government Accounting Standards Board - Codification of Governmental Accounting and Financial Reporting Standards states that the Annual Comprehensive Financial Report (ACFR) should be prepared and published promptly after the close of the fiscal year and should contain the independent auditors’ report. Timely and properly presented financial reports are essential to provide necessary governmental financial information to managers, legislative officials, creditors, financial analysts, the public, and other interested parties.

With respect to its debt issuance, the state has a continuing disclosure obligation to provide audited financial statements to comply with certain Securities and Exchange Commission (SEC) regulations. The Office of the State Treasurer must include the audited ACFR in the state’s annual information statement by the end of each February.

Condition

The Office of the State Comptroller did not promptly prepare the ACFR. The state filed its annual information statement with the Municipal Securities Rulemaking Board on February 27, 2024, without the audited ACFR. On March 1, 2024, the Office of the State Treasurer published an [event notice](#) informing investors and

the public that the ACFR was not included in the annual information statement.

Context

The state’s outstanding General Obligation Bonds totaled \$17.6 billion as of June 30, 2023.

Effect

The Office of the State Treasurer will have to disclose this late filing to investors and the public for the next five years.

Cause

OSC experienced employee retirements and turnover in fiscal year 2023. OSC did not maintain a formal task schedule with targeted completion dates to allow supervisors to monitor delays and provide timely assistance. OSC also informed us that the implementation of a financial reporting software did not progress as effectively as expected.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The Office of the State Comptroller should strengthen internal controls over the financial reporting process to promptly complete the Annual Comprehensive Financial Report.

Views of Responsible Officials

“In addition to the retirements and turnover experienced in the Budget and Financial (“BFA”) Division - some of which involved key roles - various state agencies experienced similar turnover requiring the hiring of new staff or shifting of staff roles. This resulted in the delayed receipt of financial information from various state agencies needed to complete the state’s Annual Comprehensive Financial Report (“ACFR”). In addition to the staffing issues, the BFA Division was in the process of implementing new reporting software, further complicating the Division’s operations, and resulting in the delayed completion of the state’s ACFR.

The OSC addressed its staffing issues through hiring experienced staff to fill those key roles and providing relevant training to all staff within the BFA Division. The BFA Division is reviewing, expanding, and updating guidance and training materials for state agency staff to utilize during the year-end reporting process. This will help ensure that the information required to complete the ACFR is submitted to the BFA Division in a timely manner.

Furthermore, the OSC has completed the implementation of the new reporting software and, as a result, anticipates a time savings during the next reporting cycle.”

Finding 2023-003

Lease Accounting

Criteria

Sound internal controls over financial reporting require an entity to sufficiently plan for changes in accounting principles, including an assessment of their financial impact, the effect on its information system requirements, and the need to train personnel. The Governmental Accounting Standards Board (GASB) recently issued *Statement No. 87, Leases* and *Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA)* to improve the financial reporting of leases and SBITA by governments.

Condition

The prior report found that the Core-CT accounting system was unable to discount lease agreements to their present values or properly amortize the lease values annually. As a result, the Office of the State Comptroller manually performed calculations for the present values, interest expenses, and annual amortization of leases greater than \$300,000. Our review found an understatement of \$18,775,000 in the cumulative amortization amount of property leases. Leases under \$300,000, although not material, remained inaccurate in Core-CT.

We found an understatement of \$26,057,023 in the right-to-use and the liability related to a subscription-based-information technology arrangement. The SBITA right-to-use asset value reported in the financial statements was \$69,786,1126 less than the amount recorded in the Core-CT asset management module.

Context

The Office of the State Comptroller reported approximately \$34,574,000 cumulative amortization for the right-to-use lease properties.

We judgmentally selected five information technology agreements, two of which met SBITA accounting requirements. We found errors in one SBITA agreement. OSC reported \$30,825,000 for the SBITA right-to-use net asset as of June 30, 2023.

Effect OSC did not accurately calculate assets and liabilities related to leases.

Cause Core-CT did not have all the lease functions necessary for fiscal year 2023 financial reporting needs. Manual calculations increased the risk of errors.

The Office of the State Comptroller’s calculation used the estimated maximum contract value without considering the amount of fixed payments in substance. For the SBITA contract with multiple components, the calculation did not specify the subscription components, and therefore OSC could not reconcile the amount reported to the assets in Core-CT under the same contract identification.

Prior Audit Finding This finding has previously been reported in the prior year audit report covering the fiscal year 2022.

Recommendation The Office of the State Comptroller should update its internal controls over lease accounting to ensure accurate reporting and compliance with the Government Accounting Standards Board statements on leases and subscription-based information technology arrangements.

Views of Responsible Officials “The OSC has initiated the process of evaluating the forms and methodologies used to identify, record, and amortize leases and subscription-based information-technology agreements (“SBITAs”) to ensure compliance with the requirements set forth by the Governmental Accounting Standards Board. The OSC will also continue to develop and disseminate training materials and guidance on these reporting requirements to ensure that relevant staff at the state agencies understand what information is to be provided at year-end for reporting purposes.

Although leases with a total value of \$300,000 or less over the lease term are considered immaterial, as noted in the audit report, the Budget and Financial Analysis Division will work with the appropriate divisions within the OSC, as well as the relevant state agencies to correct any issues noted.”

SECTION III

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Department of Social Services

Finding 2023-010

Activities Allowed or Unallowed - School Based Child Health Claims

Program Names:	COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778) Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2205CT5MAP and 2305CT5MAP

Criteria

Title 20 *United States Code* Chapter 33, Individuals with Disabilities Education Act (IDEA), authorized federal funding to states for programs that affect Medicaid payment for services provided in schools. Under Part B of IDEA, school districts must prepare an individualized education plan (IEP) for each child, which specifies the child's special education and related service needs. The Medicaid program will pay for some of the IEP's health related services if they are specified in Medicaid law and included in the state's Medicaid Plan.

Title 34 *U.S. Code of Federal Regulations* Part 300.154 requires that school districts obtain written parental consent before initially accessing a child's or parent's Medicaid benefits. The consent form

must include disclosable personally identifiable information, the purpose of the disclosure, the agency to which the disclosure will be made, and specify that the parent understands and agrees that the school district may access the child's or parent's Medicaid benefits to pay for the child's School Based Child Health (SBCH) services.

The Medicaid State Plan allows for the reimbursement of SBCH services provided by or through a local education agency (LEA) to students with special needs pursuant to the IEP.

Condition

Our review of 20 SBCH expenditures totaling \$1,824, of which \$1,069 was federally reimbursed, disclosed that the Department of Social Services (DSS) claimed SBCH expenditures for federal reimbursement for two clients who did not have a parental consent form on file. The two SBCH exceptions totaled \$70, of which \$44 was federally reimbursed. Because DSS did not have a parental consent form on file, it could not claim two clients' SBCH services to the Medicaid program for the fiscal year. These additional exceptions totaled \$4,528, of which \$2,706 was federally reimbursed.

Context

During the fiscal year ended June 30, 2023, DSS claimed \$44,266,371 in SBCH expenditures and received \$25,609,237 in federal reimbursement.

The sample was not statistically valid.

Questioned Costs

We computed the \$2,750 in questioned costs by applying the applicable federal financial participation rate to the unallowed expenditures. These questioned costs included \$2,521 in Medicaid and \$229 in COVID-19 Medicaid funds.

Effect

DSS and local education agencies received federal reimbursement for unallowed SBCH expenditures.

Cause

The department's Medicaid Management Information System lacks automated controls to prevent payment when a parental consent form is not on file.

DSS did not monitor SBCH claims to ensure the collection of written parental consent forms.

Prior Audit Finding

We previously reported this as finding 2022-010 and in three prior audits.

Recommendation

The Department of Social Services should recoup any improper payments to School Based Child Health service providers and refund any corresponding federal reimbursements to the Department of Health and Human Services’ Centers for Medicare and Medicaid Services. In addition, the Department of Social Services should establish and implement controls to ensure that it adequately supports School Based Child Health costs claimed for federal reimbursement under the Medicaid program.

Views of Responsible Officials

“We agree with this finding. The Department issued a bulletin to SBCH providers on January 25, 2024 which outlined the service documentation and parental consent form record requirements. The Office of Quality Assurance Audit Division has taken action to recoup the claims paid in error. This will resolve the questioned costs noted. The Audit Division has created an audit program for SBCH providers and recently opened two SBCH audits.”

Finding 2023-011

Allowable Costs/Cost Principles – Fee for Service Payments

Program Names:	COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778) Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2205CT5MAP and 2305CT5MAP

Criteria

Title 45 U.S. Code of Federal Regulations (CFR) Part 75.403 provides that costs should be adequately documented to be allowable under federal awards.

Title 42 CFR Part 431.107 requires that a state Medicaid plan for medical assistance provide for agreements between the state Medicaid agency and every medical provider. The agreement must declare that the medical provider agrees to keep medical

service records. The Department of Social Services (DSS) standard provider enrollment agreement requires the medical provider to maintain all records for a minimum of five years and provide records to DSS upon request.

Title 45 CFR Part 75.303 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition

Our review of 60 fee-for-service payments totaling \$41,348, of which \$23,154 was federally reimbursed, disclosed that DSS could not obtain medical records from two providers to support payments totaling \$198, of which \$110 was federally reimbursed. One of these providers was a sole proprietor who notified DSS on May 10, 2023, of their planned retirement effective July 1, 2023. DSS did not obtain medical records from the provider prior to their retirement. DSS notified the other provider on November 27, 2023, that it would terminate its enrollment in the Connecticut Medical Assistance Program effective December 27, 2023.

Context

During the fiscal year ended June 30, 2023, DSS claimed fee-for-service payments totaling \$8,840,694,162, of which \$4,998,129,507 was federally reimbursed. For the two providers noted in the condition, DSS processed fee-for-service payments totaling \$88,560, of which \$49,957 was federally reimbursed, during the fiscal year.

Questioned Costs

We computed questioned costs of \$110 by applying the applicable federal financial participation rate to the unallowed expenditures. These questioned costs included \$99 in Medicaid and \$11 in COVID-19 Medicaid funds.

Effect

DSS received federal reimbursement for unallowed expenditures. The department cannot perform provider audits or detect improper payments without access to medical records.

Cause

DSS lacks adequate procedures to obtain medical records from providers who sell or close their business or was disenrolled.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Department of Social Services should strengthen internal controls to ensure that it can support fee-for-service payments claimed for federal reimbursement under the Medicaid program. The Department of Social Services should recoup any improper payments it made to medical providers and refund the corresponding federal reimbursements to the Centers for Medicare and Medicaid Services.

The Department of Social Services should establish and implement procedures to ensure that providers make medical records from the preceding five years available to the department after they sell or close their business or were disenrolled.

Views of Responsible Officials

“We do not agree with this finding. CFR 75.303(a) states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award. Based on the finding and sampling, the error rate is .48% which is less than ½ of a percent (\$198 in findings out of the \$41,438 reviewed). The exceptions noted in this finding are immaterial when compared to the sample selected for testing. Proper internal controls are in place to provide reasonable assurance that the Department is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award.”

Auditors’ Concluding Comments

Title 2 CFR Part 200.516 requires auditors to report known questioned costs when likely questioned costs exceed \$25,000 for a compliance requirement for a major program. The Department of Social Services was not in compliance with Title 45 CFR 75.403 due to unsupported costs with likely questioned costs that surpassed the federal regulation threshold.

Finding 2023-012

Eligibility

Program Names:	COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778) Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2205CT5MAP and 2305CT5MAP

Criteria

Title 42 *United States Code* Section 1396b(v) provides that aliens who meet certain requirements are eligible for Medicaid only if such care and services are necessary for the treatment of an emergency medical condition. The code further allows a state the option to provide Medicaid coverage to lawfully residing pregnant women who are otherwise eligible for Medicaid.

Medicaid State Plan Amendment 22-0016 provides benefits to eligible women during pregnancy through 12 months after the month of childbirth.

Condition

We reviewed 60 Medicaid cases that did not have a Social Security number. Our review included 35 modified adjusted gross income (MAGI) cases totaling \$1,509,546, of which \$903,106 was federally reimbursed. It also included 25 non-MAGI cases totaling \$640,061, of which \$359,598 was federally reimbursed. Our review disclosed the following:

- The Department of Social Services (DSS) did not end eligibility for one non-MAGI recipient 12 months after the month of childbirth. The recipient continued to receive Medicaid services five months beyond the eligibility period. DSS paid \$154 in Medicaid benefits for the ineligible recipient.
- DSS improperly granted the Medicaid coverage group for newborns to a parent of one MAGI recipient. The parent did not request health coverage. The parent's status as an undocumented noncitizen made them ineligible for Medicaid. DSS paid \$149 for the parent's non-emergency dental services.

Context

DSS provided us with a detailed listing of fee-for-service benefit payments issued during the fiscal year ended June 30, 2023. This data included client names and Social Security numbers. Through our use of audit software, we were able to extract all clients who did not have a listed Social Security number. Our review excluded clients under age three to account for any delay in obtaining a Social Security number for a newborn. We stratified the data into two eligibility determination groups based on MAGI and non-MAGI determinations (e.g., Aged, Blind and Disabled).

During the fiscal year ended June 30, 2023, DSS issued \$80,840,547 in payments on behalf of 18,901 MAGI clients without Social Security numbers and received \$46,007,279 in federal

reimbursement. In addition, DSS issued \$8,816,341 in payments on behalf of 972 non-MAGI clients without Social Security numbers and received \$4,964,824 in federal reimbursement.

The sample was not statistically valid.

Questioned Costs \$0

Effect DSS has reduced assurance that it only provides Medicaid benefits to eligible individuals.

Cause Eligibility worker errors went unnoticed by system edit checks. The department's eligibility system did not end post-partum coverage upon expiration and prevent staff from granting adults the Medicaid coverage group for newborns and did not prevent payment of dental claims under this coverage group.

Prior Audit Finding We previously reported this as finding 2022-012.

Recommendation The Department of Social Services should strengthen internal controls to ensure that only eligible recipients receive Medicaid services in accordance with federal laws and the Medicaid State Plan.

Views of Responsible Officials "We agree with this finding. The Department will work with our internal Business Systems Division to ensure that the proper actions are effectuated in our system to close coverage at the appropriate times. The Department will also work with our internal Division of Health Services to ensure claims are not paid for an adult that is mistakenly given newborn medical coverage."

Finding 2023-013

Financial Reporting

Program Names: COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Numbers: 2205CT5MAP and 2305CT5MAP

Program Names:	COVID-19 Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767) Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2105CT5021 and 2205CT5021

Background

The Department of Revenue Services (DRS) collects healthcare related taxes and summarizes revenues. The Department of Social Services (DSS) records healthcare related tax revenues on Medicaid federal financial reports.

DSS uses the interChange Medicaid Management Information System (MMIS) to process claims for medical services provided to clients covered by Medicaid and the Children’s Health Insurance Program (CHIP).

Criteria

Title 42 *U.S. Code of Federal Regulations* (CFR) Part 430.30 requires the state to submit the Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program (Form CMS 64) to the Centers for Medicare and Medicaid Services (CMS) no later than 30 days after the end of each quarter. Form CMS 64 is the state’s accounting of actual recorded Medicaid expenditures.

Title 42 CFR Part 431.1002(a) requires states to return the federal share of Medicaid overpayments to CMS in accordance with Section 1903(d)(2) of the Social Security Act and related regulations included in Title 42 CFR Part 433 Subpart F. Part 433.320 requires the state to return the federal share of Medicaid overpayments that are subject to recovery to CMS through a credit on Form CMS 64.

Title 42 CFR Part 457.630(c) requires the state to submit the Quarterly Statement of Expenditures for CHIP (Form CMS 21) no later than 30 days after the end of each quarter to CMS. Form CMS 21 is the state’s accounting of actual recorded CHIP expenditures.

Title 42 CFR Part 431.1002(b) requires states to return to CMS the federal share of CHIP overpayments in accordance with Section 2105(e) of the Social Security Act and related regulations included in Title 42 CFR Part 457 Subpart B. Part 457.232 requires the state

to return the federal share of CHIP overpayments that are subject to recovery to CMS through a reduction on Form CMS 21.

Title 42 CFR Part 431.625 allows a state to enroll certain Medicare-eligible recipients under Medicare Part B and pay the premium, deductibles, cost sharing, and other charges. Federal financial participation funds are available for state reimbursement for allowable expenditures.

Title 42 CFR Part 433.74 requires each state to submit to CMS quarterly summary information on healthcare-related taxes collected. State reports must be complete and accurate.

Title 45 CFR Part 75.303 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The CFR requires the non-federal entity to take prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

Condition

1. DSS accounted for the return of the federal share of CHIP and state funded medical assistance program overpayments to CMS on the CMS 64 Financial Report. DSS should have accounted for the return on the CMS 21 Financial Report which includes a higher federal financial participation rate. Furthermore, DSS should have returned state funded overpayments to the state's General Fund.
2. DSS did not report \$231,135,666 in healthcare related taxes on the CMS 64 Financial Report for the quarter ended September 30, 2022.
3. DSS miscoded \$1,792,517 of substance use disorder expenditures as state mental health inpatient expenditures in the fiscal year ended June 30, 2023.
4. DSS misstated expenditures on Line 6 of the CMS 64 Financial Report as follows:
 - a. Understated non-Disproportionate Share Hospital (DSH) supplemental payments by \$2,432,385, \$2,304,285, and \$2,343,422 in the quarters ended December 31, 2022, March 31, 2023, and June 30, 2023, respectively.

- b. Understated DSH payments by \$100,000 in the quarter ended March 31, 2023.
 - c. Overstated non-waiver expenditures by \$577,478 and \$27,821 in the quarters ended December 31, 2022, and March 31, 2023, respectively.
 - d. Overstated Medicare insurance premiums by \$202,556 in the quarter ended June 30, 2023.
5. DSS did not include previously reported overpayments to providers certified as bankrupt or out of business when it reported total overpayment adjustment amounts on Line 10C of the CMS 64 Financial Report.

Context

The Recoveries on Line 9C1 of the CMS 64 Financial Report identifies fraud, waste, and abuse recoveries credited from Medicaid program integrity activities, such as quality assurance audits of medical providers. DSS reported recoveries of \$5,192,507 during the fiscal year end June 30, 2023. In our review of 15 medical provider audits, we noted that the Office of Quality Assurance issued final audit reports with \$1,484,194 in overpayments. DSS audited transactions paid with Medicaid, CHIP, and state funded medical assistance program funds. Eight of the provider audits included reviews of non-Medicaid transactions. One of these provider audits contained non-Medicaid exceptions that a statistician extrapolated to determine the amount of overpayment.

DSS recorded \$907,889,825 in revenue from healthcare related taxes during the fiscal year ended June 30, 2023.

The amount on Line 6 of the CMS 64 Financial Report is the summary of Medicaid expenditures for the quarter. DSS reported \$10,268,095,321 on Line 6 for the fiscal year ended June 30, 2023. These reported amounts included \$634,884,479 in non-DSH supplemental payments, \$404,444,443 in Medicare insurance premium payments, \$122,177,548 in Mental Health Facility payments, and \$116,712,461 in DSH payments.

The Overpayment Adjustment on Line 10C of the CMS 64 Financial Report is a calculation of total current Medicaid receivables net of prior quarter's Medicaid receivables and any deduction for write-off of previously reported overpayments to providers certified as bankrupt or out of business. In prior audits, we reported that the

department's Medicaid receivable balances were inconsistent and partially unsupported from one quarter to another. DSS duplicated write-offs, reported them in different quarters, and presented them in one quarter but not the others. The department stopped including previously reported overpayments to bankrupt or closed providers until it addressed the condition from prior audit findings.

Questioned Costs

Due to the department's lack of procedures to stratify overpayments by applicable federal and state programs, we cannot determine questioned costs for condition #1.

We computed questioned costs of \$614,575 by applying the applicable federal financial participation rate to the unallowed expenditures. These questioned costs included \$596,817 in Medicaid and \$17,758 in COVID-19 Medicaid funds.

Effect

Inaccurate federal financial reports could affect the budgeting and federal grant awarding process. The State of Connecticut is not receiving its share of medical provider overpayments. CMS could be using incomplete data to analyze reported recoveries of fraud, waste, and abuse. DSS received federal reimbursement for unallowed expenditures.

Cause

DSS does not stratify medical provider audit overpayments by program. The department tracks, reports, and refunds CHIP and state funded medical assistance program overpayments as Medicaid overpayments.

Clerical errors went unnoticed during the supervisory review process.

DSS informed us that DRS did not have tax revenue data available when DSS filed the CMS 64 Financial Report for the quarter ended September 30, 2022. In addition, DSS incorrectly coded substance use disorder claims in MMIS.

Prior Audit Finding

We previously reported this as finding 2022-013 and in 17 prior audits.

Recommendation

The Department of Social Services should strengthen internal controls to ensure that it tracks, reports, and returns the federal share of overpayments to corresponding federal and state medical assistance programs.

The Department of Social Services should strengthen internal controls to ensure that it accurately reports and adequately reviews revenues and expenditures prior to submitting Form CMS 64.

The Department of Social Services should resolve the issues affecting the Medicaid receivable balances and file the proper adjustment to correct the errors, unsupported amounts, and corresponding federal reimbursements on Form CMS 64.

**Views of
Responsible
Officials**

"We agree with this finding in part.

Regarding Condition 1: We agree, the Department under reported \$113.59 by returning \$149.47 on the CMS 64 when it should have been reported as \$263.06 on the CMS 21. However, based on the dollars identified in Condition #1, this portion of this finding is immaterial, Medicaid accounts for 99.8% of the samples selected for audit. Additionally, sampling is claim specific where extrapolation is the estimation of an overpayment assuming existing errors continue and is not applicable to specific claims.

Regarding Conditions 2 through 5: The Department agrees with this finding. We will review the internal control structure / business processes related to the finding and work towards corrective action if necessary."

**Auditors'
Concluding
Comments**

The Department of Social Services improperly returns all medical assistance overpayments to Medicaid regardless of the original funding source. Since the Medicaid program maintains the lowest reimbursement rate compared to other funding sources, the department returns fewer overpayment dollars than required. The standard reimbursement rate for Medicaid was 50% compared to CHIP at 88%, Money Follows the Person at 75%, and state medical assistance programs at 100%.

Finding 2023-014

Special Tests and Provisions – ADP Risk Analysis and System Security Review

Program Names: COVID-19 Medicaid Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Numbers: 2205CT5MAP and 2305CT5MAP

Program Names: COVID-19 Money Follows the Person Rebalancing Demonstration (MFP) (Assistance Listing 93.791)
Money Follows the Person Rebalancing Demonstration (MFP) (Assistance Listing 93.791)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Number: 1LICMS300142

Program Names: COVID-19 Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767)
Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Numbers: 2105CT5021 and 2205CT5021

Background

The Department of Social Services (DSS) has several automatic data processing (ADP) installations to administer Health and Human Service (HHS) programs. The Access Health Connecticut (AHCT) web portal provides automated eligibility determinations for Medicaid and the Children’s Health Insurance Program (CHIP). DSS uses the interChange Medicaid Management Information System (MMIS) to process payments for medical services and provides other critical administrative functions in the operation of Medicaid, Money Follows the Person (MFP), and CHIP programs.

The Department of Health and Human Services (HHS) identifies Medicaid and Medicaid demonstration programs, such as MFP, as programs at higher risk for improper payment.

Medicaid, MFP, and CHIP are highly dependent on extensive and complex computer systems that include controls for ensuring the proper determination of eligibility and payment of benefits. DSS contracted with a quasi-public agency, Access Health CT, for support and operations of the AHCT web portal. DSS contracted with a service organization for support and operations of the interChange MMIS.

Criteria

Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.303 requires the non-federal entity to establish and maintain effective internal control over federal awards that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Management is responsible for implementing and maintaining effective internal controls over ADP, whether the department performs the processing or outsources it to a service organization or quasi-public agency.

The Statement on Standards for Attestation Engagements No. 18 issued by the American Institute of Certified Public Accountants Auditing Standards Board provides a means of independent assurance to service organization users. A service organization control (SOC) 1 type 2 report assesses controls at a service organization that are relevant to a user entity's internal controls.

Condition

DSS controls did not provide adequate assurance that it effectively managed its ADP risks for the interChange MMIS and AHCT web portal. The department's contractor did not provide DSS with its full internal risk assessment report of the interChange MMIS for DSS to review. Additionally, DSS did not require the contractor to provide a SOC 1 report for MMIS services. Furthermore, DSS did not enter a memorandum of agreement with the quasi-public agency to require it to conduct and share a biennial security review of AHCT.

Context

ADP system security reviews determine the adequacy of methods and practices and assure that ADP equipment and services are utilized for the purposes consistent with proper and efficient administration of HHS programs.

MMIS processed payments totaling \$10 billion in Medicaid, \$60 million in CHIP, and \$18 million in MFP benefits during the fiscal year ended June 30, 2023.

Questioned Costs \$0

Effect DSS may not be aware of changes in the contractor's and quasi-public agency's controls that could cause them to incorrectly process eligibility determinations and payment transactions, which would affect the amounts claimed for federal reimbursement. DSS may not be adequately assessing the design and operating effectiveness of information technology general and complimentary user control considerations for its, Access Health CT's, and the contractor's ADP systems.

Cause DSS transitioned security reviews of AHCT to the quasi-public agency in August 2022 without formally defining each agency's responsibilities and expected compliance with certain federal regulations.

DSS prioritized other information security projects. Low staffing levels and budgetary constraints hindered the department.

The contractor has not provided DSS its full internal risk assessment report of the interChange MMIS because it considers the report to be confidential and proprietary. Additionally, DSS did not require a SOC 1 report for MMIS services due to the cost.

Prior Audit Finding We previously reported this finding as 2022-018 and in five prior audits.

Recommendation The Department of Social Services should enter a memorandum of agreement to require Access Health CT to conduct and share biennial security reviews of the AHCT web portal.

The Department of Social Services should ensure that service organizations responsible for maintaining significant financial applications and processes, obtain an appropriate Service Organizations Controls Report (SOC 1 report). Management should review the opinion of the service auditor to determine the effectiveness of the contractor's controls and assess whether complementary user control considerations are present and operating effectively.

**Views of
Responsible
Officials**

“We agree with this finding. The Department will work with its legal department and discuss creating a memorandum of agreement with Access Health to address the finding. Regarding InterChange MMIS, the Department has signed a contract Amendment with the InterChange MMIS contractor which includes a requirement for producing a SOC 1 audit report. The contractor has started the audit process and will produce the report at the end of 2024.”

Finding 2023-015

Special Tests and Provisions – Provider Eligibility

Program Names:	COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778) Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2205CT5MAP and 2305CT5MAP

Program Names:	COVID-19 Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767) Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2105CT5021 and 2205CT5021

Background

The Department of Social Services (DSS) is the designated single state agency to administer the Medicaid program in accordance with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 431. Connecticut administered the Children’s Health Insurance Program (CHIP) the same way it oversees Medicaid provider eligibility requirements, as well as contractor suspension and debarment restrictions.

The Secretary of the State’s website includes a link to a database that provides registered business information. The Secretary of the State’s Commercial Recording Division files and maintains legally required business formation records and any fundamental business changes. The business inquiry feature provides the

names of business principals, including their title as board members, partners, and managing administrators.

DSS contracted with a service organization for support and operations of its Medicaid Management Information System (MMIS). The contractor reviews medical provider applications for completeness, uploads enrollment data into MMIS, and validates transportation providers' vehicle registration information to the Department of Motor Vehicles data. The department's agreed upon procedures with the contractor require the contractor to validate vehicle registrations upon enrollment/reenrollment and monthly thereafter; notify transportation providers to submit updated vehicle registration information; and terminate transportation providers who do not update expired vehicle information.

Criteria

Title 42 CFR Part 455.410 provides that the state Medicaid agency must require the enrollment of all medical providers under the Medicaid State Plan or under a waiver of the plan as participating providers. DSS developed a Provider Enrollment/Reenrollment Criteria Matrix that outlines the information each provider is required to submit to be an eligible provider. The DSS Provider Enrollment/Re-enrollment Application Form requires the medical provider to identify board members, partners, and managing administrators. The DSS Provider Enrollment Agreement requires the medical provider to furnish all information requested by DSS specified in the Provider Enrollment Agreement and application form, and to notify DSS in writing of all material and/or substantial changes in information on the application form. The enrollment agreement also requires the medical provider to furnish material or substantial changes, including changes in the status of Medicare, Medicaid, or other Connecticut Medical Assistance program eligibility, provider license, certification, or permit to provide services in or for the State of Connecticut.

Title 42 CFR Part 455.450 requires the state Medicaid agency to screen all applications for enrollment and reenrollment based on categorical risk level of limited, moderate, or high.

Title 42 CFR Part 455.432 requires the state Medicaid agency to conduct pre-enrollment and post-enrollment site visits of providers designated as moderate or high categorical risks. The purpose of site visits is to verify that the information submitted to the state Medicaid agency is accurate and determine compliance with federal and state enrollment requirements.

Title 42 CFR Part 455.436 requires the state Medicaid agency to confirm the identity and determine the exclusion status of providers and any person with an ownership or controlling interest or who is an agent or managing employee of the provider through routine checks of federal databases, including the List of Excluded Individuals/Entities and the Excluded Parties List System. The state Medicaid agency must consult appropriate databases to confirm identity upon enrollment and reenrollment. The state Medicaid agency must check the List of Excluded Individuals/Entities and the Excluded Parties List System at least once a month. Title 42 CFR Part 455.101 defines a person with a control interest to include an officer or director of a corporation or a partner in a partnership. Managing employee means a general manager, business manager, administrator, director, or other individual who exercises operational or managerial control over, or who directly or indirectly conducts, the day-to-day operation of an institution, organization, or agency.

The General Services Administration administers the System for Award Management, which consolidated the Excluded Parties List System and several other federal websites and databases into one system in 2012. The System for Award System contains exclusion actions taken by various federal agencies.

Condition

Our review of 25 medical provider reenrollment applications disclosed the following:

1. DSS approved 13 applications without consulting the Secretary of the State's business inquiry system, provider website, or other appropriate database to confirm the identity and determine the exclusion status of all board members, partners, and managing administrators. The applications did not identify one to 29 individuals.
2. DSS approved one application for a moderate risk provider without performing the required site visit.
3. The department's MMIS contractor did not update one transportation provider's vehicle registration in MMIS upon receipt of the provider's letter.

Context

During the fiscal year ended June 30, 2023, DSS made payments to 13,858 Medicaid and 4,307 CHIP providers.

The sample was not statistically valid.

Questioned Costs \$0

Effect DSS may be claiming payments for federal reimbursement made to suspended or debarred providers, or those not properly enrolled, certified, or otherwise eligible to participate in Medicaid or CHIP programs. Transportation providers may be operating vehicles with expired registrations.

Cause DSS lacks internal controls to reasonably determine who the provider should have identified as its board members, partners, and managing administrators on the Provider Enrollment/Re-enrollment Application Form.

DSS improperly relied on an outdated site visit rather than conducting its own site visit. The department may only substitute a site visit conducted by Medicare or another state Medicaid agency if it occurred within five years.

DSS did not monitor its MMIS contractor to ensure compliance with agreed upon procedures.

Prior Audit Finding We previously reported this as finding 2022-020 and in five prior audits.

Recommendation The Department of Social Services should strengthen internal controls to ensure that provider enrollment complies with Title 42 *U.S. Code of Federal Regulations* Part 455 and the department's Provider Enrollment/Re-enrollment Criteria Matrix, application form, and provider agreement. The Department of Social Services should monitor its MMIS contractor to ensure it fulfills its provider enrollment responsibilities.

Views of Responsible Officials "The Department agrees with the first condition of the finding. The Department's Provider Enrollment Unit processed 22,467 enrollment and re-enrollment applications during the State Fiscal Year 2023. The Department will explore adding additional staff and possible system solutions that may aid the processing of enrollment and re-enrollment applications.

The Department agrees with the second condition of the finding. According to the CMS Medicaid Provider Enrollment Compendium (MPEC), if a provider is active in the Provider, Enrollment, Chain, and Ownership System (PECOS) and in good standing, states may rely on that for site visit requirements. When relying on the information in PECOS for the cited provider, the

Department did not realize that the most recent revalidation did not occur within the last five years. Going forward if we rely on this information, we will confirm that it is within the five-year time constraint.

The Department agrees with the third condition of the finding. The MMIS contractor has been informed of the issue and updated the vehicle registration in MMIS in January 2024.”

Finding 2023-016

Special Tests and Provisions – Provider Health and Safety Standards

Program Names:	State Survey and Certification of Health Care Providers and Suppliers (Medicare, Title XVIII) (Assistance Listing 93.777) COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778) Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2205CT5MAP and 2305CT5MAP

Background

The Department of Social Services (DSS) is the designated single state agency to administer the Medicaid program in accordance with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 431. Connecticut administered certain aspects of the Medicaid program through several state agencies including the Department of Public Health (DPH) as the state survey agency.

The Automated Survey Processing Environment (ASPEN) Complaints and Incidents Tracking System tracks, processes, and reports on complaints and incidents against healthcare providers and suppliers regulated by the Centers for Medicare and Medicaid Services (CMS). The system manages all processes from intake and investigation through final disposition.

Criteria

Title 42 CFR Part 488.308 requires a survey process of skilled nursing and intermediate care facilities to assess whether they provide adequate quality of care to clients as intended by law and regulations. The state survey agency must conduct a survey no later

than 15 months after the last day of the previous survey. Facilities must meet certain federal requirements to participate in Medicare and Medicaid programs.

Title 42 CFR Part 488.402 requires a facility with program requirement deficiencies to submit a plan of correction to the state survey agency. Form CMS-2567, *Statement of Deficiencies and Plan of Correction*, requires the facility to return the form to the survey agency within ten days of receipt.

Section 7317 of the CMS State Operations Manual requires the state survey agency to conduct an onsite revisit when a facility's survey finds deficiencies that constitute substandard quality of care, harm, or immediate jeopardy. The revisit should occur between the last correction date on the plan of correction and the 60th day from the survey date.

Section 5075.9 of the CMS State Operations Manual requires an onsite investigation within ten working days of receipt of a non-immediate jeopardy high priority (NIJ-H) complaint or incident. The manual also requires an onsite investigation for a non-immediate jeopardy medium priority (NIJ-M) complaint or incident. Although the manual does not specify a timeframe for the onsite investigation for NIJ-M, the state survey agency must at least schedule the onsite survey.

Condition

Our review of survey documentation for 25 selected facilities disclosed the following:

- DPH did not conduct recertification surveys for 24 facilities within 15 months.
- DPH could not provide sufficient documentation to support that one facility promptly submitted its plan of correction due to a missing signature and electronic submission date on Form CMS-2567.
- DPH conducted follow-up visits at 14 facilities between 19 and 172 days late and did not conduct follow-up visits at five facilities.

Our review of 14 investigations for complaints or incidents disclosed the following:

- DPH did not initiate an onsite visit survey within ten days of receiving three NIJ-H complaints or incidents. DPH began the surveys between 51 and 148 days late.
- DPH did not schedule or initiate an onsite investigation for one NIJ-M complaint. The complaint was filed on January 19, 2023, and as of January 9, 2024, DPH has not investigated the complaint.

Context

The state paid 298 facilities \$1,443,518,896 for medical services during the fiscal year ended June 30, 2023.

DPH received 1,293 complaints and incidents against facilities during the fiscal year ended June 30, 2023.

The samples were not statistically valid.

Questioned Costs

\$0

Effect

The health and safety of nursing home residents may be at risk.

Cause

There was a lack of adequate staffing primarily due to retirements. DPH has since hired several staff members to conduct surveys.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Department of Public Health should strengthen internal controls to ensure compliance with federal Medicare and Medicaid survey requirements.

Views of Responsible Officials

Response provided by the Department of Public Health:

“We agree with the finding. In 2020 CMS suspended some activities to focus on infection control; impacting the interval between recertification surveys and creating a backlog. (DPH conducted over 3,000 infection control surveys during the public health emergency.) DPH’s ability to address the backlog has been hindered by the surveyor vacancy rate (~40% in 2022) and the time needed to prepare for the federally required surveyor examination (~6 months). The vacancy rate is now under 20%. DPH is working to recruit candidates with varied professional backgrounds and will continue to fill vacancies.

CMS requires recertification surveys in nursing homes every 15.9 months; 13 of the 25 have had a survey within this timeframe. DPH is recruiting for a supervisor position to support the creation of an additional survey team. Though efforts are dependent on hiring/training, and turnover. DPH is working to ameliorate the backlog of recertification surveys before the end of 2024.

DPH previously created a complaint team to focus on the most serious complaints and is currently performing NIJ-high investigations on time. DPH is recruiting a manager that will oversee complaints and plans to offer staff overtime. An analysis, and associated fiscal note, will be completed in early 2024 to determine the number of additional positions that would be needed to support complaint resolution. Given it takes ~6 months to prepare a surveyor to take the required examination, and DPH has a finite training capacity, this will be used to guide recruitment efforts once current vacancies are addressed.

As of this date, the plan of correction was received and each of the five facilities had a follow-up survey. DPH adjusted processes to monitor these activities and continues to work on timeliness as vacancies are filled. DPH is recruiting for a supervisor position that will be trained to support these functions; projected to be completed in mid-2024."

Response provided by the Department of Social Services:

"We agree with this finding and the response provided by the Department of Public Health."

Finding 2023-017

Special Tests and Provisions – Medicaid Fraud Control Unit

Program Names:	COVID-19 Medicaid Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778) Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2205CT5MAP and 2305CT5MAP

Background

The Department of Social Services (DSS), Office of the Chief State's Attorney Medicaid Fraud Control Unit (MFCU), Office of the Attorney General (AG), and Office of Inspector General (OIG) maintain a memorandum of understanding to identify responsibilities to assist each other in the detection, investigation, and prevention of Medicaid fraud and abuse.

Criteria

Title 42 *U.S. Code of Federal Regulations* (CFR) Part 455.23 requires DSS to suspend all Medicaid payments to a provider after the department determines there is a credible allegation of fraud with a pending investigation. Upon such determination, DSS must submit a formal written referral to MFCU, AG, and OIG and initiate a payment suspension, unless DSS exercises a good cause exception which the department must document at the time of the fraud referral. MFCU, AG, or OIG may, through written request, permit DSS to temporarily withhold suspension to prevent compromising or jeopardizing an investigation. DSS must initiate a payment suspension within five days of the fraud referral unless MFCU, AG, or OIG requests to delay the payment suspension.

Condition

Our review of 15 fraud referrals disclosed that DSS did not promptly suspend ten providers during investigations. DSS took up to 55 business days more than the required five days to process suspensions. DSS issued \$222,942 in payments to three providers and the department's fiscal intermediary issued \$5,216 in payments to five personal care assistants that DSS should have suspended during investigations because it did not document a good cause exception to prevent their suspensions.

Context

During the fiscal year ended June 30, 2023, DSS submitted 36 fraud referrals to MFCU. MFCU accepted 27 of these referrals and opened investigations. DSS was responsible for investigating the nine rejected referrals.

DSS issues two payments to medical providers per month. The department's fiscal intermediary issues weekly payments to personal care assistant providers.

The sample was not statistically valid.

Questioned Costs

We computed \$127,897 in questioned costs by applying the applicable federal financial participation rate to Medicaid payments issued to providers with a credible allegation of fraud. The reported questioned costs included \$114,079 in Medicaid and \$13,818 in COVID-19 Medicaid funds.

Effect	Medical providers accused of committing Medicaid fraud received payments during pending investigations.
Cause	DSS suspension practices are not aligned with federal regulations. DSS automatically gives MFCU, AG, and OIG one month to accept or decline the delay of a payment suspension. In some instances, DSS did not initiate a payment suspension after one month until it received confirmation from all three entities that they chose to decline the delay.
Prior Audit Finding	We previously reported this as finding 2022-016 and in four prior audits.
Recommendation	The Department of Social Services should promptly process medical provider suspensions in accordance with Title 42 U.S. Code of Federal Regulations Part 455.
Views of Responsible Officials	“We agree with this finding. The Department will revise its letters to law enforcement agencies outlining that a preliminary investigation has led to the determination that there may be sufficient basis to warrant a full investigation. It should be noted that premature implementation of temporary payment suspensions could impair our law enforcement partners’ investigations.”

Finding 2023-018
Special Tests and Provisions – Refunding of Federal Share of Medicaid Overpayments to Providers

Program Names:	COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778) Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2205CT5MAP and 2305CT5MAP

Criteria

Title 42 *U.S. Code of Federal Regulations* (CFR) Part 433.304 defines an overpayment as the amount paid by a state Medicaid agency to a provider which is more than the amount that is allowable for services furnished under Section 1902 of the Social Security Act and which is required to be refunded under Section 1903 of the Social Security Act.

Title 42 CFR Part 433 Subpart F requires the state Medicaid agency to refund the federal share of Medicaid overpayments issued to providers within one year from the date of discovery of the overpayment.

Condition

Our review of \$193,918 in overpayments to 15 providers more than one year from the date of their discovery disclosed that the Department of Social Services (DSS) did not refund the federal share of \$113,192 in overpayments to the Centers for Medicare and Medicaid Services (CMS) for three providers.

Context

More than one year prior to June 30, 2023, DSS discovered 274 overpayments totaling \$4,701,082.

The sample was not statistically valid.

Questioned Costs

We computed \$56,690 in questioned costs by applying the applicable federal financial participation rate to the amount of unrefunded overpayments.

Effect

DSS received federal reimbursement for Medicaid overpayments to providers.

Cause

DSS lacked internal controls to return the federal share of overpayments for uncollected receivables by the required deadline. Additionally, DSS established one receivable to the incorrect provider account which prevented recoupments.

Prior Audit Finding

We previously reported this as finding 2022-015 and in five prior audits.

Recommendation

The Department of Social Services should strengthen internal controls to ensure that it returns the federal share of overpayments within one year from the date of their discovery.

Views of Responsible Officials

“The Department agrees with this finding. We will review the internal control structure / business processes related to the finding and work towards corrective action if necessary.”

Finding 2023-019

Special Tests and Provisions – Controls Over Income and Eligibility Verification System Related to Date of Death Matches

Program Names: COVID-19 Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)
Medical Assistance Program (Medicaid, Title XIX) (Assistance Listing 93.778)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Numbers: 2205CT5MAP and 2305CT5MAP

Program Names: COVID-19 Supplemental Nutrition Assistance Program (SNAP) (Assistance Listing 10.551)
Supplemental Nutrition Assistance Program (SNAP) (Assistance Listing 10.551)

Federal Award Agency: United States Department of Agriculture

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Numbers: Various

Criteria

Title 42 *United States Code* Section 1320b-7 requires that the state have an Income and Eligibility Verification System (IEVS) in effect for the SNAP and Medicaid programs. The IEVS matches Department of Labor wage information, Social Security Administration wage and date of death files, and Internal Revenue Services unearned income files.

Title 7 *U.S. Code of Federal Regulations* Part 273.12(c)(3)(iii) requires a state that receives match information from a deceased matching system to follow up with the SNAP household with a notice of match results. If the household fails to respond to the notice or refuses to provide sufficient information, the state must

remove the individual and their income from the household and adjust benefits accordingly.

Condition

The Department of Social Services (DSS) did not sufficiently review IEVS alerts related to client date of death for the Medicaid and SNAP programs.

Our review of 15 alerts generated from a State Data Exchange report of client death dates disclosed 13 exceptions. DSS did not record the date of death for 11 client cases, did not close eight client cases, and did not recoup \$8,746 in overpayments for 13 client cases. This included \$2,927 in Medicaid and COVID-19 Medicaid, \$5,037 in SNAP, and \$782 in COVID-19 SNAP benefits issued in the fiscal year ended June 30, 2023. For one of these client cases, we further noted that DSS did not recoup \$3,045 in overpayments for Medicaid and COVID-19 Medicaid benefits issued in the fiscal year ended June 30, 2022. For five single-member household SNAP clients, we noted that unauthorized persons used \$5,132 of the deceased client's SNAP and COVID-19 SNAP benefits after the client's date of death.

Context

During the fiscal year ended June 30, 2023, DSS received 1,611 IEVS alerts related to client date of death matches for Medicaid and SNAP. As of October 1, 2023, eligibility workers processed 1,064 alerts and the ImpaCT system processed 547 alerts. DSS assigned each alert a specific due date generated by the ImpaCT system that ranged from July 5, 2022, to September 30, 2023.

The samples were not statistically valid.

Questioned Costs

We computed \$7,459 in questioned costs by applying the related federal financial participation rate to benefit payments associated with ineligible clients. These questioned costs included \$1,464 in Medicaid, \$176 in COVID-19 Medicaid, \$5,037 in SNAP, and \$782 in COVID-19 SNAP funds for the fiscal year ended June 30, 2023. Additional questioned costs included \$1,522 in Medicaid and \$189 in COVID-19 Medicaid funds for the fiscal year ended June 30, 2022.

Effect

DSS paid benefits that clients were not eligible to receive. Deceased client cases remained open, which created opportunities for medical providers and other unauthorized persons to misuse their Medicaid, COVID-19 Medicaid, SNAP, and COVID-19 SNAP benefits.

Cause DSS designed the ImpaCT system to mark IEVS alerts as complete when the department does not address them within a predetermined number of days. DSS lacks access to state death data for its staff to promptly verify date of death matches.

Prior Audit Finding We previously reported this as finding 2022-022 and in 26 prior audits.

Recommendation The Department of Social Services should provide the necessary resources and institute procedures to ensure that it uses all information from eligibility, income, and death matches to ensure that it correctly issues benefits to, or on behalf of, eligible clients. DSS should return federal reimbursements for unallowable expenditures claimed under Medicaid, COVID-19 Medicaid, SNAP, and COVID-19 SNAP.

Views of Responsible Officials "We agree with this finding. The Department continues to work on ways to improve the timely processing of date of death alerts. DSS is drafting a memorandum of understanding (MOU) with the Department of Public Health (DPH) which would allow DSS Investigators to verify dates of death with DPH. The Department will research and return any related questioned costs."

Finding 2023-020

Financial Reporting

Program Names:	COVID-19 Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568) Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2101CTE5C6 and 2201CTLIEA

Criteria Title 45 *U.S. Code of Federal Regulations (CFR)* Part 96.30 requires the state to submit a financial status report for block grants for applicable statutory grant periods.

Federal Financial Report (SF-425) instructions require the state to submit an annual report no later than 90 days after the end of each reporting period.

Title 2 CFR Part 200.302 requires the state to provide accurate, current, and complete disclosure of financial results for each federal program in accordance with reporting requirements.

Condition

Our review of the SF-425 Federal Financial Report for the federal fiscal year ended September 30, 2022, disclosed the following:

1. The Department of Social Services (DSS) overstated COVID-19 LIHEAP cash receipts by \$86,561.
2. DSS incorrectly reported the basis of accounting as accrual when DSS used the cash basis of accounting for LIHEAP and COVID-19 LIHEAP.

Context

For the federal fiscal year ended September 30, 2022, DSS reported \$89,028,083 in cash receipts for COVID-19 LIHEAP.

Questioned Costs

\$0

Effect

Inaccurate federal financial reports could affect the budgeting and federal grant awarding process.

Cause

Clerical errors and a lack of management oversight contributed to these conditions.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Department of Social Services should strengthen internal controls to ensure that it accurately reports and adequately reviews Low-Income Home Energy Assistance Program and COVID-19 LIHEAP financial information prior to submitting the SF 425 Federal Financial Report.

Views of Responsible Officials

"We agree with this finding. The Department has already corrected the issue through the October 11, 2023 submission of the final reporting for grant award 2101CTE5C6 which shows that Line 10a Cash Receipts and Line 10b Cash Disbursements have been reconciled. The accrual option in the federal reporting was inadvertently checked off in error and will be corrected going forward."

Finding 2023-021

Special Reporting – Carryover and Reallotment Report and Quarterly Performance and Management Report

Program Names:	COVID-19 Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568) Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2001CTE5C6, 2001CTLIEA, 2101CTLIE4, 2101CTLIEA and 2201CTLIEA

Criteria

Title 45 *U.S. Code of Federal Regulations (CFR)* Part 96.81 requires each grantee to submit an annual carryover and reallotment report to the Department of Health and Human Services (HHS).

Title 45 CFR Part 75.342 requires each grantee to submit performance reports. Low-Income Home Energy Assistance Program (LIHEAP) Action Transmittal No. LIHEAP-AT-2022-03 provides the form and instructions for the LIHEAP quarterly performance and management report. The action transmittal requires the grantee to report information including the number of assisted households and occurrences of households that LIHEAP prevented the loss of home energy or restored home energy.

Title 2 CFR Part 200.303 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition

Our review of the Department of Social Services (DSS) 2022 Carryover and Reallotment Report disclosed that one staff member prepared and submitted the report without evidence of management approval.

Our review of performance and management reports for the quarters ended June 30, 2022, and September 30, 2022, disclosed that DSS did not provide sufficient documentation to support the

reported number of assisted households and occurrences of households that LIHEAP prevented the loss of home energy or restored home energy.

Context

For the federal fiscal year ended September 30, 2022, DSS expended \$149,323,896, and reported a carryover amount of \$5,516,723 and no reallocation.

DSS reported the following amounts on performance and management reports for the federal fiscal year ended September 30, 2022:

- DSS assisted 104,971 households.
- DSS prevented loss of home energy in 93,757 occurrences.
- DSS restored home energy in 27,561 occurrences.

Questioned Costs

\$0

Effect

Inaccurate reports could affect the budgeting and federal grant awarding process and reduce assurance of the effectiveness of LIHEAP on households.

Cause

Low staffing levels hindered the department. DSS lacks proper LIHEAP reporting procedures.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Department of Social Services should strengthen internal controls to ensure that it properly maintains, accurately reports, and adequately reviews Low-Income Home Energy Assistance Program data prior to submitting special reports.

Views of Responsible Officials

"We agree with this finding. The program manager reviewed and provided verbal authorization for the submittal of the LIHEAP reports. The Department has strengthened its internal control of the review and authorization process by incorporating the program manager's written email authorization before the submission of the LIHEAP reports.

The Department anticipates hiring at least two public assistance consultants to assist with performing file reviews/monitoring. The Department will review its fiscal monitoring protocols, which will

include the development of a risk assessment tool. The additional staff will review the performance & management reports to ensure alignment with the reported numbers of assisted households. This activity will provide DSS with the opportunity to implement uniform monitoring practices within the LIHEAP program.”

Finding 2023-022

Special Reporting - Federal Funding Accountability and Transparency Act

Program Names:	COVID-19 Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568) Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2101CTE5C6, 2201CTLIEA, 2301CTLIEA, and 2301CTLIEE

Criteria	Title 2 <i>U.S. Code of Federal Regulations</i> Part 170 Appendix A requires states to report any action that obligates \$30,000 or more in federal funds for a subaward to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the end of the following month after making the obligation.
Condition	Our review of ten Low-Income Home Energy Assistance Program (LIHEAP) subawards, totaling \$52,066,500, disclosed that the Department of Social Services (DSS) reported six subawards on FSRS, totaling \$48,595,208, between one and five months late.
Context	During the fiscal year ended June 30, 2023, DSS obligated 52 LIHEAP subawards totaling \$91,511,154. The sample was not statistically valid.
Questioned Costs	\$0
Effect	DSS decreased its public transparency regarding its spending of federal awards.

Cause	The department did not have adequate internal controls over subaward reporting.
Prior Audit Finding	We previously reported this as finding 2022-026 and in one prior audit.
Recommendation	The Department of Social Services should strengthen internal controls regarding prompt subaward reporting to ensure compliance with the Federal Funding Accountability and Transparency Act reporting requirements.
Views of Responsible Officials	"We agree with this finding. Federal Funding Accountability and Transparency Act (FFATA) reporting for one subrecipient was delayed because the subrecipient was not active in the federal System for Award Management system (SAM) until June 2023. An active SAM status is necessary for FFATA reporting. Reporting for the other vendors was delayed because new staff had to prioritize the backlog of FSRS reporting from the previous fiscal year. The total number of delayed reports has been reduced from 32 to six."

Finding 2023-023

Subrecipient Monitoring

Program Names:	COVID-19 Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568) Low-Income Home Energy Assistance Program (LIHEAP) (Assistance Listing 93.568)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2101CTE5C6, 2201CTLIEA, 2301CTLIEA, 2201CTLIEI, and 2301CTLIEE

Criteria	<p>Title 2 U.S. Code of Federal Regulations (CFR) Part 200.332 provides that the pass-through entity shall perform the following:</p> <ol style="list-style-type: none"> 1. Monitor subrecipient activities as necessary to ensure that they use the subaward for authorized purposes in compliance with federal statutes, regulations, and the subaward's terms and conditions and ensure that they achieve performance goals. This includes a review of pass-
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through entity's required financial and performance reports.

2. Verify that subrecipients have met their audit requirements for the fiscal year.

Title 2 CFR Part 200.501 requires a non-federal entity that expends \$750,000 or more in federal awards during its fiscal year to have a single or program-specific audit conducted for that year.

Condition

Our review of subrecipient monitoring over nine Low-Income Home Energy Assistance Program (LIHEAP) subrecipients disclosed the following:

1. The Department of Social Services (DSS) did not conduct annual client eligibility and fiscal reviews for eight subrecipients. In one instance, DSS completed the client eligibility review, but did not provide a results summary to the subrecipient.
2. DSS did not verify that two subrecipients submitted single audit reports when their expenditures exceeded \$750,000 in federal funds.

Context

During the fiscal year ended June 30, 2023, DSS provided nine subrecipients with \$96,557,328 of LIHEAP funds to administer the program.

Questioned Costs

\$0

Effect

DSS has limited assurance that federal funds were used for allowable activities.

Cause

Low staffing levels hindered the department. DSS lacks proper subrecipient monitoring procedures.

DSS mistakenly followed state guidance for federal single audit report submissions.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Department of Social Services should strengthen internal controls to ensure it complies with federal subrecipient monitoring

requirements for the Low-Income Home Energy Assistance Program.

Views of Responsible Officials

“We agree with this finding. Staff is developing a monitoring action plan to include scheduled monitoring oversight timeframes, monitoring policies with uniform oversight tools and a risk assessment for financial review. The recruitment of additional staff will assist in enhancing the oversight of all subrecipients.

Regarding the two subrecipients that did not submit a single audit report, one of them submitted the audit late on November 7, 2023. The other has not finalized their audit report and has been placed on a corrective action plan. The Office of Community Services will enhance monitoring oversight to ensure timeliness of submission and follow-up of corrective action plans.”

Finding 2023-024

Eligibility

Program Names:	COVID-19 Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767) Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2105CT5021 and 2205CT5021

Background

The Department of Social Services (DSS) is the designated single state agency to administer medical assistance programs and the Children’s Health Insurance Program (CHIP). CHIP provides health insurance to eligible children. DSS uses several systems to administer CHIP. The Access Health Connecticut (AHCT) web portal is the primary system that maintains applications and determines eligibility for CHIP enrollees. The Integrated Management of Public Assistance for Connecticut (ImpaCT) system maintains client data and eligibility status for state and federal programs administered by DSS. The Medicaid Management Information System (MMIS) processes payments for medical services and provides financial reports used for federal reimbursement claims. AHCT interfaces with ImpaCT and ImpaCT interfaces with MMIS.

Criteria

Title 42 *U.S. Code of Federal Regulations* (CFR) Part 457.310 (b)(2)(ii) states that, to be eligible for CHIP, a targeted low-income child must not be covered under a group health plan or health insurance. The CHIP State Plan also provides that if a child has other insurance coverage, the child is not eligible for CHIP.

Title 2 CFR Part 200, Subpart E, provides that costs should conform to any limitations or exclusions set forth in the federal award to be allowable under the federal award.

Condition

We reviewed all paid claims for 20 clients, totaling \$11,703, who had third-party insurance. The Access Health Connecticut web portal improperly determined 15 clients as eligible for CHIP. DSS paid \$9,662 for these clients who were not eligible for CHIP at the time of enrollment.

We reviewed all paid claims for 20 clients, totaling \$67,482, who aged out of CHIP when they turned 19. Our review disclosed that these clients were no longer eligible for CHIP on the dates of service.

Context

During the fiscal year ended June 30, 2023, DSS claimed \$60,376,895 in CHIP expenditures for DSS clients.

The sample was not statistically valid.

Questioned Costs

We computed \$53,129 in questioned costs by applying the applicable CHIP enhanced federal financial participation rate to the unallowed expenditures. These questioned costs included \$50,144 in CHIP and \$2,985 in COVID-19 CHIP funds.

Effect

DSS received federal reimbursement for unallowed expenditures.

Cause

During the audited period, DSS lacked controls to verify third-party insurance of clients enrolled in CHIP. Although DSS contracts with a healthcare technology organization to help identify third-party liability for medical expenditures and the corresponding collections, the contract does not include review of third-party insurance for existing CHIP clients.

MMIS, AHCT, and ImpaCT did not consistently maintain time of service eligibility information for CHIP enrollees.

Prior Audit Finding

We previously reported this as finding 2022-023 and in three prior audits.

Recommendation

The Department of Social Services should strengthen internal controls to ensure that each Children’s Health Insurance Program recipient is eligible for the program according to the state plan and federal regulations. The department should return unallowed federal reimbursements.

Views of Responsible Officials

“We agree with this finding. The Department has reviewed the cases related to this finding and will close cases where appropriate. Several of these cases were extended during the public health emergency when program eligibility rules were changing rapidly and numerous system changes to support federal requirements were being implemented to ensure continuous coverage. The Department will research and return any related questioned costs. Standard eligibility rules for CHIP have subsequently been reestablished. New rules requiring continuous eligibility in CHIP have been implemented according to the Centers for Medicare and Medicaid Services (CMS) guidelines beginning with calendar year 2024. Similar instances are unlikely to occur in the future.”

Finding 2023-025

Special Reporting - Federal Funding
Accountability and Transparency Act

Program Name:	Temporary Assistance for Needy Families (TANF) (Assistance Listing 93.558)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2101CTTANFC6, 2201CTTANF, 2301CTTANF and 2301CTTANFC6

Background

The Department of Social Services (DSS) is the designated single state agency to administer Temporary Assistance for Needy Families (TANF) in accordance with Title 45 *U.S. Code of Federal Regulations (CFR)* Part 205.100. Connecticut administers certain aspects of TANF through several state agencies including the Department of Children and Families (DCF).

DSS and DCF have a memorandum of understanding (MOU) which specifies each agency's responsibilities for administering programs in the TANF State Plan. DSS claims the state's use of federal TANF funds for home and community-based services provided to DCF's TANF-eligible clients. DCF enters agreements with these subrecipients and pays them quarterly advances.

DCF's responsibilities in the MOU include complying with the requirements of the Federal Funds Accountability and Transparency Act of 2006 (FFATA) in accordance with the terms found in Title 2 CFR Part 170.

DSS is the prime recipient of TANF grants and is responsible for submitting FFATA reports.

Criteria	Title 2 CFR Part 170 Appendix A requires states to report any action that obligates \$30,000 or more in federal funds for a subaward to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the end of the following month after making the obligation.
Condition	Our review disclosed that DSS did not report DCF's TANF subawards on FSRS.
Context	During the fiscal year ended June 30, 2023, DSS claimed \$50,278,211 in DCF subawards made to 131 subrecipients for TANF eligible services.
Questioned Costs	\$0
Effect	DSS and DCF decreased their public transparency regarding spending of federal awards.
Cause	DSS has not provided DCF adequate guidance on the information necessary to complete the reporting requirement.
Prior Audit Finding	We previously reported this as finding 2022-027.
Recommendation	The Department of Social Services and Department of Children and Families should develop internal controls to ensure compliance with the Federal Funding Accountability and Transparency Act reporting requirements.

As the lead agency for the Temporary Assistance for Needy Families Program, the Department of Social Services should strengthen procedures to ensure that supporting state agencies fulfill their responsibilities in their memorandum of understanding and comply with all federal TANF requirements.

Views of Responsible Officials

Response provided by the Department of Children and Families:

“DCF agrees with this finding and continues to work with DSS towards written direction regarding each agency's obligations under the TANF program.

DCF is currently working with DSS to determine any modifications to the existing MOU between the agencies to clarify these responsibilities.”

Response provided by the Department of Social Services:

“We agree with this finding. The Department has collaborated with DCF to identify a TANF FFATA reporting protocol, including providing specifics regarding the information needed to successfully complete the reporting requirements. The Department will continue to work directly with DCF to ensure compliance with TANF FFATA reporting requirements.”

Finding 2023-026
Subrecipient Monitoring

Program Name:	Temporary Assistance for Needy Families (TANF) (Assistance Listing 93.558)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2101CTTANFC6, 2201CTTANF, 2301CTTANF and 2301CTTANFC6

Background

The Department of Social Services (DSS) is the designated single state agency to administer Temporary Assistance for Needy Families (TANF) in accordance with Title 45 *U.S. Code of Federal Regulations (CFR)* Part 205.100. Connecticut administers certain aspects of TANF through several state agencies including the Department of Children and Families (DCF).

DSS and DCF have a memorandum of understanding (MOU) which specifies each agency's responsibilities for administering programs in the TANF State Plan. DSS claims the state's use of federal TANF funds for home and community-based services provided to DCF's TANF-eligible clients. DCF enters agreements with these subrecipients and pays them quarterly advances.

Criteria

Title 2 CFR Part 200.332 (d) requires the pass-through entity to verify that subrecipients met their audit requirements for the fiscal year.

Condition

DCF did not review any subrecipients' single audit reports.

Context

During the fiscal year ended June 30, 2023, DSS claimed \$50,278,211 in DCF expenditures for various home and community-based services provided to 131 subrecipients.

Questioned Costs

\$0

Effect

DSS and DCF have limited assurance that federal funds were used for allowable activities.

Cause

Low staffing levels hindered DCF from performing this function.

Prior Audit Finding

We previously reported this as finding 2022-028.

Recommendation

The Department of Children and Families should strengthen internal controls to ensure compliance with the federal regulations for monitoring subrecipients of the Temporary Assistance for Needy Families program.

As the lead agency for TANF, the Department of Social Services should strengthen procedures to ensure that supporting state agencies fulfill their responsibilities in their memorandum of understanding and comply with all federal TANF requirements.

Views of Responsible Officials

Response provided by the Department of Children and Families:

"DCF agrees with this finding. The DCF Contracts Administration Support Unit is charged with performance of Year End Reconciliation, to include State and Federal Single Desk Audits. That Unit operated at 50% staffing for a period of 24 months and 25% staffing for a period of 6 months, causing a delay in all but

critical functions. The Unit was recently staffed to 75%, with an anticipated hire in the next month and training has already begun for new staff around State and Federal Single Desk Audits. It is DCF's intent to complete all prior year Desk Audits."

Response provided by the Department of Social Services:

"We agree with this finding. As the lead agency for TANF, DSS will collaborate with DCF to establish a monitoring schedule and protocol to ensure DCF fulfills its responsibilities in the memorandum of understanding and in accordance with federal TANF requirements. DSS will ensure that subrecipient audits are completed, reviewed by DCF, and findings shared with DSS."

Finding 2023-027

Special Tests and Provisions – Child Support Non-Cooperation

Program Name:	Temporary Assistance for Needy Families (TANF) (Assistance Listing 93.558)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2201CTTANF and 2301CTTANF

Background

The Department of Social Services (DSS) Office of Child Support Services utilizes the Connecticut Child Support Enforcement System to issue sanctions to a non-cooperating parent. A child support investigator notifies the Temporary Family Assistance Unit of the sanction. A Temporary Family Assistance eligibility worker records the sanction and denies TANF benefits in the Integrated Management of Public Assistance for Connecticut (ImpaCT) system. The eligibility worker will reverse the sanction when the Office of Child Support Services notifies the Temporary Family Assistance Unit that the parent complied with program requirements.

Criteria

Title 45 *U.S. Code of Federal Regulations* Part 264.30 provides that if a state agency administering TANF determines that an individual is not cooperating with child support requirements, the agency

must deduct at least 25% of the amount of the assistance or deny the individual assistance.

Section 8520.45 of the DSS Uniform Policy Manual specifies that the department mail or send adverse action notices at least ten days prior to the date of the intended adverse action. The department may mail a notice no later than the date of the action if it meets certain exceptions to timely notice requirements, as outlined in the policy manual.

Section 8540.65 of the DSS Uniform Policy Manual specifies that individuals who request assistance must cooperate in securing support from legally liable relatives for all members of the assistance unit unless the assistance unit is exempt or has good cause for not complying with such requirements. If an individual does not cooperate without good cause, the entire assistance unit is ineligible to receive assistance.

Condition

Our review of 25 sanction notices disclosed the following:

1. DSS did not deny \$6,927 in TANF benefits to three assistance units that did not comply with program requirements.
2. DSS incorrectly billed \$2,310 in overpayments for two eligible assistance units.

Context

For the fiscal year ended June 30, 2023, DSS recorded 126 sanction notices for noncooperation with child support requirements in the ImpaCT system.

The sample was not statistically valid.

Questioned Costs

\$6,927

Effect

Clients received TANF benefits without complying with program requirements. DSS lacks assurance that staff promptly process sanctions.

Cause

Delays were caused because different DSS units administer the multi-step process of issuing sanction notices and denying benefits. In addition, DSS lacks controls to ensure that staff record all sanctions in the ImpaCT system.

Prior Audit Finding We previously reported this as finding 2022-029.

Recommendation The Department of Social Services should strengthen internal controls over sanctions to ensure compliance with Temporary Assistance for Needy Families child support enforcement requirements.

Views of Responsible Officials “We agree with this finding. The Department has taken action to recoup all benefits/overpayments issued in error. The Department is working on implementing a task-based process in ImpaCT that will assist in monitoring and following up on child support non-cooperation referrals.”

Finding 2023-028

Subrecipient Monitoring

Program Name:	Social Services Block Grant (SSBG) (Assistance Listing 93.667)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2101CTSOSR, 2201CTSOSR, and 2301CTSOSR

Background The Department of Social Services (DSS) is the designated single state agency in Connecticut for the allocation and administration of the Social Security Block Grant (SSBG) program. SSBG funds support programs of several state agencies including the Department of Housing (DOH).

Criteria Title 2 U.S. Code of Federal Regulations Part 200.332 requires the pass-through entity to perform the following:

1. Ensure that every subaward is clearly identified to the subrecipient as a subaward, which includes providing federal award identification information.
2. Advise subrecipients of requirements imposed on them so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the federal award, and any additional requirements imposed by the pass-through entity to meet its responsibility to the federal awarding agency.

3. Monitor subrecipient activities as necessary to ensure that they use the subaward for authorized purposes in compliance with federal statutes, regulations, and the subaward’s terms and conditions and ensure that they achieve performance goals. This includes a review of financial and performance reports required by the pass-through entity.
4. Verify that subrecipients have met their audit requirements for the fiscal year.

Condition

Our review of subrecipient monitoring procedures over seven subrecipients that received \$1,883,774 in SSBG funds disclosed the following:

1. DOH did not properly identify the amount of two subrecipients’ subawards. The amount of the subaward listed in DOH subrecipient contracts did not agree with amounts provided during the fiscal year ended June 30, 2023.
2. DOH did not obtain all required financial and performance reports for seven subrecipients.
3. DOH did not perform remote administrative monitoring for one subrecipient.
4. DOH did not monitor one subrecipient for overdue performance reports.

Context

During the fiscal year ended June 30, 2023, DOH provided 29 subrecipients with \$6,543,183 of SSBG funds to administer various programs for homeless individuals.

The sample was not statistically valid.

Questioned Costs

\$0

Effect

DSS and DOH have limited assurance that federal funds were used for allowable activities.

Cause

The condition resulted from a lack of management oversight.

Prior Audit Finding

We previously reported this finding as 2022-031 and in eight prior audits.

Recommendation

The Department of Housing should strengthen internal controls to ensure compliance with federal requirements for monitoring subrecipients for the Social Services Block Grant program.

As the lead agency for SSBG, the Department of Social Services should strengthen procedures to monitor how other state agencies address known deficiencies identified in Statewide Single Audit reports.

Views of Responsible Officials

Response provided by the Department of Housing:

“DOH agrees with this finding in part. DOH did contract with a third-party entity to complete all programmatic monitoring and all agencies were monitored. Some agencies did not submit financial reports in a timely manner. DOH did reach out multiple times to get these reports to no avail. Due to staffing constraints, DOH was not able to schedule in person monitoring visits to those entities that did not submit timely financial reports. We are implementing a system to guarantee timely submission of all necessary reports.”

Response provided by the Department of Social Services:

“We agree with this finding and with the Department of Housing's proposed corrective action plan. The Department of Social Services has recently hired an additional staff member who will work collaboratively with the Department of Housing to address the adherence to federal cost standards and provide guidance in the financial review process.”

Department of Transportation

Finding 2023-100

Allowable Costs/Cost Principles – Lack of Controls for Consultant Selection and Insufficient Invoice Support

Program Name:	National Priority Safety Programs (Assistance Listing 20.616)
Federal Award Agency:	National Highway Traffic Safety Administration
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	Various

Background

The National Priority Safety Programs grant provides funding to address selected national priorities for reducing highway deaths and injuries. One of the ways to achieve this goal is by increasing public awareness through media campaigns.

The Department of Administrative Services establishes statewide contracts for common procurements. Agencies purchasing off such contracts must follow the contract’s vendor selection process.

Criteria

Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.319 provides that all procurement transactions for the acquisition of property or services required under a federal award must be conducted in a manner providing full and open competition.

The Department of Transportation (DOT) utilizes a statewide contract for media, marketing, and public relationship services. This contract requires the client agency to obtain three quotes from the listed contractors for all services that exceed \$5,000. The contractor shall base its quote on the pricing listed in the contract’s price schedule.

Title 2 CFR Part 200.403(g) provides to be allowable under federal awards, costs should be adequately documented.

The Highway Safety Office Policy and Procedures Manual and Highway Safety grant application states that all reimbursements must include the invoice and proof of payment. The statewide contract for media, marketing, and public relationship services prescribes that all invoices must include itemized line items to support that each hourly rate corresponds with the scope of work.

Condition

Our review of 35 payments totaling \$2,422,426 under the National Priority Safety Programs disclosed the following exceptions:

- DOT selected two consultants to provide media, marketing, and public relations services from a statewide contract without obtaining three required quotes. DOT paid these consultants \$2,245,092 during the state fiscal year 2023.
- Ten payments to these two media consultants did not have sufficient supporting documentation to verify that they paid for media services itemized in the budget. They could not support \$242,137 of the payments. DOT paid the consultants based on the budgeted amounts rather than actual costs or a negotiated price schedule.

Upon our request, the consultants provided additional documentation for the selected invoices. The documentation was incomplete and did not adequately support the costs. Specifically, we noted:

- Invoices did not include timesheets to support hourly service charges.
- Support for consultant media purchases did not reconcile to the billed amounts.
- The consultants billed DOT the commission for the media purchases, but the commission rate was not included in the contract.
- The supporting documentation was missing some pages and proof of payments.

Context

During the fiscal year ended June 30, 2023, non-payroll expenditures for the Highway Safety cluster totaled \$8,373,217, of which \$5,933,501 was for the National Priority Safety Programs. Payments for media, marketing, and public relations consultants totaled \$2,524,092.

We selected 60 expenditures to review from the Highway Safety cluster, 35 of which were from the National Priority Safety Programs. We used the probability proportionate to size methodology to select the transactions.

The sample was not statistically valid.

Questioned Costs

Our review identified \$242,137 in questioned costs related to the consultants' media, marketing, and public relations services.

We could not determine the amount of the questioned costs associated with each grant award.

Effect

Failure to comply with competitive procurement could affect DOT's access to quality consulting services at lower costs.

Without properly detailed invoices that could be traceable to the contract pricing, DOT could overpay consultants for services that they did not provide.

Cause

The DOT Highway Safety Office believed that it had a waiver from obtaining three vendor quotes but could not locate the waiver. The DOT Highway Safety Office believed that its consultant invoices were sufficient.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Department of Transportation should strengthen internal controls to ensure that its competitive consultant selection process complies with federal and state requirements. DOT should also ensure that invoices are adequately supported and traceable to contracts.

Views of Responsible Officials

"The Department agrees with this finding. Corrective action has already been implemented. Though we understand the basis of a "lack of adequate documentation" at the time of the audit, we believe that the proper documentation to support these costs was provided through the audit process and do not believe that these should be considered "questioned costs," though clearly procedural changes were required as identified by this finding. We feel that through the audit process these costs were shown to be allowable, allocable, reasonable, and consistent, and therefore should not be considered "questioned costs."

**Auditors’
Concluding
Comments**

Our subsequent review of the itemized vendor invoices did not change our conclusion that invoices are not adequately supported and traceable to contracts.

Finding 2023-101

Reporting – Federal Funding Accountability and Transparency Act

Program Name: State and Community Highway Safety (Assistance Listing 20.600)

Federal Award Agency: National Highway Traffic Safety Administration

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Numbers: Various

Program Name: National Priority Safety Programs (Assistance Listing 20.616)

Federal Award Agency: National Highway Traffic Safety Administration

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Numbers: Various

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 170 Appendix A requires states to report any action that obligates \$30,000 or more in federal funds for a subaward to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the end of the following month after making the obligation.

Condition

Our review disclosed that the Department of Transportation did not report National Highway Traffic Safety Administration (NHTSA) subawards on FSRS.

Context

During the fiscal year ended June 30, 2023, 17 subrecipients received more than \$30,000 in NHTSA funds from DOT totaling \$2,443,002.

Questioned Costs

\$0

Effect

The Department of Transportation decreased its public transparency regarding its spending of federal awards.

Cause	The Department of Transportation does not have the subrecipients' Unique Entity Identifier (UEI) numbers. FSRS requires the department to enter a UEI for each subrecipient.
Prior Audit Finding	We have not previously reported this finding.
Recommendation	The Department of Transportation should establish internal controls to ensure compliance with the Federal Funding Accountability and Transparency Act reporting requirements.
Views of Responsible Officials	"The Department agrees with this finding. Corrective action has already been implemented by the department. Due to the change from DUNS numbers to UEI numbers in 2021 for the FFATA reporting, the Department was delayed in getting the appropriate UEI numbers in place so as to report appropriately on the FFATA report."

Department of Public Health

Finding 2023-200

Level of Effort

Program Name:	HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) (Assistance Listing 93.917)
Federal Award Agency:	United States Department of Health and Human Services
Award Year:	Federal Fiscal Year 2023
Federal Award Numbers:	2 X07HA00022-32-00 and 6 X07HA00022-32-01

Background

The maintenance of effort (MOE) requirement ensures that non-federal spending from state funds or Ryan White rebates on HIV Care Formula Grants remain consistent from year to year. The Department of Public Health (DPH) compiles information annually from state agencies that expend funds toward the MOE requirement. DPH certifies its state fiscal year MOE reports approximately 16 months after the fiscal year-end and submits them with its program grant application. The most recently certified MOE was for the fiscal year 2022, which DPH certified on November 15, 2023. DPH included the fiscal year 2021 MOE information on its fiscal year 2023 Noncompeting Continuation Progress Report. This report provides an update on the progress of the program award.

Criteria

Title 42 *United States Code* Section 300ff-27(b)(7)(E) requires that the state maintains its HIV-related activities at a level that is equal to not less than the level of such expenditures by the state for the one year preceding the fiscal year for which the state is applying to receive a grant.

Condition

We reviewed the maintenance of effort reports for the fiscal years ended June 30, 2021 and 2022. We found that DPH did not meet the MOE requirement by \$12.9 million in fiscal year 2021 and \$4.1 million in fiscal year 2022.

Context	DPH reported maintenance of effort amounts of \$108,356,063, \$95,484,140, and \$91,363,749 for the fiscal years 2020, 2021, and 2022, respectively.
Questioned Costs	\$0
Effect	Noncompliance could have implications for funding, program continuity, and the wellbeing of individuals relying on HIV-related services.
Cause	An increase in federal matching funds that the Department of Social Services received during the COVID-19 public health emergency caused an overall decrease in the state HIV expenditures during the fiscal years 2021 and 2022.
Prior Audit Finding	We have not previously reported this finding.
Recommendation	The Department of Public Health should strengthen internal controls to ensure it complies with maintenance of effort requirements for the Ryan White HIV/AIDS Program.
Views of Responsible Officials	“The Department of Public Health agrees with the finding. However, a Public Health Emergency was declared in March 2020 in response to the COVID-19 pandemic and was in effect until May 2023. During this time, the federal match for various social service programs was expanded, thus decreasing the state expenditures on HIV services. While at least the same amount of HIV services were rendered, the state expenditures were decreased due to the increased federal match. The programs affected by this increased match are outside the purview of the Department. The Department anticipates meeting the MOE requirement in future years, as the Public Health Emergency has ended.”

Finding 2023-201

Subrecipient Monitoring

Program Name:	HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B) (Assistance Listing 93.917)
Federal Award Agency:	United States Department of Health and Human Services
Award Year:	Federal Fiscal Year 2022
Federal Award Numbers:	2 X07HA00022-32-00 and 6 X07HA00022-32-01

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 200.332(d) provides that the pass-through entity must monitor the activities of the subrecipient as necessary to ensure that the subrecipient used the subaward for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward and ensure that they achieve performance goals. This includes reviewing financial and performance reports required by the pass-through entity.

The Ryan White HIV/AIDS Program Part B Manual requires an annual onsite financial review of all subrecipients to ensure compliance with federal and state requirements and the terms and conditions of the department's contract. As part of the concluding process of the financial review, the Management Assurance Unit sends a letter of audit findings to each subrecipient.

Condition

Our review of DPH monitoring procedures for ten subrecipients disclosed the following:

- DPH did not obtain all required reports for six subrecipients.
- DPH was unable to provide support that it completed a comprehensive site visit for three subrecipients.
- DPH did not submit finding letters to the ten subrecipients tested until after we requested the documentation. Additionally, the finding letters DPH provided us were missing visit dates and contract identification.

Context

During the fiscal year ended June 30, 2022, DPH provided 18 subrecipients \$5,947,334 for AIDS health care and support services. We selected ten subrecipients that received \$4,627,594

for review to determine compliance with subrecipient monitoring requirements. We selected the fiscal year 2022 subrecipients for review as DPH had not completed the monitoring site visits for fiscal year 2023 funds. During the fiscal year 2023, the department provided \$10,778,916 to subrecipients.

The sample was not statistically valid.

Questioned Costs

\$0

Effect

DPH had reduced assurance that its subrecipients used federal funds for allowable activities.

Cause

The department fell behind on monitoring its subrecipients due to timing issues caused by the pandemic and resource challenges.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Department of Public Health should strengthen internal controls to ensure compliance with federal requirements for monitoring subrecipients of the Ryan White HIV/AIDS Program Part B.

**Views of
Responsible
Officials**

“The Department of Public Health Agrees with this finding. During calendar year 2022, the Department of Public Health had resource issues in both the programmatic side and auditing side along with the pandemic challenges and was unable to perform as required.”

Department of Children and Families

Finding 2023-250

Allowable Costs/Cost Principles – Foster Care Maintenance Payments

Program Name:	Foster Care - Title IV-E (Assistance Listing 93.658)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2201CTFOST and 2301CTFOST

Background

The Department of Children and Families (DCF) administers the Title IV-E Foster Care Program. The department maintains a Title IV-E eligibility system to document eligibility determinations based on the applicable federal requirements. Based on the results of the determinations, the department assigns each child an eligibility code, which indicates their IV-E eligibility status. DCF adds eligibility codes to the system whenever federal requirements change.

The department maintains a case management and payment system called LINK. DCF processes payments through LINK from its board and care checking account on behalf of placed children. Workers in 14 offices are primarily responsible for entering the child's placement (foster or adoptive homes, institutions, and child-placing agency approved homes) in LINK. DCF automatically sends monthly maintenance payments based on the children's placement information. All payments are associated with service codes, which the department designates as IV-E reimbursable or non-reimbursable. DCF groups service codes into program categories and only claims those designated as foster care for federal reimbursement under that program.

The department's federal claim information is primarily compiled from the IV-E eligibility system and LINK. If the IV-E eligibility system indicates that the child is eligible and the payment was made for

an IV-E eligible service, the department deems the payment federally reimbursable.

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 200.403 provides that to be allowable under federal awards, costs must conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items, be accorded consistent treatment, and be adequately documented.

Funds may be expended for foster care maintenance payments on behalf of eligible children. Title 42 *United States Code* Section 675(4)(A) defines foster care maintenance payments as expenditures to cover the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, personal incidentals, liability insurance with respect to a child, reasonable travel to the child's home for visitation, and reasonable travel for the child to remain in the school in which the child is enrolled at the time of placement.

Condition

Our review of 40 foster care maintenance payments totaling \$52,421, of which \$25,637 was reported under Title IV-E, disclosed that DCF claimed federal reimbursement for one child who it determined ineligible for the Foster Care Program.

Further review disclosed DCF made \$3,911,135 in payments on behalf of children who the department determined ineligible, of which it reported \$1,401,506 under the Foster Care Program.

Context

During the fiscal year ended June 30, 2023, DCF claimed \$23,066,457 in maintenance payments and received \$12,691,994 in federal reimbursement.

The sample was not statistically valid.

Questioned Costs

We computed \$910 in questioned costs for our tested transaction and \$782,071 in questioned costs for additional transactions reviewed by applying the applicable federal financial participation rate to the unallowable expenditures.

We could not determine the amount of questioned costs associated with each grant award.

Effect

DCF received federal reimbursement for unallowed expenditures.

Cause	The department added new eligibility codes to comply with new federal foster care eligibility requirements. When creating the federal claiming reports, LINK did not interface properly with the IV-E eligibility system.
Prior Audit Finding	We have not previously reported this finding.
Recommendation	The Department of Children and Families should strengthen internal controls to ensure that it claims only allowable costs for federal reimbursement. The department should return federal reimbursement for unallowed expenditures that it claimed under the Foster Care Program.
Views of Responsible Officials	“The Department agrees with this finding. Over the past year, DCF has worked to design and implement internal processes for claiming under the federally designated Qualified Residential Treatment Program (QRTP) service type. This required design of new eligibility codes within LINK. The Title IV-E claiming unit is working with the IT division to ensure the programming for these new codes produces the correct claiming results. Internal controls have been strengthened by including testing of claim results to the unit's practice when any new eligibility codes are created. Until such time as testing is completed, any changes to the claim identified through this testing will be corrected through reductions to future claims.”

State Department of Education

Finding 2023-300

Allowable Costs/Cost Principles – Review of CTECS Title I, Part A Expenditures

Program Name:	Title I, Grants to Local Educational Agencies (Title I, Part A) (Assistance Listing 84.010)
Federal Award Agency:	United States Department of Education
Award Year:	Federal Fiscal Year 2022
Federal Award Number:	S010A220007

Background

The State Department of Education (SDE) acts as the state educational agency (SEA) and distributes Title I, Part A funding to local educational agencies (LEA) in the state. To receive Title I, Part A funds, LEAs must have an approved plan on file with the SEA. LEAs allocate Title I, Part A funds to eligible school attendance areas based on the number of children from low-income families residing within the attendance area. SDE provides Title 1, Part A funding to the Connecticut Technical Education and Career System (CTECS), a state administered LEA. During the audited period CTECS Title I, Part A expenditures totaled \$4,368,915.

Criteria

Title 34 *U.S. Code of Federal Regulations* (CFR) Part 200.78 provides that a local educational agency must allocate Title I, Part A funds to each participating school attendance area or school, in rank order, based on the total number of children from low-income families residing in the area or attending the school.

Title 34 CFR Part 76.700 provides that a subgrantee shall use federal funds in accordance with the state plan and applicable statutes, regulations, and approved applications.

Condition

The Connecticut Technical Education and Career System did not expend Title I, Part A funding in accordance with the allocation methods in its approved application for the 2022 federal fiscal

year. Specifically, CTECS spent \$328,335 over the amounts allotted in the application for two schools and \$206 for one ineligible school.

Context

We reviewed Title I, Part A expenditures at CTECS by school and expenditure type for the 2022 federal fiscal year. Title I, Part A allotments to CTECS totaled \$4,202,904.

Questioned Costs

\$328,541

Effect

Noncompliance with Title I, Part A laws and regulations undermines the objectives of the program, leaving children who reside in areas with high concentrations of low-income families at an increased risk of not meeting challenging academic standards.

Cause

CTECS management did not understand or neglected to follow Title I, Part A laws and regulations in its administration of the program.

Prior Audit Finding

We previously reported this as finding 2022-301 and in five prior audits.

Recommendation

The State Department of Education should assist the Connecticut Technical Education and Career System in implementing policies and procedures to ensure it uses Title I, Part A funding in accordance with the program's laws and regulations.

Views of Responsible Officials

Response provides by the Connecticut Technical Education and Career System:

"We agree with this finding.

CTECS accountants will meet with the Title I Program Supervisor periodically to provide actuals vs. budgeted dollar amounts, thereby ensuring that Title I expenditures are based solely on the *budgeted dollar amounts*. CTECS accountants will discuss with the Title I Program Supervisor if/when a budget revision is needed when Title I expenditures exceed 10% of a budget line item. CTECS accountants will consistently review and reconcile Title I expenditures and decide when to begin using the next period Title I Budget Reference, so as not to exceed the grant award by school. CTECS accountants will then inform the Title I Program Supervisor, the business office and the schools. The CTECS accounting team is working with CoreCT to implement a Project Cost Module in

order to more accurately align the object codes from the budget in the electronic Grants Management System (eGMS) to the correct coding in the system. In addition, the accounting team is working with CoreCT to implement the entering of grant budgets by location and object code for grants in order to better monitor spending by school and by object. CTECS fiscal has implemented a monitoring system to ensure that we have accurate salary projections for full time employees based upon the Title I budget and that these projections are tracked throughout the school year.

A new electronic system is being developed by the Bureau of Information Solutions (BITS) personnel to process purchase requisitions (OF95's) at CTECS to increase expenditure accuracy, security, and monitoring. CTECS Title 1 mid-year retreat provides training for schools on correct school purchasing processes and the roles and responsibilities associated with staffing and corresponding Title I funding requests.

CTECS fiscal is providing the Business office with additional on-going training modules related to grant funding and expenditure alignment. CTECS fiscal will work closely with the human resources team to provide them with the new Human Resource Management System (HRMS) position codes as correctly aligned with refilled positions. We will assist as required in reviewing costs and correct HRMS coding alignment for refilled positions in Ultimate Kronos Group (UKG). This will better ensure that personnel expenditures do not exceed the Title I budget."

Response provided by the State Department of Education:

"We agree with this finding

The Connecticut State Department of Education has identified CTECS as an organization to receive intensive technical assistance for the 2023-2024 school year. Over the last two months, this has included:

- Biweekly meetings with officials in the finance office to provide guidance on best practices for reporting and sharing resources for school finance and accounting best practices.
- In person professional development for CTECS principals on data management and resource systems in our EdSight portal.

- In-person and virtual coaching and support for the agency Title I director.
- Provision of training slides for finance officials and review of expenditures, where we reiterated spending guidance policies and allowable practices. The new members of the finance team have indicated that they plan to reclass items incorrectly classed to the grant.
- In-person and virtual meetings with the CTECS Title I Part A coordinator. Title I Part A coordinator has reached out on several occasions to receive clarification and guidance for allowable expenses. They have indicated all Title I Part A purchases are routed to her for approval as an added control.
- Moving forward, we plan to work with leadership to identify supports for systematic oversight, centralized purchasing and controls, and a plan to deepen understanding of school leadership teams in Title I programs.
- Efforts are underway to reclassify expenditures to properly account for Title I Part A funds in connection with guiding CTECS through the process of completing the End-of-Year reports in eGMS."

Finding 2023-301

Special Reporting – Elementary and Secondary School Emergency Relief Fund

Program Name:	COVID-19 Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (Assistance Listing 84.425D)
Federal Award Agency:	United States Department of Education
Award Years:	Federal Fiscal Years 2021, 2022, and 2023
Federal Award Numbers:	S425D210030 and S425D20030

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 200.302(b) provides that the financial management system of each non-federal entity must provide for accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements set forth in Parts 200.328 and

200.329. The system must also provide records that adequately identify the source and application of funds for federally funded activities. These records must contain information pertaining to federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.

Elementary and Secondary School Emergency Relief Fund (ESSER) grantees must submit an annual performance report (Office of Management and Budget No. 1810-0749), which includes data on expenditures, planned expenditures, subrecipients, and uses of funds, including mandatory reservations. Annual reports are due each spring for the previous reporting period. Reporting periods align with state fiscal years.

Condition	We could not verify the accuracy and completeness of the expenditures the State Department of Education (SDE) reported in the fiscal year 2022 Elementary and Secondary School Emergency Relief Fund annual performance report. Expenditures reported by the local educational agencies did not align with their SDE payments.
Context	SDE reported that it and the local educational agencies expended \$23,320,747 in ESSER funding during the fiscal year ended June 30, 2023.
Questioned Costs	\$0
Effect	The U.S. Department of Education may not have the data necessary to make informed decisions about the program.
Cause	SDE did not implement adequate procedures to verify that local educational agencies accurately reported their expenditures.
Prior Audit Finding	We have not previously reported this finding.
Recommendation	The State Department of Education should strengthen internal controls to ensure compliance with federal reporting requirements and maintain accurate supporting documentation in accordance with federal regulations.

**Views of
Responsible
Officials**

“We agree with this finding.

Effective July 1, 2023, the department implemented a process of reimbursement drawdowns. Additionally, the department’s data collection for the annual federal ESSER reporting is being reworked to align with actual expenditures at the district level.”

Finding 2023-302

Special Reporting – Federal Funding
Accountability and Transparency Act

Program Name: School Breakfast Program (Assistance Listing 10.553)
Federal Award Agency: United States Department of Agriculture
Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Numbers: 224CT300N1099, 224CT300N1199, and 23CT901N8903

Program Name: National School Lunch Program (Assistance Listing 10.555)
Federal Award Agency: United States Department of Agriculture
Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Numbers: 224CT300N1099, 224CT300N1199, and 23CT901N8903

Program Name: Summer Food Service Program for Children (Assistance Listing 10.559)
Federal Award Agency: United States Department of Agriculture
Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Numbers: 224CT300N1099, 224CT300N1199, and 23CT901N8903

Program Name: Fresh Fruit and Vegetable Program (Assistance Listing 10.582)
Federal Award Agency: United State Department of Agriculture
Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Numbers: 224CT300L1603 and 234CT300L1603

Program Name: Title 1 Grants to Local Educational Agencies (Title I, Part A) (Assistance Listing 84.010)
Federal Award Agency: United States Department of Education

Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Numbers: S010A210007 and S010A220007

Program Name: Special Education - Grants to States (Individuals with Disabilities Education Act (IDEA), Part B) (Assistance Listing 84.027)
Federal Award Agency: United States Department of Education
Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Numbers: H027A210021 and H027A220021

Program Name: Special Education - Preschool Grants (IDEA Preschool) (Assistance Listing 84.173)
Federal Award Agency: United States Department of Education
Award Year: Federal Fiscal Year 2023
Federal Award Number: H173A220024

Program Name: COVID-19 Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (Assistance Listing 84.425D)
COVID-19 Education Stabilization Fund - American Rescue Plan Elementary and Secondary School Emergency Relief Fund (Assistance Listing 84.425U)
COVID-19 Education Stabilization Fund - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth (Assistance Listing 84.425W)
Federal Award Agency: United States Department of Education
Award Year: Federal Fiscal Years 2021
Federal Award Numbers: S425D210030, S425U210030, and S425W210007

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 170 Appendix A requires states to report any action that obligates \$30,000 or more in federal funds for a subaward to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the end of the following month after making the obligation.

Condition

While following up on prior audit findings, the State Department of Education (SDE) informed us that it did not report all of its subawards on FSRS during the audited period.

Of the subawards reported, SDE did not submit 96% of them on time. The submissions were one to 28 months late.

ALN	# Reported	# Timely	# Untimely
84.010	1	0	1
84.027	300	0	300
84.173	136	0	136
84.425U	233	28	205
84.425D	0	0	0
84.425W	28	0	28
Total	698	28	670

Context

During the fiscal year ended June 30, 2023, SDE provided the following subawards:

ALN	Program Name	Subawards
10.553	School Breakfast Program	\$52,557,370
10.555	National School Lunch Program	\$186,768,930
10.556	Special Milk Program for Children	\$71,058
10.559	Summer Food Service Program for Children	\$5,171,741
10.582	Fresh Fruit and Vegetable Program	\$3,427,318
84.010	Title 1, Part A	\$148,429,565
84.027	IDEA, Part B	\$130,203,849
84.173	IDEA Pre-school	\$3,858,505
84.425D	Elementary and Secondary School Emergency Relief Fund	\$168,727,571
84.425U	American Rescue Plan Elementary and Secondary School Emergency Relief Fund	\$270,608,640
84.425W	American Rescue Plan Elementary and Secondary Schools Emergency Relief - Homeless Children and Youth	\$2,168,459

Questioned Costs \$0

Effect SDE decreased its public transparency regarding its spending of federal awards.

Cause SDE was unable to comply with this requirement due to staffing constraints. However, it implemented corrective action identified in the prior audit, which included developing a report in the grants management system (eGMS) to extract required data for FSRS reporting and training its employees.

Prior Audit Finding

We previously reported this as finding 2022-302 and in one prior audit.

Recommendation

The State Department of Education should strengthen internal controls to ensure compliance with the Federal Funding Accountability and Transparency Act reporting requirements.

Views of Responsible Officials

“We agree with this finding.

Each federal grant is now assigned to an accountant whose responsibility includes generating required reports from eGMS and submitting requisite data to FSRS.”

Department of Emergency Services and Public Protection

Finding 2023-350

Reporting - Federal Funding Accountability and Transparency Act

Program Names:	COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Assistance Listing 97.036) Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Assistance Listing 97.036)
Federal Award Agency:	United States Department of Homeland Security
Award Years:	Federal Fiscal Year 2022 and 2023
Federal Award Numbers:	4500DRCTP00000001 and 4629DRCTP00000001

Background

The Disaster Grants - Public Assistance program provides funding to state and local governments and certain types of private nonprofit organizations so that communities can quickly respond to and recover from presidentially declared disasters and emergencies. The Department of Emergency Services and Public Protection (DESPP) is the primary recipient for the State of Connecticut and is responsible for working with the Federal Emergency Management Agency (FEMA) throughout the disaster response and recovery process. In coordination with FEMA, DESPP receives and distributes funding to subrecipients for all projects within the state.

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 170 Appendix A requires that states report any action that obligates \$30,000 or more in federal funds for a subaward to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the end of the following month after making the obligation.

Condition	<p>Our review of ten subawards, totaling \$27,389,583, identified the following conditions:</p> <ul style="list-style-type: none"> • At the time of our review, DESPP had not entered a \$54,665 subaward into FSRS. FEMA obligated the subaward 407 days prior to our review. • DESPP entered nine subawards, totaling \$27,334,918, into FSRS between 47 and 323 days late.
Context	<p>During the fiscal year ended June 30, 2023, DESPP made 149 subawards of \$30,000 or more.</p> <p>The sample was not statistically valid.</p>
Questioned Costs	\$0
Effect	DESPP decreased its public transparency regarding its spending of federal awards.
Cause	The condition appears to have been caused by staffing changes and an increase in declared emergencies and disasters.
Prior Audit Finding	We previously reported this as finding 2022-350 and in one prior audit.
Recommendation	The Department of Emergency Services and Public Protection should promptly report subawards in compliance with the Federal Funding Accountability and Transparency Act.
Views of Responsible Officials	<p>"We agree with this finding.</p> <p>Loss of key staff experienced in reporting through the FSRS system, combined with the exponentially larger number of projects under several separate declarations has greatly increased reporting requirements, and caused delays in data entry.</p> <p>Changes in the eligibility guidance during the development and approval of sub-grants has generated numerous revisions to already reported projects again increasing the reporting workload. In other words, the FEMA Public Assistance program is a fluid system; initial entries are made and then subsequent changes in amounts by FEMA result in the need to go back and change original entries. This can happen numerous times on one project</p>

alone, and at least until recently, only the originator of the entry could make the revisions.

To address this issue, the Division of Emergency Management and Homeland Security (DEMHS) has again reorganized staff assignments to compensate for workload. Currently, newly assigned staff members have gained access to the FSRS reporting website and are in the process of updating all FSRS data and compiling new reports in the system.

This process will result in a new, complete, accurate and up-to-date report by November 2023. A revised data entry procedure will result in more timely reporting from that time forward.”

Office of Policy and Management

Finding 2023-400

Subrecipient Monitoring – Homeless Shelter Decompression

Program Name:	COVID-19 Coronavirus Relief Funds (Assistance Listing 21.019)
Federal Award Agency:	United States Department of the Treasury
Award Year:	Federal Fiscal Year 2022
Federal Award Number:	N/A

Background

In April 2020, the State of Connecticut was allocated \$1.382 billion in Coronavirus Relief Funds (CRF). The Office of Policy and Management (OPM) was designated as the primary state agency responsible for overseeing the funds and reporting to the federal government. OPM allocated funds to the Department of Housing (DOH) and other state agencies to assist with specific areas of need.

DOH administered the Homeless Shelter Decompression program to provide housing services for homeless individuals.

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 200.332 provides that the pass-through entity shall monitor the activities of subrecipients as necessary to ensure that the subrecipient uses the subaward for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward and ensure that the subrecipient achieves performance goals. Pass-through entity monitoring of the subrecipient must include:

- Reviewing financial and performance reports required by the pass-through entity.
- Following up and ensuring that the subrecipient takes prompt and appropriate action on all deficiencies pertaining to the federal award.

Condition

During our prior audit we noted that the Department of Housing was not adequately monitoring its three subrecipients to ensure compliance with federal requirements. We performed a review during our current audit to determine whether the Department of Housing monitored these subrecipients. Our follow up review disclosed that DOH did not:

- Obtain an interim financial report for two subrecipients;
- Obtain a quarterly narrative report for one subrecipient;
- Obtain an annual financial report for three subrecipients;
- Obtain an annual audit report for three subrecipients;
- Complete administrative desk audits and on-site programmatic audits for three subrecipients; and
- Obtain required financial reports for three subrecipients to determine if they should return unexpended funds.

Context

During the fiscal year ended June 30, 2022, DOH provided three subrecipients with \$1,498,557 of Coronavirus Relief Funds. DOH did not provide funding to subrecipients during the fiscal year ended June 30, 2023.

Questioned Costs

\$0

Effect

DOH has reduced assurance that subrecipients complied with federal requirements.

Cause

DOH did not comply with federal subrecipient monitoring requirements.

Prior Audit Finding

We previously reported this finding as 2022-401 and in one prior audit.

Recommendation

The Department of Housing should monitor its subrecipients as necessary to ensure compliance with federal requirements.

**Views of
Responsible
Officials**

Response provided by the Department of Housing:

"DOH agrees with this finding. Some agencies did not submit financial reports in a timely manner. DOH did reach out multiple times to get these reports to no avail. Due to staffing constraints, DOH was not able to schedule in person monitoring visits to those entities that did not submit timely financial reports. We are implementing a system to guarantee timely submission of all necessary reports."

Response provided by the Office of Policy and Management:

"OPM is in concurrence with the Department of Housing's corrective action."

CT State Community College

Finding 2023-425

Allowable Costs / Cost Principles - Lack of Support for Transaction Approval

Program Name:	COVID-19 Education Stabilization Fund - Higher Education Emergency Relief Fund - Minority Serving Institutions (Assistance Listing 84.425L)
Federal Award Agency:	United States Department of Education
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Number:	Norwalk Community College - P425L200305

Criteria

Title 2 U.S. Code of Federal Regulations (CFR) Part 200.303 requires the nonfederal entity to establish and maintain effective internal control over the federal awards that provides reasonable assurance that it is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Title 2 CFR Part 200.403 provides to be allowable under federal awards, costs must be adequately documented.

Condition

We reviewed 26 expenditures totaling \$1,450,919 and noted that Norwalk Community College processed one \$137 purchasing card transaction without managerial approval.

Context

During the fiscal year ended June 30, 2023, Norwalk Community College expended \$300,723 for Higher Education Emergency Relief Fund - Minority Serving Institutions.

The sample was not statistically valid.

Questioned Costs

\$0

Effect	Without managerial approval of expenditures, the college has reduced assurance that costs charged to the program were allowable.
Cause	The college utilized a purchasing card transaction log which lacked a field requiring managerial approval. The college could not provide supplementary documentation to support that a manager approved the transaction.
Prior Audit Finding	We have not previously reported this finding.
Recommendation	Norwalk Community College should strengthen internal controls over purchases to ensure it approves and documents transactions in accordance with federal regulations.
Views of Responsible Officials	“We agree with this finding. The expenditure in question was reviewed by an Emergency Fund Committee at CT State Norwalk, which oversees emergency student financial assistance payments. However, we recognize that there was insufficient documentation of that review. The Connecticut State Colleges and Universities (CSCU) Purchasing Card Policy and Procedure Manual was updated effective on July 1, 2023, and a new process was implemented which strengthened internal controls surrounding the purchasing card program. The updated process includes the centralization of the purchasing card document storage, auditing to ensure compliance with policies and procedures, and centralization of the reconciliation process.”

Student Financial Assistance Cluster – Departments of Education and Higher Education

Finding 2023-650

Cash Management – Excess Cash

Program Name:	Federal Pell Grant Program (Assistance Listing 84.063)
Federal Award Agency:	United States Department of Education
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	Housatonic Community College - P063P212518 and P063P222518

Criteria

Title 34 *U.S. Code of Federal Regulations* (CFR) Part 668.166(a) provides that the Secretary of the U.S. Department of Education considers excess cash to be any amount of funds that an institution does not disburse to students by the end of the third business day following the date the institution received those funds or deposited or transferred previously disbursed funds to its depository account.

Title 34 CFR Part 668.166(b) permits an institution to maintain for up to seven days an amount of excess cash that does not exceed one percent of the total amount of funds the institution drew down in the prior award year. The institution must immediately return to the Secretary any amount of excess cash over the one-percent tolerance and any amount of excess cash remaining in its account after the seven-day tolerance period.

Title 34 CFR Part 668.166(c) provides that upon finding that an institution maintained excess cash, the Secretary may require the institution to reimburse the Secretary for the costs the federal government incurred in providing that excess cash and provide funds to the institution under the reimbursement payment method

or heightened case monitoring payment method described in Part 668.162(c) and (d).

Condition In two instances, Housatonic Community College held excess Pell funds longer than allowed. The college had excess cash balances of \$1,151 to \$2,775 and \$8,776 to \$28,716 for 48 and nine days beyond the allowable three and seven-day tolerance periods, respectively.

Context Pell disbursements and net drawdowns totaled \$153,314 and \$171,421, and \$5,925,876 and \$5,934,652 during the 2022 and 2023 federal fiscal years, respectively. We reviewed the college's daily cash balance during the audited period.

Questioned Costs \$0

Effect The college did not comply with established cash management procedures and may be subject to the consequences in Title 34 CFR Part 668.166(c).

Cause The excess cash balances appear to be the result of a lack of management oversight as well as difficulties experienced during the transition to a new accounting system.

Prior Audit Finding We previously reported this as finding 2022-650.

Recommendation Housatonic Community College should strengthen internal controls over cash management to ensure that it returns excess cash within required deadlines.

Views of Responsible Officials "We agree with this finding."

Finding 2023-651

Cash Management – Direct Loan Reconciliations

Program Name:	Federal Direct Student Loans (Assistance Listing 84.268)
Federal Award Agency:	United States Department of Education
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	Housatonic Community College - P268K222518 and P268K232518

Criteria	Title 34 <i>U.S. Code of Federal Regulations</i> Part 685.300(b)(5) provides that institutions must monthly reconcile institutional records with Direct Loan funds received from the U.S. Department of Education and Direct Loan disbursement records submitted to and accepted by the U.S. Department of Education.
Condition	Housatonic Community College did not perform any of the 24 required monthly Direct Loan reconciliations during the audited period.
Context	Direct Loan disbursements and net drawdowns totaled \$200 and \$0 and \$376,746 and \$0 during the 2022 and 2023 federal fiscal years, respectively.
Questioned Costs	\$0
Effect	The college has less assurance that it is promptly identifying and resolving disbursement and cash discrepancies to ensure it meets all regulatory requirements.
Cause	The condition appears to be due to a lack of management oversight and staffing shortages.
Prior Audit Finding	We have not previously reported this finding.
Recommendation	Housatonic Community College should strengthen internal controls over the Direct Loan reconciliation process to ensure that it promptly completes monthly reconciliations.
Views of Responsible Officials	"We agree with this finding."

Finding 2023-652

Reporting - Common Origination and Disbursement System

Program Name:	Federal Pell Grant Program (Assistance Listing 84.063)
Federal Award Agency:	United States Department of Education
Award Year:	Federal Fiscal Year 2023
Federal Award Number:	Eastern Connecticut State University - P063P221231

Criteria In accordance with 87 Federal Register 105 (June 1, 2022), institutions must submit disbursement records for the Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and TEACH Grant programs to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement.

Condition We randomly selected ten students that received 60 disbursements, totaling \$101,080, of which 14, totaling \$27,820, were Pell Grant disbursements and 29, totaling \$69,049, were Direct Loan disbursements. For five of the students reviewed, Eastern Connecticut State University submitted five Pell Grant disbursement records, totaling \$10,465, to the COD system seven days late.

Context During the fiscal year ended June 30, 2023, the university disbursed \$23,552,267 in student financial assistance to 2,446 students.

The sample was not statistically valid.

Questioned Costs \$0

Effect An institution's failure to submit disbursement records within the required timeframe may result in the U.S. Department of Education rejecting all or part of a reported disbursement or imposing a fine or other penalty.

Cause The condition appears to be due to a lack of management oversight.

Prior Audit Finding We have not previously reported this finding.

Recommendation Eastern Connecticut State University should strengthen internal controls to ensure it submits disbursement records to the Common Origination and Disbursement system within the required timeframe.

Views of Responsible Officials "We agree with this finding."

Finding 2023-653 Special Tests and Provisions – Verification

Program Name: Federal Supplemental Educational Opportunity Grants (Assistance Listing 84.007)

Federal Award Agency: United States Department of Education

Award Year: Federal Fiscal Year 2023

Federal Award Number: Southern Connecticut State University - P007A220796

Program Name: Federal Pell Grant Program (Assistance Listing 84.063)

Federal Award Agency: United States Department of Education

Award Year: Federal Fiscal Year 2023

Federal Award Number: Southern Connecticut State University - P063P221225

Program Name: Federal Direct Student Loans (Assistance Listing 84.268)

Federal Award Agency: United States Department of Education

Award Year: Federal Fiscal Year 2023

Federal Award Number: Southern Connecticut State University - P268K231225

Background Verification is the process used to confirm the data reported on the Free Application for Federal Student Aid (FAFSA). Southern Connecticut State University contracts with a third-party service provider to assist with the verification process. The U.S. Department of Education’s Central Processing System (CPS) manages the application and eligibility determination portion of the student financial assistance process.

Criteria

Title 34 *U.S. Code of Federal Regulations* (CFR) Part 668.53 requires an institution to establish policies for verifying information contained in a student aid population.

Title 34 CFR Part 668.56 requires an institution to verify all Free Applications for Federal Student Aid for applicants selected for verification by the U.S. Department of Education. In accordance with Title 34 CFR Part 668.54, if an institution has reason to believe that an applicant's FAFSA information is inaccurate, it must verify the accuracy of that information as well.

If an applicant's FAFSA information changes because of verification, Title 34 CFR Part 668.59 requires an institution to recalculate the applicant's financial aid package based on the corrected FAFSA and report the verification results to the U.S. Department of Education.

Condition

We randomly selected ten students selected for verification who received \$105,337 in student financial assistance. Our review found that Southern Connecticut State University did not have controls to ensure that it received all corrected FAFSAs from CPS after its third-party service provider completed the verification process. In one instance, the service provider determined that a student was no longer eligible to receive student financial assistance based on corrected income information. The university did not receive the corrected FAFSA from CPS, which resulted in the university disbursing \$11,699 in student financial assistance to an ineligible student and improperly reporting the student's verification status to the U.S. Department of Education.

Context

During the fiscal year ended June 30, 2023, the university completed the verification process for 132 students who received \$1,500,852 in student financial assistance.

The sample was not statistically valid.

Questioned Costs

We identified \$6,895 in questioned costs for the Federal Pell Grant Program and \$4,454 for Federal Direct Student Loans. The university returned the funds in September 2023.

Effect

The university disbursed \$11,699 in student financial assistance to an ineligible student and did not comply with verification reporting requirements.

Cause The university could not determine why it did not receive the student’s corrected FAFSA from CPS after its third-party service provider properly completed the verification process.

Prior Audit Finding We have not previously reported this finding.

Recommendation Southern Connecticut State University should review its procedures to ensure compliance with the federal verification regulations.

Views of Responsible Officials “We agree with this finding.”

Finding 2023-654
Special Tests and Provisions – Disbursements to or on Behalf of Students

Program Name: Federal Work-Study Program (Assistance Listing 84.033)
Federal Award Agency: United States Department of Education
Award Year: Federal Fiscal Year 2023
Federal Award Number: Eastern Connecticut State University - P033A220769

Program Name: Federal Pell Grant Program (Assistance Listing 84.063)
Federal Award Agency: United States Department of Education
Award Year: Federal Fiscal Year 2023
Federal Award Number: Eastern Connecticut State University - P063P221231

Program Name: Federal Direct Student Loans (Assistance Listing 84.268)
Federal Award Agency: United States Department of Education
Award Year: Federal Fiscal Year 2023
Federal Award Number: Eastern Connecticut State University - P268K231231

Criteria Title 34 U.S. Code of Federal Regulations (CFR) Part 668.165(a)(1) states that before an institution disburses Title IV program funds for any award year, the institution must notify the student of the

amount of funds they can expect to receive, and how and when the institution will disburse the funds. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, unsubsidized loans, and PLUS loans.

Condition

We randomly selected ten students who received 60 disbursements, totaling \$101,080, of which \$69,049 was for Direct Loans. For all students reviewed, Eastern Connecticut State University could not provide the notification letters sent to the students informing them of Title IV program disbursements.

Context

During the fiscal year ended June 30, 2023, the university disbursed \$23,552,267 in Title IV program funds to 2,446 students.

The sample is not statistically valid.

Questioned Costs

\$0

Effect

There is limited assurance that the university properly notified students of Title IV program disbursements.

Cause

The university could not provide the notification letters sent to students due to information system constraints.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

Eastern Connecticut State University should maintain adequate documentation to support compliance with Title 34 U.S. Code of Federal Regulations Part 668.165(a)(1).

**Views of
Responsible
Officials**

"We agree with this finding."

Finding 2023-655

Special Tests and Provisions – Return of Title IV Funds

Program Name: Federal Pell Grant Program (Assistance Listing 84.063)

Federal Award Agency: United States Department of Education

Award Year: Federal Fiscal Year 2023

Federal Award Number: Housatonic Community College - P063P222518

Program Name: Federal Direct Student Loans (Assistance Listing 84.268)

Federal Award Agency: United States Department of Education

Award Year: Federal Fiscal Year 2023

Federal Award Number: Eastern Connecticut State University - P268K231231

Criteria

Title 34 U.S. Code of Federal Regulations (CFR) Part 668.22 provides guidance regarding the treatment of Title IV funds when a student withdraws from an institution.

Title 34 CFR Part 668.22(j) states that an institution must return the amount of Title IV funds for which it is responsible as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew.

Condition

Eastern Connecticut State University:

We randomly selected ten students who withdrew from enrollment. The university returned \$15,435 in Title IV funds for eight of the students. Our review identified the following:

- The university returned \$6,144 in Title IV funds for three students between two and 61 days beyond the 45-day threshold.
- The university miscalculated the Title IV return amount for one student, which resulted in the university under returning \$150 in Title IV funds.
- The university incorrectly recorded the Title IV return amounts in its accounting system for two students, which resulted in the university over returning \$26 in Title IV funds.

Housatonic Community College:

We randomly selected ten students who withdrew from enrollment. The college returned \$9,978 in Title IV funds for the ten students. Our review identified the following:

- The college returned \$1,368 in Title IV funds for three students between four and 41 days beyond the 45-day threshold.
- The college miscalculated the Title IV return amount for one student, which resulted in the college under returning \$441 in Title IV funds.
- The college incorrectly recorded the Title IV return amounts in its accounting system for two students, which resulted in the college withdrawing an additional \$279 from the students' accounts.

Context

Eastern Connecticut State University:

During the fiscal year ended June 30, 2023, 53 students withdrew from enrollment and the university returned \$98,734 in Title IV funds for 39 of the students.

The sample was not statistically valid.

Housatonic Community College:

During the fiscal year ended June 30, 2023, 254 students withdrew from enrollment and the college returned \$258,424 in Title IV funds for 250 of the students.

The sample was not statistically valid.

Questioned Costs

Eastern Connecticut State University:

We identified \$150 in questioned costs for the federal Direct Loan program.

Housatonic Community College:

We identified \$441 in questioned costs for the federal Pell Grant program. The college returned the funds in December 2023.

EffectEastern Connecticut State University:

Failure to meet the general standards of financial responsibility required by Title 34 CFR Part 668.15 may impact the university's certification to participate in Title IV programs. Additionally, the university has limited assurance that student account balances are accurate.

Housatonic Community College:

Failure to meet the general standards of financial responsibility required by Title 34 CFR Part 668.15 may impact the college's certification to participate in Title IV programs. Additionally, the college has reduced assurance that student account balances are accurate.

CauseEastern Connecticut State University:

There was a lack of communication between university departments regarding student withdrawals, which resulted in the untimely return of federal funds to the U.S. Department of Education. The university inaccurately calculated a return amount because it used an incorrect withdrawal date and entered incorrect return amounts into its accounting system due to human error and a lack of management oversight.

Housatonic Community College:

The college did not promptly identify unofficial withdrawals following the fall 2022 semester, which resulted in the untimely return of federal funds to the U.S. Department of Education. The college inaccurately calculated a return amount because it used the incorrect number of days in the enrollment period for a student with non-credit coursework. The inaccurate account balances appear to be the result of a lack of management oversight.

Prior Audit Finding

We previously reported this as finding 2022-651 and in 12 prior audits.

Recommendation

Eastern Connecticut State University and Housatonic Community College should review their procedures to ensure compliance with the federal regulations contained in Title 34 U.S. Code of Federal Regulations Part 668.22.

Views of Responsible Officials

Eastern Connecticut State University:

"We agree with this finding."

Housatonic Community College:

"We agree with this finding."

Finding 2023-656

Special Tests and Provisions – Enrollment Reporting

Program Name: Federal Pell Grant Program (Assistance Listing 84.063)
Federal Award Agency: United States Department of Education
Award Year: Federal Fiscal Year 2023
Federal Award Number: Housatonic Community College - P063P222518

Program Name: Federal Direct Student Loans (Assistance Listing 84.268)
Federal Award Agency: United States Department of Education
Award Year: Federal Fiscal Year 2023
Federal Award Number: Housatonic Community College - P268K232518

Background

The National Student Loan Data System (NSLDS) is the U.S. Department of Education’s central database for federal student aid disbursed under Title IV of the Higher Education Act of 1965, as amended. Among other things, NSLDS monitors information for all instructional programs and the enrollment status of Title IV aid recipients.

Criteria

Title 34 *U.S. Code of Federal Regulations* Part 685.309(b) and 690.83(b)(2) requires institutions to accurately report enrollment information under the Pell Grant and Direct Loan programs via the NSLDS. The NSLDS Enrollment Reporting Guide provides the requirements and guidance for reporting enrollment details using the NSLDS enrollment reporting process.

Condition	We randomly selected ten students who received \$22,476 and \$4,454 in Pell grants and Direct Loans, respectively. Of the ten students, four graduated and six withdrew from enrollment. Our review disclosed that Housatonic Community College did not properly report the enrollment status changes and effective dates to the NSLDS for eight students, two who graduated and six who withdrew from enrollment. The students received \$18,886 and \$4,454 in Pell grants and Direct Loans, respectively.
Context	<p>There were 312 students with enrollment status changes effective March 1, 2023 to June 30, 2023 who received \$1,064,971 and \$77,632 in Pell grants and Direct Loans, respectively.</p> <p>The sample was not statistically valid.</p>
Questioned Costs	\$0
Effect	Failure to report enrollment status changes to the NSLDS could impact student eligibility under the Pell Grant and Direct Loan programs.
Cause	The condition appears to be due to a lack of management oversight.
Prior Audit Finding	We have not previously reported this finding.
Recommendation	Housatonic Community College should strengthen internal controls to ensure that it submits enrollment status changes to the National Student Loan Data System in accordance with federal regulations.
Views of Responsible Officials	"We agree with this finding."

Department of Housing

Finding 2023-725

Allowable Costs / Cost Principles - Reconciliations

Program Names:	COVID-19 Section 8 Housing Choice Vouchers (Assistance Listing 14.871) Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
Federal Award Agency:	United States Department of Housing and Urban Development
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Number:	ACC CT 901 VO

Program Name:	Mainstream Vouchers (Assistance Listing 14.879)
Federal Award Agency:	United States Department of Housing and Urban Development
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Number:	ACC CT 901 DVO

Background

The United States Department of Housing and Urban Development's Section 8 Housing Choice Vouchers Program provides rental assistance to help very low-income families afford decent, safe, and sanitary housing. Section 3202 of the American Rescue Plan Act of 2021 provided for new incremental Emergency Housing Vouchers. Office of Public and Indian Housing (PIH) notice PIH 2021-25 provides that public housing agencies should report Emergency Housing Vouchers under the Section 8 Housing Choice Vouchers Program. The Mainstream Vouchers Program enables families to lease affordable private housing when the head, spouse, or co-head is a person with disabilities. Public housing agencies are authorized to administer the programs locally and make housing assistance payments on behalf of eligible families directly to landlords for the lease of suitable program-eligible rental housing.

In Connecticut, the programs are administered locally by over 40 public housing agencies and statewide by the Department of Housing (DOH) and its contracted vendor. DOH advances

program funds to its contractor that disburses the funds to landlords and participants.

Criteria

Title 2 *U.S. Code of Federal Regulations* Part 200.303 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. To provide adequate accountability, DOH should regularly reconcile the amount of funding advanced to its contractor to the assistance payments disbursed by its contractor.

Condition

DOH is not regularly reconciling its contractor’s funding to the disbursed assistance payments. In addition, DOH did not verify the accuracy of monthly payment requests submitted by its contractor.

Context

During the fiscal year ended June 30, 2023, housing assistance payments and utility reimbursements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs totaled \$98,624,566. Housing assistance payments for Emergency Housing Vouchers totaled \$4,563,667.

Questioned Costs

\$0

Effect

DOH has reduced accountability over program funds.

Cause

In the past, DOH reconciled the amount of funding advanced to its contractor to disbursed assistance payments. However, a change in the contractor’s recordkeeping format made performing the reconciliations more difficult. DOH stopped performing these reconciliations in 2017.

Prior Audit Finding

We previously reported this as finding 2022-726 and in one prior audit.

Recommendation

The Department of Housing should regularly reconcile the amount of the Section 8 Housing Choice Vouchers and Mainstream Vouchers funding, including Emergency Housing Vouchers funding, to its contracted vendor’s assistance payments to participants.

Views of Responsible Officials

“We agree with this finding. In August 2022, DOH conducted a thorough evaluation of the Section 8 program with the assistance of a certified public accounting firm. This review will enable the department to recruit additional personnel specifically tasked with overseeing the monitoring of the Section 8 program. DOH has posted the first position to monitor and review DOH’s Section 8 contractor and will hire that staff member in the next few months.”

Finding 2023-726

Allowable Costs / Cost Principles - Assistance Payments

Program Names: COVID-19 Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
Section 8 Housing Choice Vouchers (Assistance Listing 14.871)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Number: ACC CT 901 VO

Program Name: Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Number: ACC CT 901 DVO

Background

The United States Department of Housing and Urban Development’s (HUD) Section 8 Housing Choice Vouchers Program provides rental assistance to help very low-income families afford decent, safe, and sanitary housing. The Mainstream Vouchers Program enables families to lease affordable private housing when the head, spouse, or co-head is a person with disabilities. Public housing agencies (PHA) are authorized to administer the programs locally and make housing assistance payments (HAP) for the lease of suitable program-eligible rental housing directly to landlords on behalf of eligible families.

In Connecticut, the programs are administered locally by over 40 public housing agencies and statewide by the Department of Housing (DOH) and its contracted vendor. DOH advances

program funds to its contractor that disburses the funds to landlords and participants.

Criteria

Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.303 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Title 24 CFR Part 982.158 provides that the PHA must maintain complete and accurate accounts and other records for the program in accordance with HUD requirements, in a manner that permits a prompt and effective audit.

Title 24 CFR Part 982.302 provides that when a family is selected, or when a participant family wants to move to another unit, the PHA issues a voucher to the family.

Title 24 CFR Part 982.305 provides that the PHA must execute a HAP contract no later than 60 calendar days from the beginning of the lease term. The PHA must not pay any housing assistance payment to the owner until it has executed the contract. If the PHA executes the HAP contract during the period of 60 calendar days from the beginning of the lease term, it will pay housing assistance payments after the execution of the HAP contract. Any HAP contract executed after the 60-day period is void, and the PHA may not pay any housing assistance payment to the owner.

Title 24 CFR Part 982.503 requires the PHA to adopt a payment standard schedule that establishes voucher payment standard amounts for each fair market rent area in the PHA jurisdiction. For each fair market rent area, the PHA must establish payment standard amounts for each unit size. Unit size is measured by the number of bedrooms.

Title 24 CFR Part 982.505 states that a payment standard is used to calculate the monthly housing assistance payment for a family. The payment standard for the family is the lower of the payment standard amount for the family unit size or the payment standard amount for the size of the dwelling unit rented by the family.

Title 24 CFR Part 982.516 requires the PHA to conduct a reexamination of family income and composition at least annually. The PHA must obtain and document in the tenant file third-party verifications of reported family annual income, the value of assets,

expenses related to deductions from annual income, and other factors that affect the determination of adjusted income, or must document why third-party verification was not available. At the effective date of a regular or interim reexamination, the PHA must make appropriate adjustments in the HAP.

Title 24 CFR Part 982.517 requires the PHA to maintain a utility allowance schedule for all tenant-paid utilities (except telephone), for tenant supplied refrigerators and ranges, and for other tenant paid housing services (e.g., trash collection). The utility allowance schedule must be determined based on the typical cost of utilities and services paid by energy-conservative households that occupy housing of similar size and type in the same locality. The PHA must review its schedule each year and must revise its allowance for a utility category if there has been a change of ten percent or more in the utility rate since the last time the utility schedule was revised.

Condition

Our review of 60 housing assistance payments and utility reimbursements, totaling \$60,515, disclosed that in nine cases, payments were incorrectly calculated or not adequately supported. Some cases had multiple errors.

- In three cases, the PHA incorrectly calculated the utility allowances or did not use the correct utility allowance schedule.
- In three cases, the PHA incorrectly calculated the tenant's total annual incomes.
- In four cases, the PHA incorrectly calculated or could not support the tenant's total annual adjusted income.
- In one case, the PHA did not use the correct payment standard.
- In one case, there was no support on file for the voucher size used in the payment standard and utility allowance calculation.

These errors resulted in \$389 in housing assistance and utility reimbursement overpayments and \$98 in underpayments for the tested benefit months. Further review noted an additional \$854 in housing assistance and utility reimbursement overpayments, and \$844 in underpayments during the audited period.

We also noted that in two cases, the PHA paid \$12,128 under

housing assistance payment contracts that were void because they were not executed within 60 calendar days from the beginning of the lease term.

Context

During the fiscal year ended June 30, 2023, housing assistance payment transactions and utility reimbursements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs totaled \$98,624,566.

The sample was not statistically valid.

Questioned Costs

Our review identified questioned costs totaling \$8,107 for the Section 8 Housing Choice Vouchers program and \$5,264 for the Mainstream Vouchers program.

Effect

DOH has reduced assurance of the accuracy of housing assistance payments and utility reimbursements.

Cause

Errors were due to a lack of oversight by DOH.

Prior Audit Finding

We previously reported this as finding 2022-727 and in eight prior audits.

Recommendation

The Department of Housing should strengthen internal controls to ensure that it properly calculates and supports Section 8 Housing Choice Vouchers and Mainstream Vouchers housing assistance and utility benefit payments.

Views of Responsible Officials

“We agree with this finding in part. We agree that, as stated in the finding above, these minor errors were due to clerical errors. The Department and its contracted vendor continue to implement a detailed quality control process designed to identify and quickly correct clerical errors and will continue to look for ways to improve this procedure. DOH has one staff member assigned to consistently monitor this program. In August 2022, DOH conducted a thorough evaluation of the Section 8 program with the assistance of a certified public accounting firm. DOH has posted the first financial position to oversee the program and hopes to post other monitoring positions in this upcoming year.”

Finding 2023-727

Eligibility

Program Name:	Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
Federal Award Agency:	United States Department of Housing and Urban Development
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Number:	ACC CT 901 VO

Program Name:	Mainstream Vouchers (Assistance Listing 14.879)
Federal Award Agency:	United States Department of Housing and Urban Development
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Number:	ACC CT 901 DVO

Background

The United States Department of Housing and Urban Development's (HUD) Section 8 Housing Choice Vouchers Program provides rental assistance to help very low-income families afford decent, safe, and sanitary housing. The Mainstream Vouchers Program enables families to lease affordable private housing when the head, spouse, or co-head is a person with disabilities. Public housing agencies (PHA) are authorized to administer the programs locally and make housing assistance payments (HAP) directly to landlords on behalf of eligible families for the lease of suitable program-eligible rental housing.

In Connecticut, the programs are administered locally by over 40 public housing agencies and statewide by the Department of Housing (DOH) and its contracted vendor. DOH advances program funds to its contractor that disburses the funds to landlords and participants.

Criteria

Title 2 U.S. Code of Federal Regulations (CFR) Part 200.303 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Title 24 CFR Part 982.158 provides that the PHA must maintain complete and accurate accounts and other records for the program in accordance with HUD requirements, in a manner that permits a prompt and effective audit.

Title 24 CFR Part 5.508 provides that eligibility for assistance or continued assistance is contingent upon a family's submission of evidence of citizenship or eligible immigration status. The evidence consists of a signed declaration. The responsible entity may request verification of the declaration by requiring presentation of a United States passport or other appropriate documentation.

Title 24 CFR Part 5.233 states that PHAs are required to use the Enterprise Income Verification (EIV) system in its entirety as a third-party source to verify tenant employment and income information during mandatory reexaminations of family compositions and income.

Office of Public and Indian Housing (PIH) notice PIH 2018-18 provides that PHAs maintain the report and documentation of any follow up in the tenant file. The PHAs are also required to maintain copies of the Enterprise Income Verification (EIV) income and Income Validation Tool reports used to confirm family reported income within 120 days of the Inventory Management Public and Indian Housing Information Center submission date.

Office of Public and Indian Housing (PIH) notice PIH 2012-28 provides that PHAs adopt procedures at admission and at annual recertification/reexamination to prevent lifetime registered sex offenders from receiving federal housing assistance. If the tenant or a member of the tenant's household engages in criminal activity (including sex offenses) while living in HUD-assisted housing, the PHA should pursue eviction or termination.

Title 24 CFR Part 982.54 provides that the PHA must adopt a written administrative plan that establishes local policies for administration of the program in accordance with HUD requirements.

The DOH administrative plan requires families who report zero income to complete a written certification of no income every six months.

Condition

Our review of 60 case files totaling \$60,515 disclosed the following:

- In four cases, the PHA did not verify household members were not lifetime registered sex offenders or check their criminal record during the annual reexamination.

- In four cases, the PHA did not have a signed form on file for every member of the household certifying whether the applicant is a citizen or non-citizen with eligible immigration status.
- In one case, the voucher was not signed by the family or the PHA.
- In two cases, the PHA did not document third-party verification to support the tenant’s annual income from wages.
- In one case, the PHA did not document third-party verification to support deductions from annual income.
- In two cases, a written certification of no income was not on file.
- In five cases, Income Validation Tool reports were not on file to support tenant employment and income.
- In one case, the PHA completed an annual recertification seven months late.

Context

During the fiscal year ended June 30, 2023, housing assistance payment transactions and utility reimbursements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs totaled \$98,624,566.

The sample was not statistically valid.

Questioned Costs

\$0

Effect

There is an increased risk that DOH provides financial assistance to ineligible individuals.

Cause

DOH is not adequately monitoring its contractor.

Prior Audit Finding

We previously reported this as finding 2022-728.

Recommendation

The Department of Housing should properly monitor its contractor to ensure that it only awards benefits to eligible recipients.

Views of Responsible Officials

“We agree with this finding. We agree that, as stated in the finding above, these minor errors were due to clerical errors. The Department and its contracted vendor continue to implement a detailed quality control process designed to identify and quickly correct clerical errors and will continue to look for ways to improve this procedure. DOH has one staff member assigned to consistently monitor this program. In August 2022, DOH conducted a thorough evaluation of the Section 8 program with the assistance of a certified public accounting firm. DOH has posted the first financial position to oversee the program and hopes to post other monitoring positions in this upcoming year.”

Finding 2023-728

Special Tests and Provisions – Rolling Forward Equity Balances

Program Names: COVID-19 Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
Section 8 Housing Choice Vouchers (Assistance Listing 14.871)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Number: ACC CT 901 VO

Program Name: Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2022 and 2023

Federal Award Number: ACC CT 901 DVO

Background

The United States Department of Housing and Urban Development’s (HUD) Section 8 Housing Choice Vouchers Program provides rental assistance to help very low-income families afford decent, safe, and sanitary housing. Section 3202 of the American Rescue Plan Act of 2021 provided for new incremental Emergency Housing Vouchers. Office of Public and Indian Housing (PIH) notice PIH 2021-25 provides that public housing agencies should report Emergency Housing Vouchers under the Section 8 Housing Choice Vouchers Program. The Mainstream Vouchers Program enables families to lease affordable private housing when the head, spouse, or co-head is a person

with disabilities. Public housing agencies (PHA) are authorized to administer the programs locally and make housing assistance payments on behalf of eligible families directly to landlords for the lease of suitable program-eligible rental housing.

In Connecticut, the programs are administered locally by over 40 public housing agencies and statewide by the Department of Housing (DOH) and its contracted vendor. DOH advances program funds to its contractor that disburses the funds to landlords and participants.

HUD pays administrative fees to PHAs to administer their programs and provides payments to PHAs for housing assistance and utility reimbursements to eligible families. The PHAs must roll forward and report administrative fee equity separately from housing assistance payment equity. Administrative fee equity is the remaining administrative fee balance and housing assistance payment equity is the remaining housing assistance balance. HUD relies on the proper reporting of these equity balances when making funding decisions.

The Voucher Management System (VMS) application facilitates electronic submission of monthly PHA program data. This PHA data enables HUD to promptly fund, obligate, and disburse funding based on actual PHA use. Administrative fee equity is reported as unrestricted net position (UNP) and housing assistance payment equity is reported as restricted net position (RNP) in the VMS.

Criteria

HUD notice PIH-2015-17, provides that UNP as reported to HUD in the VMS should normally consist of the prior month's ending balance plus adjustments for items such as fraud recoveries, interest, port-in revenues, and port-in housing assistance payments (HAP) less UNP funds used to cover cumulative excess administrative costs exceeding current year administrative funding or other acceptable uses. Although excess (in relation to administrative fees) administrative expenses may decrease the UNP from month to month during the fiscal year, excess (over current administrative costs) administrative fee disbursements from HUD are not to be used to replenish the UNP from month to month during the fiscal year.

If cumulative excess administrative fee funds remain at the end of the fiscal year, the PHA should add them into the UNP balance at the end of the last month of the fiscal year for VMS reporting. These amounts are not added in each month because excess

administrative fees do not become unrestricted reserves until the end of the fiscal year.

PIH-2015-17 provides that RNP as reported to HUD in the VMS should normally consist of the prior month's ending balance plus adjustments for HAP revenues and fraud recoveries less HAP expenses excluding port-in HAP expenses.

Condition

DOH rolled forward and reported its restricted and unrestricted net position separately for the Section 8 Housing Choice Vouchers, Mainstream Vouchers, and Emergency Housing Vouchers programs. The June 2023 balances for Mainstream Vouchers UNP, Mainstream Vouchers RNP, Emergency Housing Vouchers UNP, and Emergency Housing Vouchers RNP reported in VMS did not agree to amounts calculated in DOH's supporting documentation.

We were unable to readily trace the amounts reported to supporting detail in the DOH financial records for Section 8 Housing Choice Vouchers UNP, Mainstream Vouchers UNP and RNP, and Emergency Housing Vouchers UNP.

DOH's supporting documentation overstated the Emergency Housing Voucher RNP June 2023 balance by \$431,850.

Context

DOH reported the following balances for June 2023: \$14,738,658 for Section 8 Housing Choice Vouchers UNP; \$1,459,942 for Mainstream Vouchers Program RNP; \$832,149 for Mainstream Vouchers Program UNP; (\$77,210) for Emergency Housing Vouchers RNP; and \$258,791 for Emergency Housing Vouchers UNP.

Questioned Costs

\$0

Effect

HUD uses this information in assessing the use of restricted and unrestricted net position to make funding decisions and ensure that PHAs are complying with the statutory and regulatory requirements concerning the use of these funds. If DOH does not report its RNP and UNP in the manner prescribed, HUD decision makers may take actions based on erroneous information.

Cause

DOH did not have written procedures for the collection and calculation of the required data.

Prior Audit Finding We previously reported this as finding 2022-729 and in four prior audits.

Recommendation The Department of Housing should strengthen internal controls to ensure that it clearly documents how it calculates rolling forward equity balances. The calculation methodology should conform with the guidance provided by PIH-2015-17 and provide for adequate support for the balances reported.

Views of Responsible Officials "DOH agrees with this finding. DOH is in the process of implementing new policies and procedures to ensure avoidance of this in the future."

Finding 2023-729

Reporting – Financial Assessment Subsystem for Public Housing

Program Name: Section 8 Housing Choice Vouchers (Assistance Listing 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Number: ACC CT 901 VO

Program Name: Mainstream Vouchers (Assistance Listing 14.879)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2022 and 2023
Federal Award Number: ACC CT 901 DVO

Background The United States Department of Housing and Urban Development’s (HUD) Section 8 Housing Choice Vouchers Program provides rental assistance to help very low-income families afford decent, safe, and sanitary rental housing. The Mainstream Vouchers Program enables families to lease affordable private housing when the head, spouse, or co-head is a person with disabilities. Public housing agencies (PHA) are authorized to administer the programs locally and make housing assistance payments on behalf of eligible families directly to landlords for the lease of suitable program-eligible rental housing.

In Connecticut, the programs are administered locally by over 40 public housing agencies and statewide by the Department of Housing (DOH) and its contracted vendor. DOH advances program funds to its contractor that disburses the funds to landlords and participants.

Criteria

Title 24 U.S. Code of Federal Regulations Part 5.801 requires PHAs to submit financial information (prepared in accordance with Generally Accepted Accounting Principles) annually. Unaudited financial statements are required 60 days after the PHA's fiscal year end, and audited financial statements are then required no later than nine months after the PHA's fiscal year end. The PHA should submit financial information through the HUD Financial Assessment Subsystem for Public Housing (FASS-PH).

Condition

Our review disclosed that DOH did not submit required financial information for the fiscal years ended June 30, 2018, 2019, 2020, 2021, and 2022.

Context

The department is unable to submit subsequent reports until HUD approves the prior year's submission. In December 2023, DOH submitted the audited 2017 report and is waiting for HUD approval.

Questioned Costs

\$0

Effect

HUD uses financial information submitted through the FASS-PH to monitor and oversee the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs. Without the timely submission of information, HUD may not have the data necessary to make informed decisions about the programs.

Cause

The department has not devoted the resources necessary to complete the federal financial reports.

Prior Audit Finding

We previously reported this as finding 2022-730 and in six prior audits.

Recommendation

The Department of Housing should promptly submit required financial information to the Department of Housing and Urban Development in accordance with Title 24 U.S. Code of Federal Regulations Part 5.801.

Views of Responsible Officials

“We agree with this finding. Due to minimal fiscal staff and the additional funding provided to the Department from federal pandemic funds, DOH was not able to complete this audit in a timely fashion. DOH has ascertained additional contracted accounting staff to be able to assist the Department in submitting all audits within this upcoming fiscal year. In August 2022, DOH also conducted a thorough evaluation of the Section 8 program with the assistance of a certified public accounting firm. DOH has posted the first position to monitor and review DOH’s Section 8 program including submitting the audits and will hire that staff member in the next few months.”

Finding 2023-730

Reporting

Program Name:	COVID-19 Emergency Rental Assistance (Assistance Listing 21.023)
Federal Award Agency:	United States Department of the Treasury
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Number:	N/A

Background

The Emergency Rental Assistance (ERA) Program was established to provide financial assistance including payment of rent, rental arrears, utilities, home energy costs, utilities and home energy costs arrears, other costs related to housing, and housing stability services to eligible households. The program provides for the United States Department of the Treasury to make payments to grantees. The program consists of two rounds of funding, ERA1 and ERA2.

In Connecticut, the Department of Housing (DOH) administers the ERA program. The DOH ERA program is known publicly as UniteCT.

DOH submits reports for the ERA1 program to the Office of Policy and Management, which uploads the data to the Treasury website. DOH submits reports for the ERA2 program directly to the Treasury website.

Criteria

ERA program reporting requirements are set forth in guidance promulgated by the United States Department of the Treasury. Treasury guidelines required two quarterly reports for ERA1 and

four quarterly reports for ERA2 for the fiscal year ended June 30, 2023.

Condition

We reviewed the quarterly reports for the quarters ended December and June for the fiscal year ended June 30, 2023. Our review disclosed the following:

- On the reports for the quarter ended December 31, 2022, DOH:
 - Overstated administrative expense obligations by \$3,442,167.
 - Failed to report the amount of current and cumulative obligations.

- On the reports for the quarter ended June 30, 2023, DOH:
 - Failed to report the number of unique households that received assistance and the number of unique households at certain income levels.
 - Failed to report the amount of administrative expenses and housing stability services expended or obligated.

Context

During the quarter ended December 31, 2022, DOH reported \$9,372,765 of administrative expense obligations on the ERA2 report.

Questioned Costs

\$0

Effect

The data available to decision makers was incomplete and contained inaccuracies.

Cause

DOH did not adequately review the reports before submitting them. In addition, there appears to be an issue with the Treasury portal where downloads of the submitted reports show blank fields instead of the reported line items.

Prior Audit Finding

We previously reported this as finding 2022-737 and in one prior audit.

Recommendation

The Department of Housing should strengthen internal controls to ensure that it properly reviews Emergency Rental Assistance Program reports for completeness and accuracy before submitting

them to the Office of Policy and Management or the United States Department of the Treasury.

Views of Responsible Officials

“DOH partially agrees with this finding.

- We agree that the amount of \$3,442,167 should have been deducted from the total administrative obligation of \$9,372,765, as this was due to an Excel formula error. This discrepancy had no effect on the total amount of obligations for the report that replaced SF425, since that part is not broken down by regular administrative obligation and Housing Stability obligation. Furthermore, it did not impact the cumulative expenditure or the cumulative obligations, nor did it affect the current quarter’s expenditures and obligations. These figures are not differentiated by regular administration and Housing Stability. Additionally, this quarterly report was superseded by cumulative reporting by the Treasury and the closing report of the grant.
- We do not agree with this finding. The current and cumulative obligations are required fields in the ERA1 quarterly report, and the completed report was accepted by the Treasury.
- We do not agree with this finding. The number of unique households that received assistance and the numbers of unique households at certain income levels are required fields in the ERA2 quarterly report, and the completed report was accepted by the Treasury.
- We do not agree with this finding. The amount of administrative expenses and housing stability services are required fields in the ERA2 Quarterly report, and the completed report was accepted by the Treasury.”

Auditors’ Concluding Comments

Treasury guidance indicates that the amount of administrative expenses obligated does not include amounts obligated for housing stability services. In addition, the quarterly reports we obtained from the Treasury portal did not include all required amounts.

Office of Early Childhood

Finding 2023-775

Allowable Costs/Cost Principles – Administrative Expenditures

Program Name:	Child Care and Development Block Grant (Assistance Listing 93.575) COVID-19 Child Care and Development Block Grant (Assistance Listing 93.575)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Year 2021 and 2023
Federal Award Numbers:	2101CTCSC6, 2101CTCCDD, 2101CTCCC5, 2101CTCDC6, and 2301CTCCDD

Criteria

Title 2 U.S. Code of Federal Regulations (CFR) Part 200.303 requires the non-federal entity to establish and maintain effective internal control over federal awards that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Title 2 CFR Part 200.403 provides that to be allowable under federal awards, costs must be necessary and reasonable for the performance of the federal award, adequately documented, and incurred during the approved budget period.

The Office of Early Childhood's (OEC) contracts require contractors and subcontractors to submit programmatic and fiscal reports and accurate and itemized invoices. Prior to processing payments, OEC should promptly review programmatic and fiscal reports that support expenditure activity.

The Child Care and Development Fund (CCDF) state plan, section 8.1.1 indicates that lead agencies must ensure the integrity of the use of funds through sound fiscal management and must ensure that financial practices are in place.

Condition

Our review of 25 transactions totaling \$10,932,587 disclosed the following:

1. OEC did not obtain financial reports to support one \$251,531 invoice. In addition, the invoice did not indicate the period in which the contractor performed the activities.
2. We could not trace the activities on one \$58,243 invoice to supporting documentation. The contractor did not itemize the invoice by funding source.
3. OEC paid a contractor \$4.5 million that may have been unnecessary for the administration of the program. OEC made the payment in June 2023 based on budgeted amounts rather than actual costs. As of September 2023, OEC provided the contractor \$11 million of grant funds while the contractor reported spending \$1.4 million.

Context

During the fiscal year ended June 30, 2023, OEC expended \$33,036,579 in administrative expenditures. Our review included 16 contracts between OEC and various contractors.

The sample was not statistically valid.

Questioned Costs

\$309,774

Effect

OEC has decreased assurance that it adequately safeguarded federal funds.

Cause

OEC management did not ensure proper oversight of its contracts and the invoice review process.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Office of Early Childhood should strengthen internal controls to ensure that it avoids providing contractors with excess funding and obtains adequate supporting documentation, including required financial reports, before making payments.

Views of Responsible Officials

"1a.) We disagree with the finding. With respect to both invoices, the contractor did submit the required financial report, to support the invoice paid.

1b.) We agree with this finding in part. The invoices identified the contract quarter submitted but did not explicitly identify the date range.

2.) We agree with this finding.

3a.) Qualified Workforce Incentives: We disagree with this finding. OEC worked closely with our federal team to review the Qualified Workforce Incentives plan including distribution of funds. The email from the Administration for Children and Families (ACF) providing approval of funding use was submitted to auditors.

3b.) Connecticut Association for the Education of Young Children: We disagree with this finding. These funds were designated from the administrative set aside portion of the ARPA Discretionary funding. Therefore, they are not considered stabilization bonuses and were not subject to the rules for intermediaries used to distribute stabilization bonuses. To increase Program Manager's understanding of OEC's processes for reporting and invoice approvals, the Grants and Contracts unit will implement a contract implementation process for all newly executed contracts after January 1, 2024. This process will include a meeting within 45 days of contract execution with the OEC Grants and Contract Specialist (GCS) and the OEC Program Staff assigned to the contract. During the meeting, the GCS will review the key components of the contract using the Implementation Checklist with a focus on reporting and invoicing requirements.

The OEC uses a quarterly payment process. Per OEC contract language, when OEC's review of any financial report or on-site examination of the Contractor's financial records indicate that under expenditure or underutilization of contract funds is likely to occur by the end of the contract period, the OEC may, with advance notice to the Contractor, alter the payment schedule and amount of payment for the balance of the contract period."

**Auditors'
Concluding
Comments**

- 1) OEC did not provide financial reports to support the paid invoice. OEC provided us with programmatic reports, budgets, and contract information. However, the invoice did not indicate when the contractor performed the work.
- 3) While the Administration for Children and Families guidance approved the use of the funds, it did not permit OEC to provide excess funds to its contractor.

Finding 2023-776

Eligibility - Verification Process - Care 4 Kids Program

Program Name:	Child Care and Development Block Grant (Assistance Listing 93.575)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2201CTCCDD and 2301CTCCDD

Program Name:	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF) (Assistance Listing 93.596)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2201CTCCDF, 2201CTCCDM, 2301CTCCDF, and 2301CTCCDM

Criteria

The Office of Early Childhood (OEC) administers the Care 4 Kids Child Care Assistance Program (CCAP) in accordance with Title 45 *U.S. Code of Federal Regulations* Part 98. This program provides financial assistance for childcare to low-income families. OEC contracted with a third party for eligibility processing. Sections 17b-749a through 17a-749l of the General Statutes and corresponding Regulations of Connecticut State Agencies (RCSA) govern CCAP.

RCSA 17b-749-02(b)(1) requires parents and providers to supply all requested forms, information, and verification needed to determine eligibility and calculate the amount of benefits within fifteen days of the initial request or the date specified by the department.

RCSA 17b-749-05(d) requires gross income calculations to be based on the best estimate of the income the family is expected to receive. Income is annualized based on the amount received in the four-week period immediately prior to the date of the income calculation. If income is received regularly according to a schedule, the income is annualized based on such schedule. OEC has a policy which requires eligibility caseworkers to verify pay stubs for the most recent month.

RCSA 17b-749-13(f)(1) states, in part, that the parent shall be responsible for all costs not reimbursed by the CCAP on behalf of the parent. In addition, families with employment earnings shall be responsible for paying a portion of the authorized cost of care based on a monthly sliding fee scale.

OEC utilizes the state's Integrated Management of Public Assistance for Connecticut (ImpaCT) system for processing eligibility determinations and maintaining client case files.

Condition

We reviewed 40 cases with expenditures of \$32,345 and identified the following errors.

Income Verification/Calculation

In two cases, we could not verify the gross income calculations, or the calculations did not agree with supporting paystubs.

Family Fee

In two cases, we could not verify the family cost share (family fee) due to lack of supporting documentation, or the fee did not agree with existing supporting documentation.

Context

The audit universe consisted of \$186,569,903 in subsidy payments. The sample was not statistically valid.

Questioned Costs

Errors resulted in \$103 of questioned costs for the tested benefit months. Further review noted an additional \$3,431 in questioned costs during the audited period. We could not determine the amount of the questioned costs associated with each grant award.

Effect

There is reduced assurance that caseworkers determining client eligibility properly obtained and verified applications, parent provider agreements, and supporting documentation and that OEC charged clients correct family fees.

Cause

OEC did not adequately ensure that caseworkers followed proper eligibility determination procedures due to a lack of management oversight.

Prior Audit Finding

We previously reported this as finding 2022-775 and in three prior audits.

Recommendation

The Office of Early Childhood should strengthen internal controls over its program eligibility verification process to ensure compliance with all federal and state regulations.

Views of Responsible Officials

“We agree with the finding in part.

The OEC acknowledges the two payment errors that subsequently resulted in the family fee errors and identified that these were manual entry errors. The OEC has strengthened internal controls and implemented an ongoing case review process that mirrors the Federal Improper Payments Review. In the small sample size used for this audit, the calculated error rate would be (\$802/ \$32,345) 2.48% error rate which is below the Federal requirement of 10%. The OEC will hold monthly Improper Payment meetings with its vendor’s quality assurance staff to discuss error trends, develop strategies to reduce the error rate, and provide additional training to minimize errors. The OEC will promptly implement further changes to the ImpaCT system as needed.”

Finding 2023-777

Reporting - ACF-696

Program Name:	Child Care and Development Block Grant (Assistance Listing 93.575)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2201CTCCDD and 2301CTCCDD

Program Name:	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Assistance Listing 93.596)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	2201CTCCDF, 2201CTCCDM, 2301CTCCDF, and 2301CTCCDM

Criteria

Title 45 *U.S. Code of Federal Regulations* (CFR) Part 98.65(g) requires lead agencies to file a quarterly ACF-696, Child Care and Development Fund Financial Report. The instructions for the ACF-696 require the agency to electronically sign the report. The signature certifies that the information provided on the form and all accompanying documents is accurate and correct. This

requirement would necessitate a formal review process of agency supporting documentation.

Title 2 CFR Part 200.303 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition

The Office of Early Childhood (OEC) did not perform a supervisory review of its quarterly ACF-696 reports prior to submission. The OEC created a review checklist, but never implemented the checklist as part of its review process.

OEC has not updated its written procedures for preparing the ACF-696 since 2018.

Context

We reviewed two ACF-696 reports that OEC submitted for the quarter ended June 30, 2023. The sample was not statistically valid.

Questioned Costs

\$0.

Effect

The lack of a proper supervisory review and updated procedures increases the risk that OEC may not identify reporting errors.

Cause

OEC did not perform its supervisory review and failed to update its reporting procedures due to a lack of managerial oversight.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Office of Early Childhood should strengthen internal controls to ensure that it documents supervisory review of the quarterly ACF-696 report for the Child Care and Development Fund prior to submission and accurately documents its reporting process.

Views of Responsible Officials

"We agree in part.

The supervisory review did occur. In November 2021, the OEC hired an Associate Accountant dedicated to tracking, analyzing, and reporting on the Child Care and Development Fund (CCDF) activities. The Associate Accountant has maintained monthly expenditure tracking in our Spend Plan and reconciles our quarterly ACF-696 Crosswalk with said Spend Plan based on Core-

CT reports. After the Associate Accountant prepares the quarterly ACF-696 Crosswalk, the Fiscal Administrative Manager 2 (FAM2) reviews the Core-CT reports, Spend Plan, Cashbook, and ACF-696 Crosswalk for accuracy. Once reviewed and approved, the FAM2 enters the information into the ACF On-Line Data Collection (OLDC) System and submits the report to ACF for review and acceptance. This updated process has replaced and obviated the need for the 2018 checklist.”

**Auditors’
Concluding
Comments**

OEC did not provide evidence of a supervisory review. In addition, OEC had not documented the process outlined in its response at the time of our review.

Finding 2023-778
Subrecipient Monitoring

Program Name:	Child Care and Development Block Grant (Assistance Listing 93.575) COVID-19 Child Care and Development Block Grant (Assistance Listing 93.575)
Federal Award Agency:	United States Department of Health and Human Services
Award Year:	Federal Fiscal Year 2021
Federal Award Numbers:	2101CTCSC6 and 2101CTCCC5

Criteria

Title 45 *U.S. Code of Federal Regulations* (CFR) Part 98.11 requires lead agencies that use other governmental or non-governmental subrecipients to administer the program, to have written agreements in place outlining roles and responsibilities for meeting Child Care and Development Fund (CCDF) requirements. Lead agencies shall oversee the expenditure of funds by subgrantees, monitor programs and services, and ensure that subgrantees responsible for determining individual eligibility operate according to rules established by the program.

Title 2 CFR Part 200.332(d) requires the pass-through entity to monitor subrecipient activities as necessary to ensure that they use the subaward for authorized purposes in compliance with federal statutes, regulations, and the subaward’s terms and conditions and ensure that they achieve performance goals. This includes a review of financial and performance reports required by the pass-through entity.

The Office of Early Childhood (OEC) has a contract with a subrecipient to manage and administer the Care 4 Kids Program. This contract requires the following:

- Part 1, Section G (2) provides that the contractor and OEC shall conduct monthly meetings to discuss contractual, programmatic, and financial activities and issues related to the prior month. Such meetings shall be in person or via teleconference at the OEC's discretion.
- Part 1, Section G (5) (a) provides that the contractor shall submit all required financial reports, written or electronically, as directed and in a format approved by the OEC.
- Part 1, Section G (5) (b) provides that on or before the 30th calendar day of each month during the contract period, the contractor shall submit expenditure reports, in a format approved by the OEC, for the previous month's expenditures. The contractor shall report each month's expenditures separately, according to the approved Uniform Chart of Accounts (UCOA) reporting tool. Such reports shall detail funds expended in accordance with the categories and line items listing on the approved contract budget.
- Part 2, section C (17) provides that the contractor shall provide the department with such statistical, financial, and programmatic information necessary to monitor and evaluate compliance with the contract. The contractor shall provide the agency with such reports per the agency's requests in accordance with the contract.

Condition

OEC did not adequately review the subrecipient's monthly financial reports. Our review disclosed that OEC's subrecipient had excess funds on hand. The OEC June 2023 monthly financial review process disclosed that the subrecipient had an \$822,218 unexpended balance, including \$750,000 in CCDF American Rescue Plan Act (ARPA) Stabilization funds. OEC informed us that there were enough stabilization related activities to consume the \$750,000 budget. However, the documentation OEC provided only included \$50,000 of stabilization expenditures.

Context

During the fiscal year ended June 30, 2023, OEC made \$14,354,321 in subrecipient payments. We reviewed OEC's

financial review process for two of 12 months. The sample was not statistically valid.

Questioned Costs \$0

Effect OEC had reduced assurance that its subrecipient used federal funds for allowable activities. The subrecipient received more funding than it needed for its actual costs.

Cause OEC management does not have adequate procedures to effectively monitor financial reports and ensure that the subrecipient accurately reported its costs.

Prior Audit Finding We have not previously reported this finding.

Recommendation The Office of Early Childhood should strengthen internal controls to ensure compliance with federal requirements for monitoring subrecipients of the Child Care and Development Fund.

Views of Responsible Officials

"We agree with this finding in part.

\$750,000.00 in CCDF ARPA Stabilization Set Aside funds were included in the budget for contract 22OECCDF01UWC for state fiscal year (SFY) 2023. The subrecipient was instructed to use these funds to pay for all activities associated with ARPA stabilization activities and for the salaries of those staff involved, per their time on stabilization activities as indicated in the federal CCDF ARPA Stabilization Informational Memo guidelines. OEC held monthly budget meetings with the subrecipient to monitor programmatic activities and spending. The subrecipient hired a new fiscal director who was onboarded during the SFY23 year. As a result of OEC's monitoring of the UCOA expenditures, and receipt of multiple clarifications on proper use of stabilization funding, several UCOA revisions were made throughout the SFY23 year. In the last quarter of SFY23, the subrecipient reported they did not have enough staff to complete certain ARPA stabilization activities, (e.g., building application platform for Stabilization ROUND 3). As a result, OEC absorbed that work and the subrecipient did not spend the remaining ARPA Stabilization set aside funding. Per Administration for Children and Families (ACF) guidance, all ARPA stabilization funds (including the set aside portion of these funds) needed to be liquidated by 9.30.23. As these were set aside funds, ACF allowed lead agencies to pay these funds to contractors by 9.30.23, but contractors were not required to spend down those

funds by that same date. Through the budget review processes, the subrecipient was instructed to continue to use the CCDF ARPA Stabilization Set Aside funds in SFY 24 on previously agreed upon activities and salaries of staff involved in those activities.

OEC is continuing to work with the subrecipient to monitor the spend down of these activities during this state fiscal year. This monitoring includes monthly review and approval of expenditure reports, which include greater detailed budget justifications for expenditures and underutilization of funds.”

**Auditors’
Concluding
Comments**

The Administration for Children and Families guidance did not indicate that OEC could provide excessive advance funding to its subrecipient.

Finding 2023-779

Special Test: Health & Safety Requirements –
Care4Kids Unlicensed Relative Providers
Background Check

Program Name:	Child Care and Development Block Grant (Assistance Listing 93.575) COVID-19 Child Care and Development Block Grant (Assistance Listing 93.575)
Federal Award Agency:	United States Department of Health and Human Services
Award Year:	Federal Fiscal Year 2021
Federal Award Number:	2101CTCCC5

Background

The Office of Early Childhood (OEC) administers the Care 4 Kids Child Care Assistance Program in accordance with Title 45 *U.S. Code of Federal Regulations* (CFR) Part 98. This program provides financial assistance for childcare to low-income families. OEC has implemented an integrated process that requires background checks for all providers receiving Care 4 Kids subsidies.

Criteria

Title 45 CFR Part 98.40 requires the lead agency to certify that monitoring and enforcement procedures are in effect to ensure that providers serving children who receive subsidies comply with all applicable health and safety requirements. This includes verifying and documenting that these providers meet the Title 45

CFR Part 98.41 requirements pertaining to prevention and control of infectious diseases, building and physical premises safety, and basic health and safety training for providers (unless the providers meet certain exceptions e.g., family members who are caregivers or individuals who object to immunization on certain grounds).

Section 19a-80(c) of the Connecticut General Statutes provides that the commissioner of Early Childhood shall require each prospective employee of a child day care center or group childcare home in a position requiring the provisions of care to a child or involves unsupervised access to a child, to submit to state and national criminal history record checks. The commissioner shall also request a check of the state child abuse registry established pursuant to Section 17a-101k. No prospective employee shall begin working until the completion of a comprehensive background check.

Regulations of Connecticut State Agencies Section 19a-87b-8a(f) provides that a comprehensive background check shall be conducted in accordance with the provisions of Title 45 CFR Part 98.43, as amended from time to time, and shall include a:

- Search of state criminal records in any state of residency for the past five years;
- Search of abuse and neglect registry or database in any state of residency for the past five years;
- Search of the sex offender registry or repository in any state of residency for the past five years;
- Federal Bureau of Investigation fingerprint check using Next Generation Identification; and
- Search of the National Crime Information Center National Sex Offender Registry.

Condition

We reviewed seven Care 4 Kids unlicensed relative providers for required background checks. Our review disclosed that OEC had an expired background check on file for one provider and could not provide evidence of a background check for five providers.

Context

During the fiscal year ended June 30, 2023, 5,713 providers received Care 4 Kids payments, of which approximately 1,400 were unlicensed relative providers. The condition represents a systemic problem.

The sample is not statistically valid.

Questioned Costs

\$0.

Effect

OEC has reduced assurance that it promptly detected providers with criminal backgrounds that may be working in childcare settings.

Cause

A lack of management oversight and staff turnover appear to have contributed to this condition. In January 2022, OEC hired a new legal director charged with oversight of the background check unit.

Prior Audit Finding

We have not previously reported this finding.

Recommendation

The Office of Early Childhood should strengthen internal controls to ensure it completes background checks for Care 4 Kids unlicensed relative providers at the provider's initial eligibility determination and every five years thereafter.

Views of Responsible Officials

"We agree with this finding.

After the auditor's initial sampling of seven Care 4 Kids unlicensed relative providers (some of which pre-dated the existence of the agency's Background Check Information System (BCIS), the legal division, pursuant to the agency's obligation under Connecticut General Statutes section 17b-749k, conducted a comprehensive internal audit of all Care 4 Kids unlicensed relative providers by comparing the BCIS reports with the United Way's Care 4 Kids unlicensed relative providers' reports. As a result of that comprehensive internal audit, when a gap was identified within BCIS (for a current Care 4 Kids provider), the name and date of birth background check process commenced post haste. Pursuant to 17b-749k, if an unlicensed Care 4 Kids relative provider's criminal record contains a disqualifying offense, the OEC Commissioner exercises her discretion to refuse payments for child care under the Care 4 Kids child care subsidy."

Department of Mental Health and Addiction Services

Finding 2023-800

Eligibility

Program Name:	Continuum of Care Program (Assistance Listing 14.267)
Federal Award Agency:	United States Department of Housing and Urban Development
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	Various

Background

The Department of Mental Health and Addiction Services (DMHAS) utilizes private nonprofit providers and state operated local mental health authorities to provide its Continuum of Care (CoC) program services. Title 24 *U.S. Code of Federal Regulations* (CFR) Part 578.3 defines these CoC entities as the group organized to carry out the program's responsibilities. It is composed of representatives of organizations, including nonprofit providers and mental health agencies, that serve homeless and formerly homeless persons and veterans to the extent these groups are represented within the geographic area and are available to participate. The program typically serves the disabled and chronically homeless. However, in certain instances, disabled clients who are homeless, but not chronically homeless as defined in federal regulations, may enter the program if there are no other interested individuals who meet the eligibility criteria. In these cases, DMHAS requires the entities to submit a Coordinated Access Network (CAN) Referral Form, which provides attestation that the client entering the program was appropriate and there were no other interested clients higher on the priority list.

Criteria

Title 24 CFR Part 578.7(a)(9) requires each recipient to establish and consistently follow written standards, including determining and prioritizing which individuals and families will receive CoC housing assistance. The U.S. Department of Housing and Urban Development Office of Community Planning and Development (CPD) Notice CPD-16-11 Section III. B. requires an order of priority when selecting participants for permanent supportive housing

when funds are not dedicated or prioritized for the chronically homeless. Section V. C. indicates that when the CoC uses dedicated and prioritized permanent supportive housing to serve non-chronically homeless households, it should document how it was determined there were no chronically homeless households identified for assistance within its geographic area.

Title 24 CFR Part 578.77(c) provides that each program participant on whose behalf rental assistance payments are made must pay a contribution toward rent in accordance with Section 3(a)(1) of the U.S. Housing Act of 1937. The program participant's income must be calculated in accordance with 24 CFR Parts 5.609 and 5.611(a). Recipients must initially examine a program participant's income to determine their contribution toward the rental payment. They must annually reexamine the participant's income in subsequent years.

Title 24 CFR Part 578.103(a) provides that the recipient must establish and maintain sufficient records to enable the United States Department of Housing and Urban Development to determine whether the recipient is meeting recordkeeping requirements.

Condition

Our review of eligibility for 40 clients receiving CoC rental assistance disclosed the following:

- DMHAS did not properly and adequately document eligibility for 14 clients. Some cases had multiple errors.
 - In six cases, DMHAS completed the Homeless Verification Forms between five to 15 months after the client enrolled in the program.
 - In three cases, the Homeless Verification Form included incorrect information.
 - In five cases, DMHAS completed the CAN Referral Forms, which support that it enrolled these clients into the program based on priority within their geographic area, between two to 24 months after the client enrolled in the program.
 - In three cases, the CAN Referral Form included incorrect information.

- DMHAS overstated the prorated first month rent payment for three clients, resulting in \$457 in overpayments. In addition, the department overstated the housing assistance payment for one client for 12 months, resulting in \$555 in overpayments.

Context

During the fiscal year ended June 30, 2023, DMHAS processed 18,776 rental payments totaling \$21,877,664. Of these payments, the department made 836 rental payments totaling \$1,079,078 on behalf of 107 clients that enrolled in the program during the fiscal year ended June 30, 2023. We reviewed 40 rental assistance payments, totaling \$130,339. We selected 35 payments for clients that enrolled in the program during the fiscal year ended June 30, 2023, and four payments for clients that enrolled in the fiscal year ended June 30, 2022, but were excluded from testing in the prior audit since the payments started in the 2023 fiscal year. We also selected one client from a prior period to determine if the department appropriately verified the client’s income.

The sample was not statistically valid.

Questioned Costs

\$1,012

Effect

The department may be providing housing assistance to ineligible clients or homeless individuals who are not the highest priority.

Program participants may not be contributing the required amounts toward their rental assistance payments.

Cause

DMHAS did not ensure that its providers adequately documented client eligibility or retained support regarding the priority of clients on the CAN Referral Forms.

Rental payments were inaccurate due to clerical and preparer errors and a lack of supervisory oversight.

Prior Audit Finding

We previously reported this as finding 2022-800 and in five prior audits.

Recommendation

The Department of Mental Health and Addiction Services should strengthen internal controls to ensure providers maintain sufficient documentation to support participant eligibility and accurately calculate rental assistance payments in the Continuum of Care Program.

Views of Responsible Officials

“The Department agrees with this finding. Beginning with the 2018 U.S. Department of Housing and Urban Development (HUD) Notice of Funding Opportunity renewal application, the CT Balance of State Continuum of Care (COC) Steering Committee voted to begin serving DedicatedPlus applicants rather than the Chronically Homeless population. This transition began in 2019. DMHAS randomly monitors all new participants’ eligibility documentation for accuracy. Private non-profit and state operated facilities staff delivering services for the COC program have an on-site supervisory structure in place regarding adherence to program operations.

The Department developed a COC Operations Guide which was sent to all COC agencies on November 5, 2019. A mandatory webinar was held on February 7, 2020, which included a review of all HUD guidelines related to administration of the Rental Assistance program, including Rent Reasonableness, Income Calculation and Documentation, and Homelessness and Disabling Condition Documentation. An additional *Operations Guide* webinar was held on June 21, 2023, during which time the HUD guidelines were again reviewed in detail. On June 6, 2023, and June 13, 2023, webinars specifically related to HUD Fiscal Issues were conducted, and included an in-depth review of Income Calculation and Documentation. All agencies had attendees at each webinar or have subsequently watched the recorded videos which are located on the CT Balance of State Continuum of Care (CTBOS) website. All webinars were recorded and are available at <https://www.ctbos.org/trainings/>.

A Calculation Worksheet was developed as a mechanism to reduce human error and a member of the Housing and Homeless (H&H) Services Unit reviews a random sampling of documents on an, at least, monthly basis to ensure accuracy. H&H staff reviews COC form completion requirements during the Rental Assistance Coordinators’ quarterly meeting or more frequently, as needed.

H&H staff have initiated mandatory in-person and virtual Technical Assistance (TA) and follow-up visits to provide guidance and training on eligibility regulations, including completion of Verification of Homelessness, Verification of Disabling Conditions and Income Calculation and Documentation.

DMHAS is contracting with Nutmeg Consulting, the Homeless Management Information System (HMIS) administrator to develop an automated calculation of the length of time a person experiences homelessness. This will assist in accurate completion

of the Homeless Verification forms and will decrease the probability of human error.

Beginning on November 1, 2023, DMHAS implemented a Microsoft Excel Workbook that includes DMHAS required paperwork that will automatically populate documents based on the worksheet formula for each participant. This process will further assist in the accurate completion of initial and annual recertification documents.”

Finding 2023-801

Maintenance of Effort

Program Name:	Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing 93.959)
Federal Award Agency:	United States Department of Health and Human Services
Award Years:	Federal Fiscal Years 2022 and 2023
Federal Award Numbers:	1B08TI084635-01 and 1B08TI085797-01

Criteria

Title 45 *U.S. Code of Federal Regulations* (CFR) Part 96.134(a) provides that the agency shall for each fiscal year maintain aggregate state expenditures by the principal agency for authorized activities at a level that is not less than the average level of such expenditures maintained by the state for the two-year period preceding the fiscal year for which the state is applying for the grant. The agency shall not use the block grant to supplant state funding of alcohol and other drug prevention and treatment programs.

The state reports its maintenance of effort amount in the Substance Abuse Block Grant annual report, which is due by December 1st per the Federal Notice of Award standard terms and conditions. Grant awards will not be made without the report required under 45 CFR Part 96.130(e).

Condition

The Department of Mental Health and Addiction Services (DMHAS) did not meet the maintenance of effort requirement for the state fiscal year ended June 30, 2023. The department revised and resubmitted the initial maintenance of effort amount reported in the state’s annual report on December 20th, which was 19 days

late. We found an additional calculation error after the state resubmitted the annual report.

Context

During the fiscal year ended June 30, 2023, DMHAS expended \$92,807,873 for the Block Grants for Prevention and Treatment of Substance Abuse. The average level of expenditures for the two previous years was \$97,049,413. DMHAS did not meet the maintenance of effort requirement by \$4,241,540 as shown in the annual report. We further identified an additional calculation error which reduced this amount to \$4,209,425, a difference of \$32,115.

Questioned Costs

\$0

Effect

The department may risk losing federal funding for future grants if it does not meet its maintenance of effort requirement.

Cause

DMHAS did not meet the maintenance of effort requirement due to a recently enacted Medicaid 1115 waiver that allowed certain residential substance use disorder treatment services to receive Medicaid reimbursement. As a result, the funding shifted from DMHAS to the Department of Social Services, the state's Medicaid agency.

Errors in the reported amount were due to changes in personnel and a lack of management oversight.

Prior Audit Finding

We previously reported this as finding 2022-801.

Recommendation

The Department of Mental Health and Addiction Services should strengthen internal controls to ensure it accurately reports maintenance of effort expenditures and complies with the maintenance of effort requirement.

Views of Responsible Officials

"We agree with this finding and have existing plans in place that align with the identified recommendations. DMHAS was unable to meet the maintenance of effort (MOE) requirement for state fiscal year 2023 due to a recently enacted Medicaid 1115 Waiver that allowed certain Residential Substance Use Disorder (SUD) Treatment services to receive reimbursement under Medicaid in Connecticut. This resulted in an overall increase in funding levels and expenditures on SUD treatment services by our state but shifted the administration and funding for SUD residential services from DMHAS to our state Medicaid agency (DSS). This resulted in an overall decrease in DMHAS expenditures on SUD treatment

services in SFY23 sufficient to preclude our department from expending the required amount on SUD Prevention and Treatment under the MOE regulation. As such, the reduction in department expenditures during fiscal year 2023 was attributable to circumstances outside of the departments' control and was not the result of the department using the block grant to supplant state funding for substance use prevention and treatment. Federal regulations recognize that such circumstances may arise and provide states with the ability to request a waiver to the MOE requirement in instances of extraordinary economic situations [Title 45 CFR Part 96.134(b)], or to establish that the state has materially complied with the MOE requirement [Title 45 CFR Part 96.134(c)] by requesting a finding of material compliance from the Assistant Secretary of the Substance Abuse Mental Health Services Administration (SAMHSA). Because the state has continued to maintain overall funding levels for substance use prevention and treatment services, and because the department did not use the block grant to supplant state funding of these services, the department is seeking a finding of material compliance from SAMHSA and will submit the required request to the Assistant Secretary by January 31st, 2024.

We recognize the importance of implementing robust internal controls to safeguard the accuracy and reliability of our maintenance of effort expenditure (MOE) reporting. To address the concern raised within this finding, we will complete a comprehensive review of our current internal controls related to maintenance of effort expenditures. This assessment will help us identify areas for improvement and ensure that our controls align with best practices and regulatory requirements. We are also proactively implementing measures to strengthen our overall internal control framework. This includes ongoing training for our staff and additional checkpoints for review throughout the final reporting process."