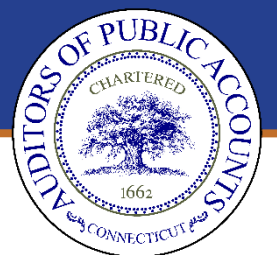




STATE OF CONNECTICUT SINGLE AUDIT REPORT



FOR THE FISCAL YEAR
ENDED JUNE 30, 2022

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

CLARK J. CHAPIN

March 29, 2023

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, 2022.

This report on that audit complies with state audit requirements and federal audit requirements placed upon the state as a condition of expending \$15,571,607,817 in federal financial assistance during the fiscal year ended June 30, 2022. 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, 2022. 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 many recommendations, all of which need to be addressed to ensure the proper administration of federal funds and their continued receipt at current or increased levels.

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

Finally, we wish to acknowledge the work done by our staff in planning and producing this Statewide Single Audit report. This audit work has been performed with dedication, creativity, and professionalism. We are pleased to deliver this report for the fiscal year ended June 30, 2022.

Respectfully submitted,

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

John C. Geragosian
State Auditor

A handwritten signature in blue ink, appearing to read "Clark J. Chapin". The signature is written in a cursive style.

Clark J. Chapin
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

CLARK J. CHAPIN

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, 2022, 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, 2022, 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, 5%, 7%.

		Percentage of Opinion Unit's Total	
Opinion Unit	Fund/Entity	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	55%	28%
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	5%	8%
Aggregate Remaining Fund Information	Connecticut Paid Family Medical Leave Insurance Authority	1%	5%

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 25 to the financial statements, effective July 1, 2021, the State of Connecticut implemented Governmental Accounting Standards Board (GASB) Statement Number 87, *Leases*, which changed accounting and financial reporting for leases. See Notes 15 and 21 for additional lease disclosures and the related restatements of certain beginning net position amounts. 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 February 24, 2023, 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



Clark J. Chapin
State Auditor

State Capitol
Hartford, Connecticut
February 24, 2023, except as to Note 13, which is as of March 22, 2023.



*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, 2022. 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 \$3.8 billion (or 7.7 percent) as a result of this year's operations. Net position (deficit) of governmental activities decreased by \$3.1 billion (or 5.6 percent) and net position of business-type activities increased by \$709.3 million (or 11.8 percent). At year-end, net position (deficit) of governmental activities and business-type activities totaled a negative \$52.0 billion and \$6.7 billion, respectively.

Component units reported net position of \$3.1 billion, an increase of \$263.6 million or 9.3 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 \$11.9 billion, an increase of \$415.0 million in comparison with the prior year. Of this total fund balance, \$244.0 million represents nonspendable fund balance, \$7.9 billion represents restricted fund balance, \$4.3 billion represents committed fund balance, and \$243.4 million represents assigned fund balance. A negative \$753.0 million unassigned fund balance offsets these amounts. This deficit belongs primarily to the General Fund which increased by \$91.5 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 compared to the prior year's balance of \$3.1 billion. The primary reason for the increase 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 2022, the cap was just over \$3.5 billion for estimated and final income tax payments and revenue from the Pass-through Entity tax. At year-end, a volatility transfer of \$3.05 billion was made to the Budget Reserve Fund.

Prior to the close of fiscal year 2022, the balance in the Budget Reserve Fund was just over \$3.11 billion. Adding the \$3.05 billion volatility transfer brought the Budget Reserve Fund total to \$6.2 billion, or 27.9 percent of net General Fund appropriations for FY 2023. As a result, the Budget Reserve Fund was \$2.85 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 \$903.6 million to TRS to reduce unfunded pension liability, with the remaining balance of \$1.94 billion going to SERF. 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 2022, the General Fund surplus of \$1.26 billion was transferred to SERF to reduce unfunded service liability.

Tax revenues in the governmental funds increased \$3.0 billion or 14.8 percent. General fund tax revenues increased \$2.7 billion or 14.3 percent. Collections in the six largest tax categories all ended the year above their budgeted targets. The Pass-Through Entity Tax was a strong performer, and receipts ended the year \$821.8 million or 55.3 percent above the budget plan. Income tax collections finished well above the budgeted plan, \$1.3 billion or 42.0 percent over target. The sales and use tax came in \$543.5 million or 12.7 percent above the budget plan. This was partly the result of significant Federal relief efforts, including several rounds of direct relief payments to households that helped stimulate the economy after the

State of Connecticut

pandemic induced recession hit. The corporation tax outperformed its target by \$285.6 million or 25.6 percent and the real estate conveyance tax came in ahead of budget by \$117.1 million or 43.8 percent.

The Enterprise funds reported net position of \$6.7 billion at year-end, an increase of \$709.3 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 \$87.2 billion for governmental activities at year-end, of which \$28.2 billion was bonded debt.

Total long-term debt was \$2.4 billion for business-type activities at year-end, of which \$1.5 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 43 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 2022. 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 48 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

State of Connecticut

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 49 and 51 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 postemployment 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.

State of Connecticut

FINANCIAL ANALYSIS OF THE GOVERNMENT AS A WHOLE

Net Position

The combined net position deficit of the State decreased \$3.8 billion or 7.7 percent. In comparison, last year the combined net position deficit increased \$1.6 billion or 3.4 percent. The net position deficit of the State's governmental activities decreased \$3.1 billion (5.6 percent) to \$52.0 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>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
ASSETS						
Current and Other Assets	\$ 18,711	\$ 15,023	\$ 2,294	\$ 2,219	\$ 21,004	\$ 17,242
Noncurrent Assets	19,655	19,227	7,451	7,215	27,105	26,442
Total Assets	<u>38,365</u>	<u>34,250</u>	<u>9,744</u>	<u>9,434</u>	<u>48,109</u>	<u>43,684</u>
Deferred Outflows of Resources	<u>14,443</u>	<u>16,122</u>	<u>9</u>	<u>10</u>	<u>14,451</u>	<u>16,132</u>
LIABILITIES						
Current Liabilities	9,891	7,076	842	712	10,733	7,788
Long-term Liabilities	84,546	96,241	2,192	2,734	86,738	98,975
Total Liabilities	<u>94,437</u>	<u>103,317</u>	<u>3,034</u>	<u>3,446</u>	<u>97,471</u>	<u>106,763</u>
Deferred Inflows of Resources	<u>10,394</u>	<u>2,372</u>	<u>16</u>	<u>4</u>	<u>10,410</u>	<u>2,376</u>
NET POSITION						
Net Investment in Capital Assets	6,506	6,192	3,198	4,193	9,704	10,385
Restricted	7,370	7,385	2,235	1,083	9,606	8,468
Unrestricted	(65,899)	(68,894)	1,269	718	(64,630)	(68,176)
Total Net Position (Deficit)	<u>\$ (52,023)</u>	<u>\$ (55,317)</u>	<u>\$ 6,703</u>	<u>\$ 5,994</u>	<u>\$ (45,320)</u>	<u>\$ (49,323)</u>

Total investment in capital assets net of related debt was \$6.5 billion (buildings, roads, bridges, etc.); and \$7.4 billion was restricted for specific purposes, resulting in an unrestricted net position deficit of \$65.9 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 \$18.4 billion to finance various municipal grant programs (e.g., school construction) and \$2.2 billion issued to finance a contribution to a pension trust fund; and b) other long-term obligations in the amount of \$58.9 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 \$709.3 million (11.8 percent) to \$6.7 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 \$1.3 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, 2022 and 2021 were as follows:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		<u>% change</u>
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>22-21</u>
REVENUES							
Program Revenues							
Charges for Services	\$ 3,993	\$ 3,106	\$ 3,376	\$ 2,929	\$ 7,369	\$ 6,035	22.1%
Operating Grants and Contributions	11,851	12,660	1,380	4,116	13,231	16,776	-21.1%
Capital Grants and Contributions	916	986	2	12	918	998	-8.0%
General Revenues							
Taxes	23,686	20,752	-	-	23,686	20,752	14.1%
Casino Gaming Payments	248	229	-	-	248	229	8.3%
Lottery Tickets	389	407	-	-	389	407	-4.4%
Other	147	168	8	6	155	174	-10.9%
Total Revenues	41,230	38,308	4,766	7,063	45,996	45,371	1.4%
EXPENSES							
Legislative	128	139	-	-	128	139	-7.9%
General Government	5,454	5,654	-	-	5,454	5,654	-3.5%
Regulation and Protection	1,384	1,208	-	-	1,384	1,208	14.6%
Conservation and Development	1,635	1,478	-	-	1,635	1,478	10.6%
Health and Hospital	2,896	3,502	-	-	2,896	3,502	-17.3%
Transportation	2,330	2,531	-	-	2,330	2,531	-7.9%
Human Services	10,827	11,915	-	-	10,827	11,915	-9.1%
Education, Libraries, and Museums	5,668	6,190	-	-	5,668	6,190	-8.4%
Corrections	2,108	2,740	-	-	2,108	2,740	-23.1%
Judicial	1,079	1,208	-	-	1,079	1,208	-10.7%
Interest and Fiscal Charges	1,007	968	-	-	1,007	968	4.0%
University of Connecticut & Health Center	-	-	3,038	2,765	3,038	2,765	9.9%
Board of Regents	-	-	1,597	1,432	1,597	1,432	11.5%
Employment Security	-	-	1,343	5,201	1,343	5,201	-74.2%
Clean Water	-	-	45	42	45	42	7.1%
Other	-	-	39	43	39	43	-9.3%
Total Expenses	34,516	37,533	6,062	9,483	40,578	47,016	-13.7%
Excess (Deficiency) Before Transfers	6,714	775	(1,296)	(2,420)	5,418	(1,645)	
Transfers Out Fiduciary Funds	(1,639)	-	-	-	(1,639)	-	
Transfers-Internal Activities	(2,005)	(1,649)	2,005	1,649	-	-	
Change in Net Position	3,070	(874)	709	(771)	3,779	(1,645)	
<i>Net Position (Deficit) - Beginning (as restated)</i>	<i>(55,093)</i>	<i>(54,443)</i>	<i>5,994</i>	<i>6,767</i>	<i>(49,099)</i>	<i>(47,676)</i>	
Net Position (Deficit) - Ending	(52,023)	(55,317)	6,703	5,996	(45,320)	(49,321)	-8.1%

Note: The beginning Net Position for Governmental and Business-Type Activities was restated due to the implementation of GASB 87. Also, the State restated beginning Net Position for Governmental Activities for the inclusion of Arts and Historical Collections as part of their fixed assets.

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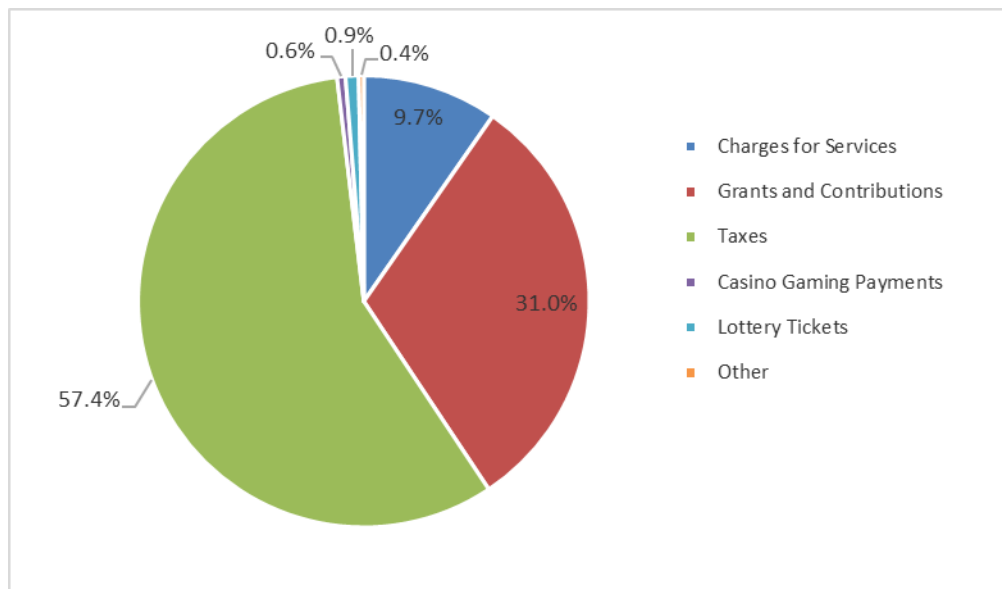
Changes in Net Position

This year the State's governmental activities received 57.4 percent of its revenue from taxes and 31.0 percent of its revenues from grants and contributions. In the prior year, taxes accounted for 54.2 percent and grants and contributions were 35.6 percent of total revenues. Charges for services such as licenses, permits, and fees, rents and fines, and other miscellaneous collections comprised 11.6 percent of total revenue in fiscal year 2022, compared to 10.23 percent in fiscal year 2021.

Governmental Activities

The following graph is a representation of the Statement of Activities revenues for governmental activities. Governmental activities revenues increased by \$2.9 billion, or 7.6 percent. This increase is primarily due to an increase of \$2.9 billion in taxes.

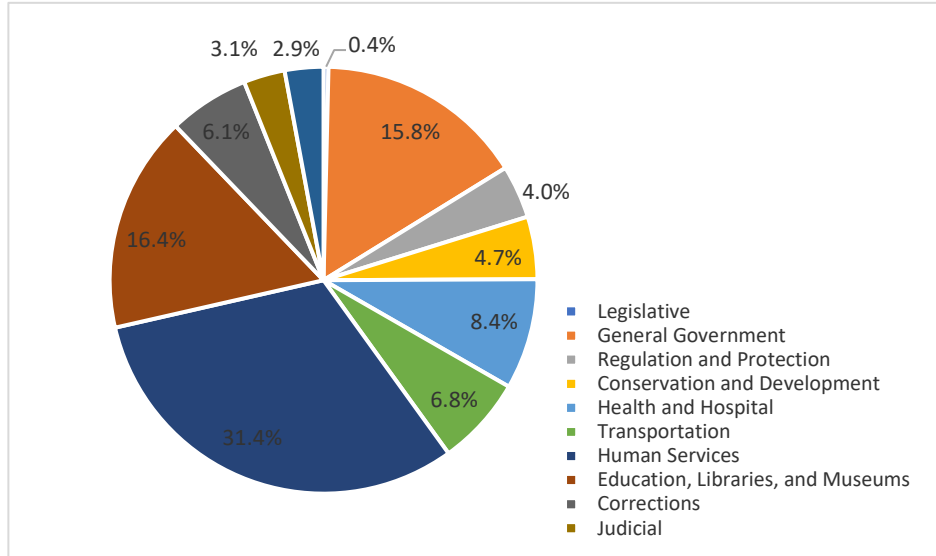
**Revenue by Source – Governmental Funds
Fiscal Year 2022**



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The following graph is a representation of the Statement of Activities expenses for governmental activities. Governmental activities expenses decreased by \$3.0 billion, or 8.0 percent.

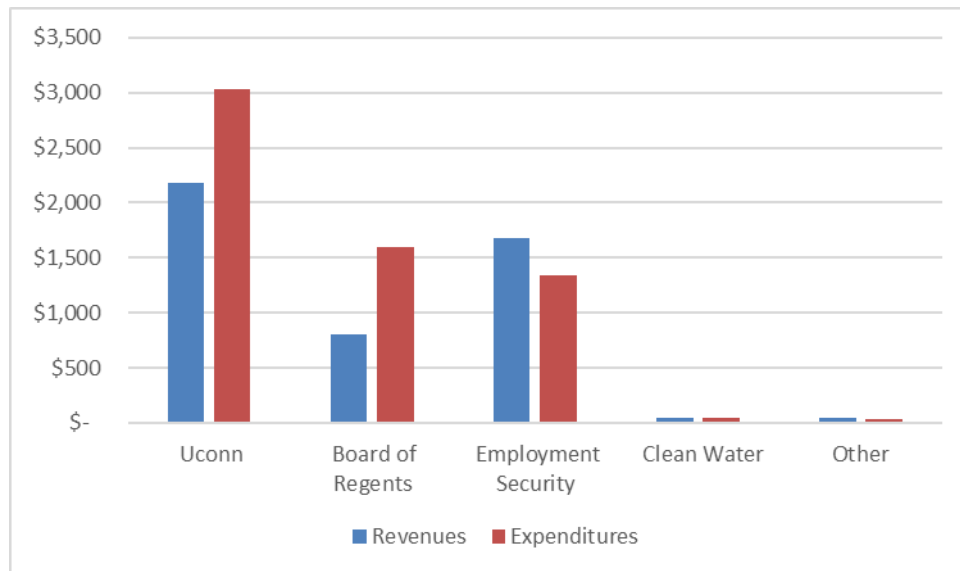
**Expenses by Type – Governmental Funds
Fiscal Year 2022**



Business-Type Activities

Net position of business-type activities increased by \$709.3 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, 2022
(Dollars in Millions)**



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During the year, total revenues of business-type activities decreased 32.8 percent or \$2.3 billion, while total expenses decreased 36.1 percent or \$3.4 billion. In comparison, last year total revenues increased 76.0 percent, while total expenses increased 62.6 percent. The decrease in total expenses of \$3.4 billion was due mainly to a decrease in Employment Security expenses of \$3.9 billion or 74.2 percent. Although total expenses exceeded total revenues by \$1.3 billion, this deficiency was reduced by transfers of \$2.0 billion, resulting in an increase in net position of \$709.3 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 \$11.9 billion, an increase of \$415.0 million over the prior year ending fund balances. Of the total governmental fund balances, \$7.9 billion represents fund balance that is considered restricted for specific purposes by external constraints or enabling legislation; \$244.0 million represents fund balance that is non-spendable and \$4.5 billion represents fund balance that is committed or assigned for specific purposes. A negative \$753.0 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 \$411.4 million in comparison with the prior year. Of this total fund balance, \$4.5 billion represents non-spendable fund balance, committed or assigned for specific purposes, leaving a deficit of \$752.2 million in unassigned fund balance.

Specific changes to the General Fund balance included the following:

- Non-spendable fund balance increased by \$17.4 million or 22.6 percent.
- Committed fund balance increased by \$277.2 million or 7.2 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 deficit increased by \$91.5 million.

At the end of fiscal year 2022, General Fund revenues were 14.1 percent, or \$3.2 billion, higher than fiscal year 2021 revenues. This change in revenue results from increases of \$3.3 billion primarily attributable to taxes (\$2.7 billion), licenses, permits, and fees (\$45.2 million), casino gaming payments (\$19.8 million), and federal grants (443.7 million), and other revenue (\$94.0 million). These increases were offset by decreases of \$62.8 million primarily attributable to, lottery tickets (\$17.7 million), and fines, forfeits, and rents (\$43.8 million), and other revenues (\$1.3 million).

At the end of fiscal year 2022, General Fund expenditures were 10.5 percent, or \$2.2 billion, higher than fiscal year 2021. This was primarily attributable to increases in general government (\$1.2 billion), human services (\$656 million), and health and hospitals (\$114.4 million).

Debt Service Fund

At the end of fiscal year 2022, the Debt Service Fund had a fund balance of \$1.1 billion, all of which was restricted, an increase of \$42.2 million in comparison with the prior year.

Transportation Fund

The State's Transportation Fund had a fund balance of \$614.1 million at the end of fiscal 2022. Of this amount, \$30.9 million was in non-spendable form and \$583.2 million was restricted or committed for specific purposes. Fund balance increased by \$290.4 million during the current fiscal year.

At the end of fiscal year 2022, Transportation Fund revenues increased by \$253.8 million, or 14.3 percent, and expenditures decreased by \$53.3 million, or 5.1 percent. The increase in revenue was primarily due to an increase in taxes.

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Restricted Grants and Accounts Fund

At the end of fiscal year 2022, the Restricted Grants and Accounts Fund had a fund balance of \$3.3 billion, all of which was restricted for specific purposes, a decrease of \$235.9 million in comparison with the prior year.

Total revenues were 4.9 percent, or \$612.7 million, lower than in fiscal year 2021. Overall, total expenditures were 9.7 percent, or \$1.1 billion, higher than fiscal year 2021.

Grant and Loan Programs

As of June 30, 2022, the Grant and Loan Programs Fund had a fund balance of \$873.6 million, all of which was restricted for specific purposes, an increase of \$7.2 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 \$49.6 billion, an increase of \$735.5 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 2022 with a surplus of \$1,261,300,893 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 2022, for the fifth 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 2022, the cap was just over \$3.5 billion for estimated and final income tax payments and revenue from the Pass-through Entity Tax. At year-end, a volatility transfer of \$3.05 billion was made to the BRF.

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Prior to the close of FY 2022, the balance of the BRF was just over \$3.11 billion. Adding the \$3.05 billion volatility transfer brought the BRF total to \$6.16 billion, or 27.9 percent of net General Fund appropriations for FY 2022. As a result, the BRF was \$2.85 billion above the statutory 15 percent 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 (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 \$903.6 million to TRF, with the remaining balance of \$1,942.4 million going to SERF. The General Fund surplus of \$1,261.3 million has also been transferred to SERF 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 2022 budget plan as initially formulated included a built-in General Fund surplus of \$274.9 million. Unlike the previous fiscal year, the General Fund never had a projected deficit in FY 2022. 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 \$2.1 billion were reduced due to Public Act No. 22-118, the FY 2023 budget bill. Certain provisions affected FY 2022 including: 1) eliminating the use of Federal American Rescue Plan funds for General Fund revenue replacement, 2) transferring General Fund revenue from FY 2022 to FY 2023 to support Child Tax Credit payments, 3) using FY 2022 lapsing funds to support the cost of the labor agreement, and 4) using FY 2022 lapsing funds to support spending in FY 2023. In other words, amounts that would have lapsed at year-end were instead continued into FY 2023 and earmarked for specific purposes.

In FY 2022 General Fund expenditures totaled \$20,655,130,552 on the statutory basis of accounting. This represented an increase of \$1.2 billion, or 6.3 percent above FY 2021 spending levels. Several appropriations saw large spending increases that accounted for much of the growth in FY 2022. The largest were contributions to state pension plans. The employer contribution to the Teacher's Retirement Fund grew by \$194 million, or 15.5 percent, over FY 2021. The General Fund employer contribution to the State Employee Retirement Fund (SERF) increased by \$145 million or 11% over FY 2021, primarily due to an increase in payments toward unfunded pension liability.

The second largest category of growth can be attributed to GAAP-based budgeting accruals (for salary & wages, accounts payable, and Medicaid) that work to align expenditures more closely to the year they were incurred and mitigate growth in the so-called GAAP deficit. FY 2022 net changes in GAAP accruals were \$178.5 million greater than FY 2021 amounts. The primary cost driver was the salary & wage accrual, which included employee bonuses, retroactive payments and associated fringe benefits for amounts earned in FY 2022 but paid out in FY 2023. General Fund salary and wage costs (from all appropriations) totaled \$2.88 billion in FY 2022, which was \$54.7 million higher than FY 2021 and represented a nominal growth rate of 1.9 percent. However, the salary and wage accrual added an additional \$10.4 million in salaries charged in FY 2022 for a real growth rate of 5.2 percent.

These categories were followed by a \$123.4 million increase in expenditures in support of higher education, a \$109.6 million increase in debt service, a \$106.5 million increase in aid to municipalities, and a \$104.5 million increase in Medicaid. Together these large spending items explained 80% of the growth in FY 2022. The most significant reduction in General Fund accounts was a \$14 million decrease in the Retiree Health Insurance spending due to the implementation of the Medicare advantage program, which achieved year-over-year savings despite higher enrollment in the plan.

On the statutory basis of accounting, realized revenues totaled \$21,990,856,849, which represented an increase of \$1.5 billion or 7.1 percent above the FY 2022 budget plan. Collections in the six largest tax categories all ended the year above

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their budget targets. The strongest performer was the Pass-Through Entity Tax (PET) which is levied on Partnerships and S-Corporations. PET receipts ended the year \$821.8 million or 55 percent above the budget plan. Estimated and Final Income Tax collections finished the year \$1.3 billion or 42 percent over target. Withholding finished \$514.3 million or 7% over its budget target. Compared with prior year realized amounts, FY 2022 withholding receipts increased by \$642.4 million or 8.9 percent. 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 \$543.5 million or 13% above the budget plan.

On a statutory basis of accounting, Special Transportation Fund (STF) spending totaled \$1,723,890,015 in FY 2022, increasing by \$25.4 million or 1.5 percent compared with the prior fiscal year. The largest category of growth was debt service, which grew by \$79 million or 11.9 percent above FY 2021 levels. GAAP-based budgeting accruals, mostly salary and wages, attributed to a \$21.1 million increase over FY 2021. The Transportation Fund employer contribution to SERF increased by \$15.6 million or 11.4 percent over FY 2021, largely due to an increase in payments toward the unfunded pension liability. Personal Services, the primary account for salaries, grew by \$14.8 million or 6.4 percent.

The Transportation Fund had revenue of \$2,000,854,493 on the statutory basis of accounting, which was \$111.2 million or 5.9 percent above the budget plan for FY 2022. The Oil Companies Tax outperformed the budget target by \$136.7 million or 54.6 percent due to higher fuel prices and increased consumption post COVID-19. The Sales Tax – DMV outperformed the budget target by \$28 million or 30 percent. In contrast, the Motor Fuels Tax came in 18.8 percent or \$90.5 million below its budget target due to the suspension of the excise tax on gasoline from April 1, 2022.

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, 2022, totaled \$22.8 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 \$287 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 \$380 million and depreciation expense of \$840.3 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		Business-Type		Total		% change <u>22-21</u>	
	Activities		Activities		Primary Government			
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>		
Land	\$ 1,970	\$ 1,946	\$ 80	\$ 79	\$ 2,051	2,025	1.3%	
Art & Historical Collections	225	222	57	57	282	279	1.1%	
Buildings	2,843	2,945	4,041	4,046	6,884	6,991	-1.5%	
Improvements Other Than Buildings	25	44	393	406	418	450	-7.1%	
Equipment	44	46	260	278	304	324	-6.4%	
Right-to-use Assets	63	2	187	206	250	208	20.3%	
Infrastructure	6,116	5,848	-	-	6,116	5,848	4.6%	
Construction in Progress	6,148	6,124	384	300	6,531	6,424	1.7%	
Total	<u>\$ 17,434</u>	<u>\$ 17,177</u>	<u>\$ 5,402</u>	<u>\$ 5,372</u>	<u>\$ 22,836</u>	<u>\$ 22,549</u>	1.3%	

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

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Long-Term Debt - Bonded Debt

At the end of the current fiscal year, the State had total debt outstanding of \$29.7 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).

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		Business-Type		Total	
	<u>Activities</u>		<u>Activities</u>		<u>Primary Government</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
General Obligation Bonds	\$ 18,364	\$ 18,563	\$ -	\$ -	\$ 18,364	\$ 18,563
Direct Borrowings & Direct Placement	263	268	-	-	263	268
Transportation Related Bonds	7,054	6,959	-	-	7,054	6,959
Revenue Bonds	-	-	1,371	1,449	1,371	1,449
Premiums and Deferred Amounts	<u>2,553</u>	<u>2,354</u>	<u>161</u>	<u>177</u>	<u>2,714</u>	<u>2,531</u>
Total	<u>\$ 28,234</u>	<u>\$ 28,144</u>	<u>\$ 1,532</u>	<u>\$ 1,626</u>	<u>\$ 29,766</u>	<u>\$ 29,770</u>

The State's total bonded debt decreased by \$4 million (0.013 percent) 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 2022 the State had a debt incurring margin of \$5.7 billion.

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

	Governmental		Business-Type		Total	
	<u>Activities</u>		<u>Activities</u>		<u>Primary Government</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Net Pension Liability	\$ 36,133	\$ 42,551	\$ -	\$ -	\$ 36,133	\$ 42,551
Net OPEB Liability	20,916	26,040	-	-	20,916	26,040
Compensated Absences	523	578	199	213	722	791
Workers Compensation	813	813	-	-	813	813
Nonexchange Financial Guarantee	419	453	-	-	419	453
Lease Liability	58	17	179	186	238	203
Federal Loan	-	-	175	6	175	6
Other	<u>63</u>	<u>74</u>	<u>282</u>	<u>270</u>	<u>345</u>	<u>344</u>
Total	<u>\$ 58,926</u>	<u>\$ 70,526</u>	<u>\$ 836</u>	<u>\$ 675</u>	<u>\$ 59,761</u>	<u>\$ 71,201</u>

The State's other long-term obligations decreased by \$11.4 billion (16.1 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 \$11.5 billion or 16.2 percent. Additional information on the State's long-term debt can be found in Notes 16 and 17 of this report.

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ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

Connecticut's budget results are ultimately dependent upon the performance of the national and state economies. FY 2022 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 record corporate profits contributed to strong tax collections for the state that continued into FY 2023. 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 6.3%. This was down by almost half just a year and half after the deepest layoffs the state had seen since the great recession. According to the State Department of Labor, nonfarm payroll employment totaled 1,626,600 while 117,700 residents remained unemployed. By the end of the fiscal year, Connecticut's unemployment rate dropped to 4% with 76,000 people remaining unemployed. Over the course of the fiscal year the state added 25,700 nonfarm jobs and by June the state recovered 83.4% of the 292,400 jobs lost in March and April of 2020. Seven industry sectors experienced annual growth while one remained flat and two declined. Leisure and hospitality, the industry most affected by the pandemic, had the greatest net change in employment while information and government declined. Government sector declines were in line with a large wave of retirements due to policy changes encouraging early retirement. Over the fiscal year, three industry sectors gained jobs above pre-pandemic levels: construction, professional and business services, and trade, transportation, and utilities.

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 2022, there were 113,000 jobs open with only 76,000 people actively looking for work. 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 2022, the U.S. added 5.5 million jobs and the unemployment rate fell from 5.4% to 3.6%. According to the U.S. Department of Labor, the total number of unemployed persons fell from 8.7 million to 5.9 million, a decrease of 2.8 million. Job growth over this period was very strong with the U.S. recovering 100% of the 22 million jobs lost in March and April of 2020. All industry sectors grew over FY 2022, and notable job gains occurred in leisure and hospitality, professional and business services, and trade, transportation, and utilities.

Inflation rose steeply in FY 2022, reaching highs last seen during the 1980s. The Consumer Price Index peaked at 9% in June 2022 and has slowly decreased into FY 2023. Prices across the board grew with high gas prices, groceries, 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 FY22 bringing rates above zero for the first time since the pandemic. This shift in monetary policy is expected to cool demand and bring down inflation over time.

After a major plunge in March of 2020, the stock market quickly rallied and shifted to a bull market, erasing most losses by August 2020. Expansionary fiscal policy in response to the pandemic encouraged spending and investing, while Federal Reserve monetary policy kept interest rates low, making it cheaper to borrow. Throughout the first half of the fiscal year, the stock market reached all-time highs peaking in January. The second half of the fiscal year saw dramatic stock market declines as news of the Russian invasion of Ukraine, high inflation, negative GDP, and shifting monetary policy rattled investors.

FY 2022 saw the continued boom of the housing market both nationally and in Connecticut due to work-from-home requirements, increased household balance sheets, low-interest rates, 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 20%, according to Berkshire Hathaway Home Services while the median sales price increased 7%. Average days on the market decreased from 37 days to 27 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.

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According to the Bureau of Economic Analysis, the third and fourth quarters of 2021 saw growth in U.S. Gross Domestic Product (GDP) while the first and second quarters of 2022 saw declines in GDP. Discussions of whether the U.S. was in a recession occurred due to the two consecutive quarters of decline, however a strong labor market held economists back from labeling an official recession. Connecticut mostly followed national GDP trends, growing 2.2% in the third quarter of 2021, 4.3% in the fourth quarter of 2021, by 5.5% in the first quarter of 2022, and declining 4.7% in the second quarter of 2022. GDP contracted mostly due to the trade deficit, reductions in business inventory, and slowed consumer demand.

Connecticut has traditionally ranked among the wealthiest states in the nation. BEA reported that in 2021, Connecticut had a per capita personal income (PCPI) of \$83,294. This PCPI ranked second in the United States and was 129.9% of the national average of \$64,143. The United States 2021 PCPI reflected an increase of 7.3% from 2020, while Connecticut's increase was only 2.8%. Connecticut's income growth in the previous decade was also slower than the national average. In 2011, the PCPI of Connecticut was \$63,132 and ranked first in the United States. However, the state's 2011-2021 compound annual growth rate of PCPI was 2.8% compared with 4.1% for the nation.

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, 40% of Connecticut's population age 25 and over has a bachelor's degree or higher, compared to 32.9% nationally, and 90% of Connecticut residents are a High School graduate or higher. Connecticut ranked first in college readiness and third for pre-k education according to U.S. News and World Report. Connecticut also has the best community college system in the country and second-best overall school system according to WalletHub.

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

- Connecticut ranked second in the U.S. Prosperity Index by the Legatum Institute.
- Connecticut ranks third in the U.S. for the most fully vaccinated population (82%) according to the Center for Disease Control and Prevention.
- Connecticut ranked third best state for healthcare access, quality, and public health by U.S. News and World Report.
- Connecticut ranked fifth for public safety by U.S. News and World Report.
- Connecticut has the fifth highest minimum wage in the country at \$14.00.
- Connecticut ranked sixth 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 44 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 sixth overall in total defense spending, third in defense spending as a percentage of state gross domestic product (GDP), and second in defense spending per capita. OMA's Annual Report for Fiscal Year 2020-2021 notes that contracts awarded to Connecticut defense manufacturers was the fourth highest since 2007, totaling \$18.3 billion. The largest was a \$9.5 billion contract to Electric Boat for construction of the lead and second Columbia-class submarines. Electric Boat is the prime contractor for design and construction of the twelve Columbia-class submarines, which will replace the aging Ohio-class ballistic missile submarines.

Halfway through FY 2023, Connecticut is starting to experience the national economic slowdown induced by the Federal Reserve to bring down inflation but remains resilient. As of December 2022, the state has recovered almost 91% of the 292,400 jobs lost in March and April 2020 due to the COVID-19 lockdown, and the unemployment rate is hovering around 4%. However, job growth is slowing, and the number of unemployment claims is creeping up.

The most recent consensus revenue forecast for FY 2023 on January 17 showed continued improvement in each of the State's major tax categories. Current forecasts show the General Fund is on track to end FY 2023 with a surplus of \$1.34 billion. 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.

State of Connecticut

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, 2022

(Expressed in Thousands)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 13,809,806	\$ 1,058,743	\$ 14,868,549	\$ 439,107
Deposits with U.S. Treasury	-	84,885	84,885	-
Investments	118,510	67,139	185,649	677,863
Receivables, (Net of Allowances)	4,826,623	704,157	5,530,780	102,551
Due from Primary Government	-	-	-	6,420
Inventories	59,914	19,726	79,640	5,869
Restricted Assets	-	195,228	195,228	2,228,620
Internal Balances	(123,433)	123,433	-	-
Other Current Assets	19,278	40,431	59,709	23,270
Total Current Assets	<u>18,710,698</u>	<u>2,293,742</u>	<u>21,004,440</u>	<u>3,483,700</u>
Noncurrent Assets:				
Cash and Cash Equivalents	-	690,603	690,603	-
Due From Component Units	58,297	-	58,297	-
Investments	-	50,118	50,118	255,257
Receivables, (Net of Allowances)	1,015,921	1,003,300	2,019,221	234,545
Restricted Assets	1,146,699	285,953	1,432,652	5,119,779
Right-to-use Assets	63,150	187,015	250,165	9,225
Capital Assets, (Net of Accumulated Depreciation)	17,370,425	5,215,346	22,585,771	1,067,944
Other Noncurrent Assets	11	18,191	18,202	101,795
Total Noncurrent Assets	<u>19,654,503</u>	<u>7,450,526</u>	<u>27,105,029</u>	<u>6,788,545</u>
Total Assets	<u>\$ 38,365,201</u>	<u>\$ 9,744,268</u>	<u>\$ 48,109,469</u>	<u>\$ 10,272,245</u>
Deferred Outflows of Resources				
Accumulated Decrease in Fair Value of Hedging Derivatives	\$ -	\$ -	\$ -	\$ 5,799
Unamortized Losses on Bond Refundings	26,020	4,133	30,153	72,244
Related to Pensions & OPEB	14,416,492	-	14,416,492	118,839
Other Deferred Outflows	-	4,762	4,762	2,317
Total Deferred Outflows of Resources	<u>\$ 14,442,512</u>	<u>\$ 8,895</u>	<u>\$ 14,451,407</u>	<u>\$ 199,199</u>
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 5,404,287	\$ 498,694	\$ 5,902,981	\$ 327,590
Due to Component Units	6,421	-	6,421	-
Due to Primary Government	-	-	-	58,297
Due to Other Governments	500,358	1,094	501,452	-
Due to Trustee	-	-	-	-
Current Portion Leases	15,088	11,955	27,043	520
Current Portion of Long-Term Obligations	2,598,299	162,536	2,760,835	584,491
Amount Held for Institutions	-	-	-	570,768
Unearned Revenue	12,923	53,400	66,323	4,866
Medicaid Liability	689,086	-	689,086	-
Liability for Escheated Property	530,353	-	530,353	-
Other Current Liabilities	134,071	114,739	248,810	33,998
Total Current Liabilities	<u>9,890,886</u>	<u>842,418</u>	<u>10,733,304</u>	<u>1,580,530</u>
Noncurrent Liabilities:				
Non-Current Portion of Leases	43,095	168,296	211,391	6,197
Non-Current Portion of Long-Term Obligations	84,503,196	2,023,316	86,526,512	5,567,547
Total Noncurrent Liabilities	<u>84,546,291</u>	<u>2,191,612</u>	<u>86,737,903</u>	<u>5,573,744</u>
Total Liabilities	<u>\$ 94,437,177</u>	<u>\$ 3,034,030</u>	<u>\$ 97,471,207</u>	<u>\$ 7,154,274</u>
Deferred Inflows of Resources				
Related to Pensions & OPEB	\$ 10,393,831	\$ -	\$ 10,393,831	\$ 131,015
Leases	-	12,316	12,316	56,201
Other Deferred Inflows	-	3,423	3,423	27,385
Total Deferred Inflows of Resources	<u>\$ 10,393,831</u>	<u>\$ 15,739</u>	<u>\$ 10,409,570</u>	<u>\$ 214,601</u>
Net Position				
Net Investment in Capital Assets	\$ 6,505,809	\$ 3,198,422	\$ 9,704,231	\$ 656,013
Restricted For:				
Transportation	443,698	-	443,698	-
Debt Service	1,145,285	1,179,340	2,324,625	6,973
Federal Grants and Other Accounts	3,415,033	-	3,415,033	-
Capital Projects	754,635	31,692	786,327	80,736
Grant and Loan Programs	888,019	-	888,019	-
Clean Water and Drinking Water Projects	-	837,135	837,135	-
Bond Indenture Requirements	-	-	-	1,011,119
Loans	-	2,066	2,066	-
Permanent Investments or Endowments:	-	-	-	-
Expendable	-	-	-	15,805
Nonexpendable	122,223	16,745	138,968	749,699
Other Purposes	601,376	168,505	769,881	321,609
Unrestricted (Deficit)	(65,899,373)	1,269,489	(64,629,884)	260,615
Total Net Position (Deficit)	<u>\$ (52,023,295)</u>	<u>\$ 6,703,394</u>	<u>\$ (45,319,901)</u>	<u>\$ 3,102,569</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, 2022

(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	\$ 128,476	\$ 2,641	\$ 0	\$ -
General Government	5,455,304	1,658,030	(125,836)	-
Regulation and Protection	1,383,688	833,789	583,082	-
Conservation and Development	1,635,316	329,553	536,865	-
Health and Hospitals	2,895,633	808,285	402,699	-
Transportation	2,329,548	84,862	-	915,605
Human Services	10,826,565	112,471	8,576,313	-
Education, Libraries, and Museums	5,668,457	30,208	1,529,840	-
Corrections	2,107,535	11,292	309,233	-
Judicial	1,078,980	122,097	38,933	-
Interest and Fiscal Charges	1,008,433	-	-	-
Total Governmental Activities	<u>34,517,935</u>	<u>3,993,227</u>	<u>11,851,129</u>	<u>915,605</u>
Business-Type Activities:				
University of Connecticut & Health Center	3,037,625	1,869,754	313,393	1,976
Board of Regents	1,596,579	737,353	69,298	-
Employment Security	1,343,276	702,724	975,741	-
Clean Water	45,165	31,394	15,407	-
Other	38,282	34,747	6,010	-
Total Business-Type Activities	<u>6,060,927</u>	<u>3,375,972</u>	<u>1,379,849</u>	<u>1,976</u>
Total Primary Government	<u>\$ 40,578,862</u>	<u>\$ 7,369,199</u>	<u>\$ 13,230,978</u>	<u>\$ 917,581</u>
Component Units				
Connecticut Housing Finance Authority (12/31/21)	\$ 164,088	\$ 143,886	\$ -	\$ -
Connecticut Lottery Corporation	1,608,843	1,604,061	-	-
Connecticut Airport Authority	105,990	145,317	-	28,303
Other Component Units	273,267	354,385	18,492	151,767
Total Component Units	<u>\$ 2,152,188</u>	<u>\$ 2,247,649</u>	<u>\$ 18,492</u>	<u>\$ 180,070</u>

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 Out Fiduciary Funds

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

Net (Expense) Revenue and Changes in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
\$ (125,835)	\$ -	\$ (125,835)	\$ -
(3,923,111)	-	(3,923,111)	-
33,183	-	33,183	-
(768,898)	-	(768,898)	-
(1,684,650)	-	(1,684,650)	-
(1,329,081)	-	(1,329,081)	-
(2,137,781)	-	(2,137,781)	-
(4,108,408)	-	(4,108,408)	-
(1,787,011)	-	(1,787,011)	-
(917,950)	-	(917,950)	-
(1,008,433)	-	(1,008,433)	-
(17,757,974)	-	(17,757,974)	-
-	(852,502)	(852,502)	-
-	(789,928)	(789,928)	-
-	335,189	335,189	-
-	1,636	1,636	-
-	2,475	2,475	-
-	(1,303,130)	(1,303,130)	-
(17,757,974)	(1,303,130)	(19,061,104)	-
-	-	-	(20,202)
-	-	-	(4,782)
-	-	-	67,630
-	-	-	251,378
-	-	-	294,024
10,862,647	-	10,862,647	-
3,948,139	-	3,948,139	-
4,910,773	-	4,910,773	-
2,368,374	-	2,368,374	-
787,139	-	787,139	-
809,288	-	809,288	-
248,686	-	248,686	-
136,585	-	136,585	-
389,646	-	389,646	-
2,440	-	2,440	-
8,454	7,742	16,196	(30,844)
(1,639,307)	-	(1,639,307)	-
(2,005,055)	2,004,655	(400)	400
20,827,809	2,012,397	22,840,206	(30,444)
3,069,835	709,267	3,779,102	263,580
(55,093,130)	5,994,127	(49,099,003)	2,838,989
\$ (52,023,295)	\$ 6,703,394	\$ (45,319,901)	\$ 3,102,569



*FUND FINANCIAL
STATEMENTS*

State of Connecticut

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2022

(Expressed in Thousands)

	General	Debt Service	Transportation	Restricted Grants & Accounts	Grant & Loan Programs	Other Funds	Total Governmental Funds
Assets							
Cash and Cash Equivalents	\$ 7,994,290	\$ -	\$ 378,984	\$ 3,175,363	\$ 598,830	\$ 1,650,232	\$ 13,797,699
Investments	-	-	-	-	-	118,510	118,510
Securities Lending Collateral	-	-	-	-	-	18,973	18,973
Receivables:							
Taxes, Net of Allowances	2,761,698	-	257,373	-	-	-	3,019,071
Accounts, Net of Allowances	499,068	-	44,569	149,575	15,123	57,477	765,812
Loans, Net of Allowances	3,412	-	-	137,247	284,766	590,496	1,015,921
From Other Governments	189,498	-	-	776,613	-	47,342	1,013,453
Interest	-	1,478	575	-	-	-	2,053
Due from Other Funds	63,769	-	2,892	6,348	-	37,260	110,269
Due from Component Units	57,484	-	-	348	-	465	58,297
Inventories	21,706	-	30,911	-	-	-	52,617
Restricted Assets	-	1,146,699	-	-	-	-	1,146,699
Total Assets	<u>\$ 11,590,925</u>	<u>\$ 1,148,177</u>	<u>\$ 715,304</u>	<u>\$ 4,245,494</u>	<u>\$ 898,719</u>	<u>\$ 2,520,755</u>	<u>\$ 21,119,374</u>
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities							
Accounts Payable and Accrued Liabilities	\$ 490,823	\$ -	\$ 51,801	\$ 301,179	\$ 10,380	\$ 151,664	\$ 1,005,847
Due to Other Funds	4,223,219	2,892	-	3,923	26	79,179	4,309,239
Due to Component Units	485	-	-	5,935	-	-	6,420
Due to Other Governments	495,028	-	-	5,331	-	-	500,359
Unearned Revenue	5,579	-	-	-	-	7,344	12,923
Medicaid Liability	246,698	-	-	442,388	-	-	689,086
Liability For Escheated Property	530,353	-	-	-	-	-	530,353
Securities Lending Obligation	-	-	-	-	-	18,973	18,973
Other Liabilities	68,248	-	-	46,851	-	-	115,099
Total Liabilities	<u>6,060,433</u>	<u>2,892</u>	<u>51,801</u>	<u>805,607</u>	<u>10,406</u>	<u>257,160</u>	<u>7,188,299</u>
Deferred Inflows of Resources							
Receivables to be Collected in Future Periods	<u>1,832,262</u>	<u>-</u>	<u>49,433</u>	<u>95,385</u>	<u>14,717</u>	<u>33,376</u>	<u>2,025,173</u>
Fund Balances							
Nonspendable:							
Inventories/Long-Term Receivables	94,631	-	30,911	-	-	-	125,542
Permanent Fund Principal	-	-	-	-	-	118,461	118,461
Restricted For:							
Debt Service	-	1,145,285	-	-	-	-	1,145,285
Transportation Programs	-	-	426,842	-	-	-	426,842
Federal Grant and State Programs	-	-	-	3,344,502	-	-	3,344,502
Grants and Loans	-	-	-	-	872,878	-	872,878
Other	-	-	-	-	-	2,078,011	2,078,011
Committed For:							
Continuing Appropriations	834,261	-	156,317	-	-	-	990,578
Budget Reserve Fund	3,313,380	-	-	-	-	-	3,313,380
Assigned To:							
Surplus Transfer to Fiscal Year 2022-2023	208,200	-	-	-	-	-	208,200
Grants and Loans	-	-	-	-	718	-	718
Other	-	-	-	-	-	34,464	34,464
Unassigned (Deficit)	<u>(752,242)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(717)</u>	<u>(752,959)</u>
Total Fund Balances	<u>3,698,230</u>	<u>1,145,285</u>	<u>614,070</u>	<u>3,344,502</u>	<u>873,596</u>	<u>2,230,219</u>	<u>11,905,902</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 11,590,925</u>	<u>\$ 1,148,177</u>	<u>\$ 715,304</u>	<u>\$ 4,245,494</u>	<u>\$ 898,719</u>	<u>\$ 2,520,755</u>	<u>\$ 21,119,374</u>

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

State of Connecticut

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

June 30, 2022

(Expressed in Thousands)

Total Fund Balance - Governmental Funds \$ 11,925,151

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	73,774	
Cost of capital assets, (excluding internal service funds)	35,351,057	
Less: Accumulated depreciation (excluding internal service funds)	(18,024,531)	
Less: Accumulated depreciation right-to-use assets	(10,624)	
Net capital assets		17,389,676

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. 2,025,173

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. 26,020

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). 14,416,492

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	(18,363,522)	
Transportation bonds payable	(7,054,415)	
Direct Borrowings & Direct Placements	(262,635)	
Unamortized premiums	(2,553,371)	
Accrued interest payable	(309,043)	
Net long-term debt		(28,542,986)

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

Net pension liability	(36,132,877)	
Net OPEB liability	(20,916,477)	
Obligations for worker's compensation	(813,349)	
Leases	(58,183)	
Compensated absences (excluding internal service funds)	(521,244)	
Claims and judgments payable	(35,006)	
Landfill postclosure care	(27,768)	
Nonexchange Financial guarantee	(418,775)	
Total other liabilities		(58,923,679)

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). (10,393,831)

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. 54,689

Total Net Position - Governmental Activities \$ (52,023,295)

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, 2022

(Expressed in Thousands)

	General	Debt Service	Transportation	Restricted Grants & Accounts	Grant & Loan Programs	Other Funds	Total Governmental Funds
Revenues							
Taxes	\$ 21,542,955	\$ -	\$ 1,587,177	\$ -	\$ -	\$ -	\$ 23,130,132
Licenses, Permits, and Fees	370,538	-	357,751	15,290	-	201,931	945,510
Tobacco Settlement	-	-	-	-	-	136,585	136,585
Federal Grants and Aid	3,257,816	-	10,913	9,385,521	-	112,484	12,766,734
Assessments	715	-	-	-	-	-	715
Lottery Tickets	389,646	-	-	-	-	-	389,646
Charges for Services	22,812	-	41,156	2,804	-	856	67,628
Fines, Forfeits, and Rents	53,412	-	16,651	-	-	33	70,096
Casino Gaming Payments	248,686	-	-	-	-	-	248,686
Investment Earnings	20,607	(17,307)	3,304	10,033	5,989	(14,618)	8,008
Interest on Loans	-	-	-	-	-	446	446
Sports Wagering	-	-	-	-	-	2,440	2,440
Miscellaneous	316,386	-	7,534	2,413,855	28,285	145,579	2,911,639
Total Revenues	<u>26,223,573</u>	<u>(17,307)</u>	<u>2,024,486</u>	<u>11,827,503</u>	<u>34,274</u>	<u>585,736</u>	<u>40,678,265</u>
Expenditures							
Current:							
Legislative	131,009	-	-	2,295	-	32	133,336
General Government	4,152,666	-	9,474	1,094,540	427,083	72,505	5,756,268
Regulation and Protection	531,168	-	87,471	611,827	7,547	207,182	1,445,195
Conservation and Development	305,522	-	3,814	918,601	344,102	151,888	1,723,927
Health and Hospitals	1,891,522	-	-	1,070,054	15,217	84,560	3,061,353
Transportation	-	-	895,105	896,308	31,094	-	1,822,507
Human Services	6,027,505	-	-	5,429,331	147	1,990	11,458,973
Education, Libraries, and Museums	4,376,935	-	-	1,583,524	14,925	2,001	5,977,385
Corrections	2,067,654	-	-	136,990	2,718	1,967	2,209,329
Judicial	1,028,146	-	-	51,113	-	54,335	1,133,594
Capital Projects	-	-	-	-	-	982,421	982,421
Debt Service:							
Principal Retirement	1,634,199	378,845	-	-	-	-	2,013,044
Interest and Fiscal Charges	748,013	337,522	539	152,247	2,687	5,263	1,246,271
Total Expenditures	<u>22,894,339</u>	<u>716,367</u>	<u>996,403</u>	<u>11,946,830</u>	<u>845,520</u>	<u>1,564,144</u>	<u>38,963,603</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,329,234</u>	<u>(733,674)</u>	<u>1,028,083</u>	<u>(119,327)</u>	<u>(811,246)</u>	<u>(978,408)</u>	<u>1,714,662</u>
Other Financing Sources (Uses)							
Bonds Issued (Retired)	-	-	-	-	815,740	1,211,444	2,027,184
Premiums on Bonds Issued	-	116,126	-	-	85,443	226,882	428,451
Transfers In	3,716,736	780,600	7,235	147,357	-	76,237	4,728,165
Transfers Out	(6,635,453)	(5,280)	(748,633)	(263,961)	(82,755)	(636,445)	(8,372,527)
Refunding Bonds Issued	-	934,315	-	-	-	-	934,315
Payment to Refunded Bond Escrow Agent	-	(1,049,840)	-	-	-	-	(1,049,840)
Total Other Financing Sources (Uses)	<u>(2,918,717)</u>	<u>775,921</u>	<u>(741,398)</u>	<u>(116,604)</u>	<u>818,428</u>	<u>878,118</u>	<u>(1,304,252)</u>
Net Change in Fund Balances	<u>410,517</u>	<u>42,247</u>	<u>286,685</u>	<u>(235,931)</u>	<u>7,182</u>	<u>(100,290)</u>	<u>410,410</u>
Fund Balances - Beginning (restated)	3,286,847	1,103,038	323,655	3,580,433	866,414	2,330,509	11,490,896
Change in Reserve for Inventories	866	-	3,730	-	-	-	4,596
Fund Balances - Ending	<u>\$ 3,698,230</u>	<u>\$ 1,145,285</u>	<u>\$ 614,070</u>	<u>\$ 3,344,502</u>	<u>\$ 873,596</u>	<u>\$ 2,230,219</u>	<u>\$ 11,905,902</u>

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

State of Connecticut

**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, 2022

(Expressed in Thousands)

Net change in fund balances - total governmental funds \$ 429,660

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	(2,027,184)	
Refunding bonds issued	(934,315)	
Premium on bonds issued	(428,451)	
Accretion on Capital Appreciation Bonds	25,483	

Principal repayment:

Principal Retirement	2,013,044	
Payments to refunded bond escrow agent	1,032,920	
Lease payments	7,211	

Net debt adjustments		(311,292)
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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

(48,883)

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)	1,093,094	
Depreciation expense (excluding internal service funds)	(833,822)	
Net capital outlay adjustments		259,272

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.

4,596

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	(7,355)	
Amortization of bond premium	229,274	
Amortization of loss on debt refunding's	(8,339)	
Decrease in Net OPEB Liability & Net pension liability	11,542,334	
Increase in net deferred inflows related to OPEB & pensions	(8,002,669)	
Decrease in net deferred outflows related to OPEB & pensions	(1,671,648)	
Decrease in compensated absences	55,058	
Increase in workers compensation	(704)	
Decrease in claims and judgments	9,002	
Decrease in landfill post closure cost	1,819	
Decrease in non-exchange financial guarantees	34,410	
Net expense accruals		2,181,182

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.

553,864

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.

1,436

Change in net position - governmental activities \$ 3,069,835

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, 2022

(Expressed in Thousands)

	Business-Type Activities					Total	Governmental
	Enterprise Funds						Activities
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other Funds		Internal Service Funds
Assets							
Current Assets:							
Cash and Cash Equivalents	\$ 643,534	\$ 359,541	\$ -	\$ 1,367	\$ 54,301	\$ 1,058,743	\$ 12,108
Deposits with U.S. Treasury	-	-	84,885	-	-	84,885	-
Investments	589	66,550	-	-	-	67,139	-
Receivables:							
Accounts, Net of Allowances	168,105	67,877	180,138	460	6,175	422,755	173
Loans, Net of Allowances	1,712	-	-	219,189	31,783	252,684	-
Leases	2,746	1,961	-	-	-	4,707	-
Interest	-	-	-	5,486	421	5,907	-
From Other Governments	-	11,837	5,981	-	286	18,104	-
Due from Other Funds	43,463	123,721	1,979	-	-	169,163	4,965
Inventories	19,726	-	-	-	-	19,726	7,297
Restricted Assets	195,228	-	-	-	-	195,228	-
Other Current Assets	32,432	7,989	-	-	10	40,431	305
Total Current Assets	<u>1,107,535</u>	<u>639,476</u>	<u>272,983</u>	<u>226,502</u>	<u>92,976</u>	<u>2,339,472</u>	<u>24,848</u>
Noncurrent Assets:							
Cash and Cash Equivalents	-	154,771	-	425,284	110,548	690,603	-
Investments	18,232	30,887	-	999	-	50,118	-
Receivables:							
Loans, Net of Allowances	2,661	4,406	-	808,192	180,086	995,345	-
Leases	7,955	-	-	-	-	7,955	-
Restricted Assets	816	-	-	245,748	39,389	285,953	-
Capital Assets, Net of Accumulated Depreciation	3,458,787	1,943,574	-	-	-	5,402,361	43,899
Other Noncurrent Assets	18,100	91	-	-	-	18,191	10
Total Noncurrent Assets	<u>3,506,551</u>	<u>2,133,729</u>	<u>-</u>	<u>1,480,223</u>	<u>330,023</u>	<u>7,450,526</u>	<u>43,909</u>
Total Assets	<u>\$ 4,614,086</u>	<u>\$ 2,773,205</u>	<u>\$ 272,983</u>	<u>\$ 1,706,725</u>	<u>\$ 422,999</u>	<u>\$ 9,789,998</u>	<u>\$ 68,757</u>
Deferred Outflows of Resources							
Unamortized Losses on Bond Refundings	\$ -	\$ -	\$ -	\$ 4,032	\$ 101	\$ 4,133	\$ -
Other Deferred Outflows	124	4,638	-	-	-	4,762	-
Total Deferred Outflows of Resources	<u>\$ 124</u>	<u>\$ 4,638</u>	<u>\$ -</u>	<u>\$ 4,032</u>	<u>\$ 101</u>	<u>\$ 8,895</u>	<u>\$ -</u>
Liabilities							
Current Liabilities:							
Accounts Payable and Accrued Liabilities	\$ 293,916	\$ 186,554	\$ 35	\$ 10,268	\$ 7,921	\$ 498,694	\$ 242
Due to Other Funds	44,851	350	529	-	-	45,730	11,770
Due to Other Governments	1,053	-	41	-	-	1,094	-
Current Portion of Long-Term Obligations	72,263	34,011	-	49,549	6,713	162,536	82
Lease Payable	9,717	2,238	-	-	-	11,955	-
Unearned Revenue	-	53,400	-	-	-	53,400	-
Other Current Liabilities	101,060	13,679	-	-	-	114,739	-
Total Current Liabilities	<u>522,860</u>	<u>290,232</u>	<u>605</u>	<u>59,817</u>	<u>14,634</u>	<u>888,148</u>	<u>12,094</u>
Noncurrent Liabilities:							
Noncurrent Portion of Long-Term Obligations	671,032	404,800	170,227	802,297	143,256	2,191,612	1,974
Total Noncurrent Liabilities	<u>671,032</u>	<u>404,800</u>	<u>170,227</u>	<u>802,297</u>	<u>143,256</u>	<u>2,191,612</u>	<u>1,974</u>
Total Liabilities	<u>\$ 1,193,892</u>	<u>\$ 695,032</u>	<u>\$ 170,832</u>	<u>\$ 862,114</u>	<u>\$ 157,890</u>	<u>\$ 3,079,760</u>	<u>\$ 14,068</u>
Deferred Inflows of Resources							
Other Deferred Inflows	\$ 3,423	\$ -	\$ -	\$ -	\$ -	\$ 3,423	\$ -
Deferred Inflows-Leases	10,350	1,966	-	-	-	12,316	-
Total Deferred Inflows of Resources	<u>\$ 13,773</u>	<u>\$ 1,966</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,739</u>	<u>\$ -</u>
Net Position (Deficit)							
Net Investment in Capital Assets	\$ 1,524,276	\$ 1,674,146	\$ -	\$ -	\$ -	\$ 3,198,422	\$ 43,909
Restricted For:							
Debt Service	1,179,340	-	-	-	-	1,179,340	-
Clean and Drinking Water Projects	-	-	-	640,430	196,705	837,135	-
Capital Projects	31,692	-	-	-	-	31,692	-
Nonexpendable Purposes	16,187	558	-	-	-	16,745	-
Loans	2,066	-	-	-	-	2,066	-
Other Purposes	23,484	145,021	-	-	-	168,505	-
Unrestricted (Deficit)	629,500	261,120	102,151	208,213	68,505	1,269,489	10,780
Total Net Position	<u>\$ 3,406,545</u>	<u>\$ 2,080,845</u>	<u>\$ 102,151</u>	<u>\$ 848,643</u>	<u>\$ 265,210</u>	<u>\$ 6,703,394</u>	<u>\$ 54,689</u>

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, 2022

(Expressed in Thousands)

	Business-Type Activities						Governmental
	Enterprise Funds						Activities
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other Funds	Totals	Internal Service Funds
Operating Revenues							
Charges for Sales and Services (Net of allowances & discounts \$334,949)	\$ 1,389,813	\$ 418,333	\$ -	\$ -	\$ -	\$ 1,808,146	\$ 50,335
Assessments	-	-	678,232	-	28,769	707,001	-
Federal Grants, Contracts, and Other Aid	245,296	32,705	966,650	-	-	1,244,651	-
State Grants, Contracts, and Other Aid	17,871	25,993	9,091	-	-	52,955	-
Private Gifts and Grants	50,226	10,600	-	-	-	60,826	-
Interest on Loans	-	-	-	21,519	3,899	25,418	-
Lease Revenue	2,712	-	-	-	-	2,712	-
Other	152,948	12,467	24,492	-	626	190,533	110
Total Operating Revenues	<u>1,858,866</u>	<u>500,098</u>	<u>1,678,465</u>	<u>21,519</u>	<u>33,294</u>	<u>4,092,242</u>	<u>50,445</u>
Operating Expenses							
Salaries, Wages, and Administrative	2,731,722	1,455,699	-	568	10,215	4,198,204	34,510
Unemployment Compensation	-	-	1,343,276	-	-	1,343,276	-
Claims Paid	-	-	-	-	18,714	18,714	-
Depreciation and Amortization	206,849	102,598	-	-	-	309,447	16,234
Other	89,119	29,142	-	6,687	3,013	127,961	-
Total Operating Expenses	<u>3,027,690</u>	<u>1,587,439</u>	<u>1,343,276</u>	<u>7,255</u>	<u>31,942</u>	<u>5,997,602</u>	<u>50,744</u>
Operating Income (Loss)	<u>(1,168,824)</u>	<u>(1,087,341)</u>	<u>335,189</u>	<u>14,264</u>	<u>1,352</u>	<u>(1,905,360)</u>	<u>(299)</u>
Nonoperating Revenue (Expenses)							
Interest and Investment Income	1,976	2,146	-	3,114	506	7,742	1,735
Interest and Fiscal Charges	(9,935)	(9,140)	-	(37,910)	(6,340)	(63,325)	-
Other - Net	324,281	306,553	-	9,875	1,453	642,162	-
Total Nonoperating Revenues (Expenses)	<u>316,322</u>	<u>299,559</u>	<u>-</u>	<u>(24,921)</u>	<u>(4,381)</u>	<u>586,579</u>	<u>1,735</u>
Income (Loss) Before Capital Contributions, Grants, and Transfers	<u>(852,502)</u>	<u>(787,782)</u>	<u>335,189</u>	<u>(10,657)</u>	<u>(3,029)</u>	<u>(1,318,781)</u>	<u>1,436</u>
Capital Contributions	1,976	-	-	-	-	1,976	-
Federal Capitalization Grants	-	-	-	15,407	6,010	21,417	-
Transfers In	1,144,433	852,868	-	25	15,152	2,012,478	-
Transfers Out	-	-	(7,823)	-	-	(7,823)	-
Change in Net Position	<u>293,907</u>	<u>65,086</u>	<u>327,366</u>	<u>4,775</u>	<u>18,133</u>	<u>709,267</u>	<u>1,436</u>
Total Net Position (Deficit) - Beginning (as restated)	<u>3,112,638</u>	<u>2,015,759</u>	<u>(225,215)</u>	<u>843,868</u>	<u>247,077</u>	<u>5,994,127</u>	<u>53,253</u>
Total Net Position (Deficit) - Ending	<u>\$ 3,406,545</u>	<u>\$ 2,080,845</u>	<u>\$ 102,151</u>	<u>\$ 848,643</u>	<u>\$ 265,210</u>	<u>\$ 6,703,394</u>	<u>\$ 54,689</u>

State of Connecticut

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2022

(Expressed in Thousands)

	Business-Type Activities						Governmental
	Enterprise Funds						Activities
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other	Totals	Internal Service Funds
Cash Flows from Operating Activities							
Receipts from Customers	\$ 1,646,664	\$ 376,815	\$ 673,191	\$ 162,016	\$ 45,373	\$ 2,904,059	\$ 49,674
Payments to Suppliers	(842,610)	(408,478)	-	(6,686)	(3,013)	(1,260,787)	(25,566)
Payments to Employees	(1,635,935)	(1,033,975)	-	(458)	(10,003)	(2,680,371)	(11,874)
Other Receipts (Payments)	247,738	96,277	(561,186)	(109,461)	(43,200)	(369,832)	(1,445)
Net Cash Provided by (Used in) Operating Activities	(584,143)	(969,361)	112,005	45,411	(10,843)	(1,406,931)	10,789
Cash Flows from Noncapital Financing Activities							
Retirement of Bonds and Annuities Payable	(35,564)	-	-	(46,020)	(6,965)	(88,549)	-
Interest on Bonds and Annuities Payable	(21,957)	-	-	(37,510)	(6,409)	(65,876)	-
Transfers In	650,790	737,861	-	25	15,152	1,403,828	-
Transfers Out	-	(336)	(7,823)	-	-	(8,159)	-
Other Receipts (Payments)	262,384	309,945	-	-	-	121,665	1,735
Net Cash Flows from Noncapital Financing Activities	855,653	1,047,470	(458,487)	(83,505)	1,778	1,362,909	1,735
Cash Flows from Capital and Related Financing Activities							
Additions to Property, Plant, and Equipment	(288,109)	(110,607)	-	-	-	(398,716)	(13,940)
Proceeds from Capital Debt	247,000	-	-	-	-	247,000	-
Principal Paid on Capital Debt	(100,630)	(19,532)	-	-	-	(120,162)	-
Interest Paid on Capital Debt	(81,410)	(10,285)	-	-	-	(91,695)	-
Transfer In	146,989	102,552	-	-	-	249,541	-
Federal Capitalization Grants	-	-	-	15,407	6,124	21,531	-
Lease Revenue	2,712	-	-	-	-	2,712	-
Payments on leases, net	(15,914)	-	-	-	-	(15,914)	-
Transfer from State	20,000	-	-	-	-	20,000	-
Other Receipts (Payments)	6,608	-	(104,182)	-	-	(97,574)	-
Net Cash Flows from Capital and Related Financing Activities	(62,754)	(37,872)	(104,182)	15,407	6,124	(183,277)	(13,940)
Cash Flows from Investing Activities							
Proceeds from Sales and Maturities of Investments	-	51,148	-	-	-	51,148	-
Purchase of Investment Securities	(2,023)	(29,805)	-	-	-	(31,828)	-
Interest on Investments	1,311	2,044	-	3,212	532	7,099	-
(Increase) Decrease in Restricted Assets	-	-	-	(14,625)	-	(14,625)	-
Other Receipts (Payments)	-	-	-	30,177	4,087	34,264	-
Net Cash Flows from Investing Activities	(712)	23,387	-	18,764	4,619	46,058	-
Net Increase (Decrease) in Cash and Cash Equivalents	208,044	63,624	-	(3,923)	1,678	(181,241)	(1,416)
Cash and Cash Equivalents - Beginning of Year	631,534	450,688	-	5,290	52,623	1,140,135	13,524
Cash and Cash Equivalents - End of Year	\$ 839,578	\$ 514,312	\$ -	\$ 1,367	\$ 54,301	\$ 958,894	\$ 12,108
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities							
Operating Income (Loss)	\$ (1,168,824)	\$ (1,086,870)	\$ 335,189	\$ 14,264	\$ 1,352	\$ (1,904,889)	\$ (299)
Adjustments not Affecting Cash:							
Depreciation and Amortization	211,687	102,598	-	-	-	314,285	16,234
Other	341,755	-	-	-	-	341,755	-
Change in Assets and Liabilities:							
(Increase) Decrease in Receivables, Net	(9,905)	(23,345)	(220,490)	31,147	(10,939)	(233,532)	(13)
(Increase) Decrease in Due from Other Funds	(605)	(19,119)	(702)	-	-	(20,426)	(651)
(Increase) Decrease in Inventories and Other Assets	(26,880)	(331)	-	-	(10)	(27,221)	(1,554)
Increase (Decrease) in Accounts Payables & Accrued Liabilities	52,568	55,740	(316)	-	(1,246)	106,746	(2,928)
Increase (Decrease) in Due to Other Funds	16,061	-	(1,676)	-	-	14,385	-
Increase (Decrease) Deferred Inflows Leases	-	1,966	-	-	-	1,966	-
Total Adjustments	584,681	117,509	(223,184)	31,147	(12,195)	497,958	11,088
Net Cash Provided by (Used In) Operating Activities	\$ (584,143)	\$ (969,361)	\$ 112,005	\$ 45,411	\$ (10,843)	\$ (1,406,931)	\$ 10,789
Reconciliation of Cash and Cash Equivalents to the Statement of Net Assets							
Cash and Cash Equivalents - Current	\$ 643,534	\$ 359,541					
Cash and Cash Equivalents - Noncurrent	-	154,771					
Cash and Cash Equivalents - Noncurrent Restricted	816	-					
Cash and Cash Equivalents - Current Restricted	195,228	-					
	\$ 839,578	\$ 514,312					
Noncash Investing, Capital, and Financing Activities:							
Proceeds from refunding bonds	\$ -						
Amortization of premiums, discounts, and net loss on debt refunding's	21,969						
Acquisition of software license under long term purchase contract	2,643						
Acquisition of right-to-use assets under lease contracts	1,921						
Acquisition of equipment under install purchase agreement	267	9,526					
Capital assets acquired through gifts	487						
Unrealized gain (loss) on investment	(3,984)						
Loss on disposal of capital assets	(2,346)						
Mortgage proceeds held by Trustee in construction escrow account	-						
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, 2022

(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	\$ 366,025	\$ -	\$ -	\$ 389,842	\$ 413,007	\$ 1,168,874
Receivables:						
Accounts, Net of Allowances	44,629	-	-	109,204	651	154,484
From Other Governments	48	-	-	-	-	48
From Other Funds	4,109,920	-	-	438	-	4,110,358
Interest	403	2,409	-	-	265	3,077
Inventories	-	-	-	-	944	944
Investments (See Note 3)	41,549,964	2,477,582	-	-	-	44,027,546
Securities Lending Collateral	3,326,718	-	-	-	-	3,326,718
Other Assets	-	7	-	91	329,492	329,590
Noncurrent:						
Due From Employers	12,114	-	-	-	-	12,114
Capital Assets, Net of Accumulated Depreciation	-	-	-	6,035	-	6,035
Other Assets	-	-	9,046	-	-	9,046
Total Assets	<u>\$ 49,409,821</u>	<u>\$ 2,479,998</u>	<u>\$ 9,046</u>	<u>\$ 505,610</u>	<u>\$ 744,359</u>	<u>\$ 53,148,834</u>
Deferred Outflows of Resources						
Related to Pensions & Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ 11,384	\$ -	\$ 11,384
Total Deferred Outflows of Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,384</u>	<u>\$ -</u>	<u>\$ 11,384</u>
Liabilities						
Accounts Payable and Accrued Liabilities	\$ 25,506	\$ 2,339	\$ -	\$ 47,174	\$ 58,804	133,823
Securities Lending Obligation	3,326,718	-	-	-	-	3,326,718
Compensated Absences	-	-	-	469	-	469
Due to Other Funds	28,016	-	-	-	-	28,016
Other Current Liabilities	-	-	-	1,254	-	1,254
Total Current Liabilities	<u>3,380,240</u>	<u>2,339</u>	<u>-</u>	<u>48,897</u>	<u>58,804</u>	<u>3,490,280</u>
Noncurrent Liabilities:						
Pension & OPEB Liability	-	-	-	10,493	-	10,493
Noncurrent Portion of Long-Term Obligations	-	-	-	16,020	-	16,020
Total Noncurrent Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,513</u>	<u>-</u>	<u>26,513</u>
Total Liabilities	<u>\$ 3,380,240</u>	<u>\$ 2,339</u>	<u>\$ -</u>	<u>\$ 75,410</u>	<u>\$ 58,804</u>	<u>\$ 3,516,793</u>
Other Deferred Inflows						
Related to Pensions & Other Postemployment Benefits	\$ -	\$ -	\$ -	\$ 1,647	\$ -	\$ 1,647
Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,647</u>	<u>\$ -</u>	<u>\$ 1,647</u>
Net Position						
Restricted for:						
Pension Benefits	\$ 43,578,125	\$ -	\$ -	\$ -	\$ -	\$ 43,578,125
Other Postemployment Benefits	2,451,456	-	-	-	-	2,451,456
Pool Participants	-	2,477,659	-	-	-	2,477,659
Individuals, Organizations, and Other Governments	-	-	9,046	439,937	685,555	1,134,538
Total Net Position	<u>\$ 46,029,581</u>	<u>\$ 2,477,659</u>	<u>\$ 9,046</u>	<u>\$ 439,937</u>	<u>\$ 685,555</u>	<u>\$ 49,641,778</u>

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

State of Connecticut

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

For the Fiscal Year Ended June 30, 2022

(Expressed in Thousands)

	Pension & Other Employee Benefit <u>Trust Funds</u>	Investment <u>Trust Fund</u> External Investment <u>Pool</u>	Private- Purpose <u>Trust Fund</u> Escheat <u>Securities</u>	Fiduciary Component <u>Unit</u> Paid Family Medical Leave <u>Authority</u>	Custodial <u>Funds</u>	<u>Total</u>
Additions						
Contributions:						
Plan Members	\$ 870,627	\$ -	\$ -	\$ -	\$ -	\$ 870,627
State	6,097,997	-	-	-	-	6,097,997
Municipalities	135,649	-	-	-	-	135,649
Participant Contributions	-	-	-	415,122	-	415,122
Total Contributions	<u>7,104,273</u>	<u>-</u>	<u>-</u>	<u>415,122</u>	<u>-</u>	<u>7,519,395</u>
Investment Income	(3,983,227)	7,891	-	981	264	(3,974,091)
Less: Investment Expense	(43,164)	(238)	-	-	-	(43,402)
Net Investment Income	<u>(4,026,391)</u>	<u>7,653</u>	<u>-</u>	<u>981</u>	<u>264</u>	<u>(4,017,493)</u>
Insurance Securities	-	-	-	-	317,843	317,843
Escheat Securities Received	-	-	39,904	-	-	39,904
Pool's Share Transactions	-	722,612	-	-	-	722,612
Transfer In	1,639,307	-	-	-	-	1,639,307
Other	1,650,924	-	-	-	226,383	1,877,307
Total Additions	<u>6,368,113</u>	<u>730,265</u>	<u>39,904</u>	<u>416,103</u>	<u>544,490</u>	<u>8,098,875</u>
Deductions						
Administrative Expense	44,369	-	-	171,794	104,763	320,926
Benefit Payments and Refunds	5,581,450	-	-	-	-	5,581,450
Escheat Securities Returned or Sold	-	-	42,073	-	-	42,073
Distributions to Pool Participants	-	7,653	-	-	-	7,653
Depreciation & Amortization	-	-	-	2,600	-	2,600
Other	1,077,758	-	4,373	305	326,275	1,408,711
Total Deductions	<u>6,703,577</u>	<u>7,653</u>	<u>46,446</u>	<u>174,699</u>	<u>431,038</u>	<u>7,363,413</u>
Change in Net Position Held In Trust For:						
Pension and Other Employee Benefits	(335,464)	-	-	-	-	(335,464)
Individuals, Organizations, and Other Governments	-	722,612	(6,542)	241,404	113,452	1,070,926
Net Position - Beginning	<u>46,365,045</u>	<u>1,755,047</u>	<u>15,588</u>	<u>198,533</u>	<u>572,103</u>	<u>48,906,316</u>
Net Position - Ending	<u>\$ 46,029,581</u>	<u>\$ 2,477,659</u>	<u>\$ 9,046</u>	<u>\$ 439,937</u>	<u>\$ 685,555</u>	<u>\$ 49,641,778</u>

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, 2022

(Expressed in Thousands)

Assets	Connecticut Housing Finance Authority (12-31-21)	Connecticut Lottery Corporation	Connecticut Airport Authority	Other Component Units	Total
Current Assets:					
Cash and Cash Equivalents	\$ -	\$ 24,116	\$ 171,714	\$ 243,277	\$ 439,107
Investments	-	4,159	-	673,704	677,863
Receivables:					
Accounts, Net of Allowances	-	27,711	12,040	32,588	72,339
Loans, Net of Allowances	-	-	-	2,927	2,927
Interest Receivable	-	946	-	1,641	2,587
Due From Other Governments	-	-	19,131	-	19,131
Due From Primary Government	-	-	5,345	1,075	6,420
Restricted Assets	1,388,817	-	3,156	836,647	2,228,620
Leases Receivable	-	-	2,281	3,286	5,567
Inventories	-	-	-	5,869	5,869
Other Current Assets	-	3,588	890	18,792	23,270
Total Current Assets	1,388,817	60,520	214,557	1,819,806	3,483,700
Noncurrent Assets:					
Investments	-	119,032	-	136,225	255,257
Accounts, Net of Allowances	-	-	-	56,481	56,481
Loans, Net of Allowances	-	-	-	130,547	130,547
Leases Receivable	-	-	11,356	36,161	47,517
Restricted Assets	4,753,883	-	104,283	261,613	5,119,779
Capital Assets, Net of Accumulated Depreciation	3,309	461	558,720	514,679	1,077,169
Other Noncurrent Assets	-	5,147	-	96,648	101,795
Total Noncurrent Assets	4,757,192	124,640	674,359	1,232,354	6,788,545
Total Assets	\$ 6,146,009	\$ 185,160	\$ 888,916	\$ 3,052,160	\$ 10,272,245
Deferred Outflows of Resources					
Accumulated Decrease in Fair Value of Hedging Derivatives	\$ -	\$ -	\$ 5,799	\$ -	\$ 5,799
Unamortized Losses on Bond Refundings	71,070	-	1,174	-	72,244
Related to Pensions & Other Postemployment Benefits	28,660	29,445	35,421	25,313	118,839
Other	-	-	-	2,317	2,317
Total Deferred Outflows of Resources	\$ 99,730	\$ 29,445	\$ 42,394	\$ 27,630	\$ 199,199
Liabilities					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	\$ 165,764	\$ 11,183	\$ 40,083	\$ 110,560	\$ 327,590
Current Portion of Long-Term Obligations	546,192	4,914	6,555	26,830	584,491
Due To Primary Government	-	-	348	57,949	58,297
Unearned Revenue	-	-	-	4,866	4,866
Leases Payable	-	-	-	520	520
Amount Held for Institutions	-	-	-	570,768	570,768
Other Liabilities	-	27,011	6,913	74	33,998
Total Current Liabilities	711,956	43,108	53,899	771,567	1,580,530
Noncurrent Liabilities:					
Pension & OPEB Liability	142,211	106,096	139,909	92,569	480,785
Noncurrent Portion of Long-Term Obligations	4,325,666	119,117	231,966	416,210	5,092,959
Total Noncurrent Liabilities	4,467,877	225,213	371,875	508,779	5,573,744
Total Liabilities	\$ 5,179,833	\$ 268,321	\$ 425,774	\$ 1,280,346	\$ 7,154,274
Other Deferred Inflows					
Related to Pensions & Other Postemployment Benefits	\$ 26,796	\$ 29,922	\$ 44,589	\$ 29,708	\$ 131,015
Other Deferred Inflows	26,850	-	-	535	27,385
Deferred Inflows Leases	-	-	13,245	42,956	56,201
Total Deferred Inflows of Resources	\$ 53,646	\$ 29,922	\$ 57,834	\$ 73,199	\$ 214,601
Net Position					
Net Investment in Capital Assets	\$ 3,309	\$ 461	\$ 344,731	\$ 307,512	\$ 656,013
Restricted:					
Debt Service	-	-	6,973	-	6,973
Bond Indentures	1,008,951	-	2,168	-	1,011,119
Expendable Endowments	-	-	-	15,805	15,805
Nonexpendable Endowments	-	-	-	749,699	749,699
Capital Projects	-	-	80,736	-	80,736
Other Purposes	-	-	-	321,609	321,609
Unrestricted (Deficit)	-	(84,099)	13,094	331,620	260,615
Total Net Position (Deficit)	\$ 1,012,260	\$ (83,638)	\$ 447,702	\$ 1,726,245	\$ 3,102,569

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, 2022

(Expressed in Thousands)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Connecticut Housing Finance Authority (12/31/21)	\$ 164,088	\$ 143,886	\$ -	\$ -
Connecticut Lottery Corporation	1,608,843	1,604,061	-	-
Connecticut Airport Authority	105,990	145,317	-	28,303
Other Component Units	<u>273,267</u>	<u>354,385</u>	<u>18,492</u>	<u>151,767</u>
Total Component Units	<u>\$ 2,152,188</u>	<u>\$ 2,247,649</u>	<u>\$ 18,492</u>	<u>\$ 180,070</u>

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 (12-31-21)	Connecticut Lottery Corporation	Connecticut Airport Authority	Other Component Units	Totals
\$ (20,202)	\$ -	\$ -	\$ -	\$ (20,202)
-	(4,782)	-	-	(4,782)
-	-	67,630	-	67,630
-	-	-	251,378	251,378
(20,202)	(4,782)	67,630	251,378	294,024
(11,447)	5,448	504	(25,349)	(30,844)
-	-	-	400	400
(11,447)	5,448	504	(24,949)	(30,444)
(31,649)	666	68,134	226,429	263,580
1,043,909	(84,304)	379,568	1,499,816	2,838,989
\$ 1,012,260	\$ (83,638)	\$ 447,702	\$ 1,726,245	\$ 3,102,569

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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 as prescribed in pronouncements of the Governmental Accounting Standards Board, except for the financial statements of the University of Connecticut Foundation, Incorporated (a component unit), and the Board of Regents. 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, 2021.

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. 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.

d. 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.

e. 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 market value at the date of donation or in the case of gifts at acquisition value.

Collections of historical documents, rare books and manuscripts, guns, paintings, and other items are not capitalized. These collections are held by the State Library for public exhibition, education, or research; and are kept protected, cared for, and preserved indefinitely. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are also not capitalized.

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.

The State also records right-to-use lease assets and lease liabilities for building space and equipment for which the State is the lessee with an initial individual cost of more than \$300,000. These assets and liabilities are initially recorded at the present value of payments expected to be made over the lease term. The right-to-use lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset using the effective interest rate, and the liability is reduced by the principal portion of lease payments made.

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.

Deferred Outflows of Resources

Deferred outflows of resources are defined as the consumption of net assets in one period that are applicable to future periods. These amounts are reported in the Statement of Net Position on the government-wide and fund financial statements in a separate section, after total assets.

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.

f. 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.

g. Deferred Inflows of Resources

Deferred inflows of resources are defined as the acquisition of net assets in one period that are applicable to future periods. These amounts are reported in the Statement of Net Position and Balance Sheet in a separate section, after total liabilities.

h. 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.

i. 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.

j. 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.

k. 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.

I. Upcoming Accounting Pronouncements

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice related to (1) commitments extended by issuers, (2) arrangements related with debt obligations, and (3) related note disclosures. This Statement is effective for reporting periods beginning after December 15, 2021, due to the COVID-19 pandemic this date is one year later than originally required in the Statement. The State is currently evaluating the impact this standard will have on its financial statements.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership (PPP’s). This Statement is effective for fiscal years beginning after June 15, 2022. The State is currently evaluating the impact this standard will have on its financial statements.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and provide uniform guidance for accounting and financial reporting for transactions that meet that definition. This Statement is effective for fiscal years beginning after June 15, 2022, due to the COVID-19 pandemic this date is a year later than what the Board proposed in the exposure draft. The State is currently evaluating the impact this standard will have on its financial statements.

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units when a component unit does not have a governing board and the primary government performs the duties that a government board would typically perform; (2) ease costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit plans, and employee benefit plans other than pension plans or OPEB plans; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans. This Statement is effective for fiscal years beginning after June 15, 2021. The State is currently evaluating the impact this standard will have on its financial statements.

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 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 12, 2023. The State is currently evaluation the impact this standard will have on its financial statements.

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primarily 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.

m. Use of Estimates

The preparation of the financial statements in conformity with GAAP 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, 2022, none of which constitutes a violation of statutory provisions (amounts in thousands).

<u>Capital Projects</u>		
Transportation	\$	718
<u>Special Revenue</u>		
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, 2022, STIF had the following investments and maturities (amounts in thousands):

Short-Term Investment Fund			
		Investment	
		Maturities	
		(in years)	
	Amortized	Less	
Investment Type	Cost	Than 1	1-5
Treasury Securities	\$ 75,042	\$ 75,042	\$ -
Federal Agency Securities	2,250,976	2,250,976	-
Bank Commercial Paper	2,427,268	2,427,268	-
Repurchase Agreements	2,030,000	2,030,000	-
Money Market Funds	2,186,219	2,186,219	-
Total Investments	\$ 8,969,505	\$ 8,969,505	\$ -

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, 2022, the weighted average maturity of STIF was 29 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, 2022, the amount of STIF's investments in variable-rate securities was \$1.935 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, 2022, STIF's investments were rated by Standard and Poor's as follows (amounts in thousands):

<u>Credit Quality Ratings</u>	<u>Amortized</u>	
	<u>Cost</u>	<u>Percentage of Amortized Cost</u>
A-1+	\$ 1,822,465	20.3%
A-1	1,784,803	19.9%
A-2	850,000	9.5%
AAAm	2,186,219	24.4%
U.S. Government Agency Securities	2,250,976	25.1%
United States Treasury Securities	75,042	0.8%
Total	<u>\$ 8,969,505</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, 2022, STIF's investments in any one issuer that represents more than 5 percent of total investments were as follows (amounts in thousands):

<u>Investment Issuer</u>	<u>Cost</u>
Federal Home Loan Bank	\$ 1,307,937

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, 2022, \$8,250,792 of the bank balance of STIF's deposits of \$8,501,087 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 8,250,792
Uninsured and collateral held by trust department of either the pledging bank or another bank not in the name of the State	-
Total	<u>\$ 8,250,792</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.

	Primary Government		
	Governmental	Business-Type	Fiduciary
	Activities	Activities	Funds
Equity in the CIFS	\$ 118,460	\$ 589	\$ 44,415,018
Other Investments	50	66,550	19
Total Investments-Current	\$ 118,510	\$ 67,139	\$ 44,415,037

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, 2022, 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	\$ 842,617	\$ -	\$ 842,617	\$ -
Asset Backed Securities	290,012	-	290,012	-
Government Securities	5,054,561	-	5,054,561	-
Government Agency Securities	1,325,006	-	1,325,006	-
Mortgage Backed Securities	463,960	-	463,960	-
Corporate Debt	4,472,836	-	4,457,391	15,445
Convertible Securities	152,366	3,464	148,902	-
Derivatives	7,394	-	7,394	-
Common Stock	16,148,059	16,124,351	23,607	101
Preferred Stock	89,851	87,939	1,912	-
Real Estate Investment Trust	586,456	585,739	717	-
Mutual Fund	410,342	410,342	-	-
Total	\$ 29,843,460	\$ 17,211,835	\$ 12,616,079	\$ 15,546
Investments Measured by Net Asset Value (NAV)				
		Unfunded	Redemption	Redemption
		Commitments	Frequency	Notice Period
Limited Partnerships	12,000,319	7,472,438	Illiquid	N/A
Total	12,000,319	\$ 7,472,438		
Total Investments in Securities at Fair Value	\$ 41,843,779			

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, 2022 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	1 - 5	6 - 10	More Than 10
Cash Equivalents	\$ 842,617	\$ 842,617	\$ -	\$ -	\$ -
Asset Backed Securities	290,012	357	56,186	74,771	158,698
Government Securities	5,054,561	204,239	1,894,514	1,643,712	1,312,096
Government Agency Securities	1,325,006	25,229	3,106	16,978	1,279,693
Mortgage Backed Securities	463,960	5,466	9,057	45,507	403,930
Corporate Debt	4,472,836	463,386	1,470,551	1,907,043	631,856
Convertible Debt	152,366	6,223	124,943	19,638	1,562
	<u>\$ 12,601,358</u>	<u>\$ 1,547,517</u>	<u>\$ 3,558,357</u>	<u>\$ 3,707,649</u>	<u>\$ 3,787,835</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, 2022, 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
A	\$ 633,614	\$ -	\$ 2,614	\$ 104,172	\$ -	\$ 1,334	\$ 522,373	\$ 3,121
Aa	223,232	-	7,931	146,122	-	9,407	59,473	299
Aaa	5,129,177	-	99,075	3,459,449	1,325,006	194,564	51,083	-
B	1,011,349	-	2,676	97,837	-	-	906,819	4,017
Ba	1,041,502	-	1,346	229,299	-	63	808,294	2,500
Baa	1,245,557	-	5,647	254,080	-	2,075	977,767	5,988
C	1,849	-	-	1,285	-	-	564	-
Ca	27,788	-	3,736	10,697	-	569	12,768	18
Caa	409,996	-	1,915	42,317	-	773	361,771	3,220
Not Rated	2,877,294	842,617	165,072	709,303	-	255,175	771,924	133,203
	<u>\$ 12,601,358</u>	<u>\$ 842,617</u>	<u>\$ 290,012</u>	<u>\$ 5,054,561</u>	<u>\$ 1,325,006</u>	<u>\$ 463,960</u>	<u>\$ 4,472,836</u>	<u>\$ 152,366</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, 2022, CIFS' foreign deposits and investments were as follows (amounts in thousands):

Foreign Currency	Combined Investment Funds									
	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	\$ 893	\$ 723	\$ -	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Australian Dollar	264,948	1,629	-	2,567	4,806	-	-	244,831	-	11,115
Brazilian Real	294,962	2,403	-	103,193	6,608	(820)	-	135,237	48,341	-
Canadian Dollar	63,424	1,072	-	-	-	-	-	61,506	-	846
Chilean Peso	29,500	210	-	28,919	-	371	-	-	-	-
Colombian Peso	71,846	842	-	59,562	8,722	2,720	-	-	-	-
Costa Rican Colon	362	-	-	362	-	-	-	-	-	-
Czech Koruna	16,631	(781)	-	12,501	-	(490)	-	5,401	-	-
Danish Krone	153,103	560	-	-	4,232	-	-	148,311	-	-
Dominican Peso	4,443	-	-	4,443	-	-	-	-	-	-
Egyptian Pound	1,012	823	-	-	189	-	-	-	-	-
Euro Currency	1,607,559	2,368	-	54,100	15,227	3,849	17,256	1,493,004	15,743	6,012
Hong Kong Dollar	751,821	895	-	368	-	-	5,335	736,263	-	8,960
Hryvnia	7,941	(933)	-	6,475	2,399	-	-	-	-	-
Hungarian Forint	21,803	785	(2,691)	19,118	76	(537)	-	5,052	-	-
Indonesian Rupee	9,383	-	-	-	9,513	(130)	-	-	-	-
Indonesian Rupiah	146,303	1,589	-	56,166	30,752	-	-	57,796	-	-
Japanese Yen	771,680	8,261	-	-	-	-	5,069	742,338	-	16,012
Kazakhstan Tenge	6,577	-	-	-	6,577	-	-	-	-	-
Malaysian Ringgit	61,806	(14)	-	58,068	-	7	-	3,745	-	-
Mexican Peso	129,900	1,027	-	83,869	2,883	125	-	41,996	-	-
New Israeli Sheqel	52,889	153	-	1,902	-	-	-	50,658	-	176
New Zealand Dollar	7,818	131	-	-	-	-	-	7,066	-	621
Norwegian Krone	40,564	55	-	-	-	-	-	40,509	-	-
Philippine Peso	3,682	-	-	2,087	-	-	-	1,595	-	-
Polish Zloty	42,524	(28)	-	18,462	-	398	-	23,692	-	-
Pound Sterling	990,723	2,878	-	-	242	-	913	789,310	186,932	10,448
Romanian Leu	12,881	(2)	-	12,883	-	-	-	-	-	-
Russian Ruble	14,093	1,258	-	10,562	862	-	-	1,411	-	-
Singapore Dollar	36,611	287	-	861	-	433	186	28,281	-	6,563
Peruvian Sol	38,421	415	-	34,342	3,664	-	-	-	-	-
South African Rand	230,221	(37)	-	98,390	6,549	(456)	-	125,775	-	-
South Korean Won	348,749	1	-	-	-	(370)	-	329,544	19,574	-
Swedish Krona	106,574	895	-	-	-	-	-	105,636	43	-
Swiss Franc	475,486	3,172	-	-	-	-	317	471,997	-	-
Thailand Baht	80,279	(303)	-	17,485	-	(31)	-	63,128	-	-
Turkish Lira	3,521	452	-	182	-	-	-	2,887	-	-
Uganda Shilling	1,309	142	-	1,167	-	-	-	-	-	-
Uruguayan Peso	26,010	(150)	-	26,160	-	-	-	-	-	-
Uzbekistan Sum	3,150	-	-	3,150	-	-	-	-	-	-
Yuan Renminbi	7,617	5,718	-	-	1,736	163	-	-	-	-
Yuan Renminbi (Offshore)	(5,564)	(5,564)	-	-	-	-	-	-	-	-
Zambian Kwacha	3,073	53	-	1,186	1,834	-	-	-	-	-
	\$ 6,936,528	\$ 30,985	\$ (2,691)	\$ 718,700	\$ 106,871	\$ 5,232	\$ 29,076	\$ 5,716,969	\$ 270,633	\$ 60,753

Derivatives

As of June 30, 2022, the CIFS held the following derivative investments (amounts in thousands):

	2022	2021
	<u>Fair Value</u>	<u>Fair Value</u>
Adjustable Rate Securities	\$ 1,085,158	\$ 631,503
Asset Backed Securities	286,282	177,628
Mortgage Backed Securities	463,959	392,400
Forward Mortgage Backed Securities (TBA's)	433,856	536,957
Interest Only	11,131	14,358
Total	<u>\$ 2,280,386</u>	<u>\$ 1,752,846</u>

The Core Fixed Income Fund held futures with a negative notional cost of \$316,137,147. The Emerging Market Debt Fund held futures with a negative notional cost of \$27,517,571. Also, the Developed Market International Stock held futures with a notional cost of \$29,088,316. Futures with a notional cost of \$61,333,864 were held for the Emerging Markets International Stock Fund. In addition, the Real Assets Fund held futures with a notional cost of \$752,306.

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, 2022, the fair value of contracts to buy and contracts to sell was \$932.5 million and \$928.9 billion, 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, 2022, the CIFS had deposits with a bank balance of \$82.8 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, 2022, 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	\$ 1,494	\$ 1,494	\$ -	\$ -
Fixed Income Securities	1,855	1,855	-	-
Equity Securities	12,290	12,290	-	-
Total	<u>\$ 15,639</u>	<u>\$ 15,639</u>	<u>\$ -</u>	<u>\$ -</u>
Investments Measured by Net Asset Value (NAV)		Unfunded	Redemption	Redemption
		Commitments	Frequency	Notice Period
Private Capital Partnerships	\$ 426	\$ 112	N/A	N/A
Private Real Estate Partnerships	8	35	N/A	N/A
Natural Resource Partnerships	288	36	N/A	N/A
Long/Short Equities	1	-	N/A	N/A
Relative Value	1,155	-	N/A	N/A
Other	715	-	N/A	N/A
Total	<u>2,593</u>	<u>\$ 183</u>		
Total Investments in Securities at Fair Value	<u>\$ 18,232</u>			

As of June 30, 2022, 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	\$ 1,681	\$ 50	\$ 1,631	\$ -
U.S. Government and Agency Securities	259,087	82,872	7,017	169,198
Guaranteed Investment Contracts	54,013	6,167	19,967	27,879
Money Market Funds	63,441	63,441	-	-
Total Debt Investments	378,222	<u>\$ 152,530</u>	<u>\$ 28,615</u>	<u>\$ 197,077</u>
Endowment Pool	17,517			
Corporate Stock	228			
Other Investments	11,527			
Total Investments	<u>\$ 407,494</u>			

Credit Risk

As of June 30, 2022, 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	\$ 1,681	\$ 682	\$ 999	\$ -	\$ -
U.S. Government and Agency Securities	176,215	176,215	-	-	-
Guaranteed Investment Contracts	54,013	14,566	32,479	-	6,968
Money Market Funds	63,441	-	-	-	63,441
Total	<u>\$ 295,350</u>	<u>\$ 191,463</u>	<u>\$ 33,478</u>	<u>\$ -</u>	<u>\$ 70,409</u>

Connecticut State Universities had \$82.9 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, 2022, \$165,595 of the bank balance of the Primary Government of \$188,577 was exposed to custodial credit risk as follows

Uninsured and uncollateralized	\$ 99,373
Uninsured and collateral held by trust department of either the pledging bank or another bank not in the name of the State	66,222
Total	<u>\$ 165,595</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, 2021 and June 30, 2022, respectively (amounts in thousands):

Major Component Units					
Investment Type	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Collateralized Mortgage Obligations	\$ 459	\$ -	\$ 85	\$ -	\$ 374
GNMA & FNMA Program Assets	2,199,619	-	423	12,611	2,186,585
Money Market	8,074	8,074	-	-	-
Municipal Bonds	46,556	440	1,748	2,300	42,068
STIF	1,140,450	1,140,450	-	-	-
MBS's	160	3	10	147	-
Structured Securities	270	-	-	270	-
U.S. Government Agency Securities	866	-	-	-	866
VRDN's	89,000	-	-	48,545	40,455
Total Debt Investments	3,485,454	\$ 1,148,967	\$ 2,266	\$ 63,873	\$ 2,270,348
Annuity Contracts	123,191				
Total Investments	\$ 3,608,645				

The CHFA and the CLC own 96.6 percent and 3.4 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 investment risks discussed next.

Interest Rate Risk**CHFA**

Exposure to declines in fair value is substantially limited to GNMA Program Assets. 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, 2021 as follows (amounts in thousands):

Component Units						
Investment Type	Fair Value	Quality Ratings				
		AAA	AA	CCC	D	Unrated
Collateralized Mortgage Obligations	\$ 459	\$ 374		\$ -	\$ -	\$ 85
GNMA & FNMA Program Assets	2,199,619	2,199,619		-	-	-
Money Market	8,074	6,994		-	-	1,080
Municipal Bonds	46,556	8,300		-	-	38,256
STIF	1,140,450	1,140,450		-	-	-
MBS's	160	160		-	-	-
Structured Securities	270	-		270	-	-
U.S. Government Agency Securities	866	866		-	-	-
VRDN's	89,000	54,660	34,340	-	-	-
Total	\$ 3,485,454	\$ 3,411,423	\$ 34,340	\$ 270	\$ -	\$ 39,421

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, 2021, 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 and FNMA 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 \$5,258.6 million and \$5,145.6 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 5.55 days and an average weighted maturity of 37.48 days.

Note 4

Receivables-Current

As of June 30, 2022, current receivables consisted of the following (amounts in thousands):

	Primary Government		
	Governmental Activities	Business-Type Activities	Component Units
Taxes	\$ 3,291,495	\$ -	\$ -
Accounts	1,458,097	537,818	80,914
Loans-Current Portion	-	252,684	2,927
Leases-Current Portion	-	4,707	5,568
Other Governments	1,013,941	18,103	19,131
Interest	2,053	6,367	2,584
Other	26,061	-	-
Total Receivables	5,791,646	819,679	111,125
Allowance for			
Uncollectibles	(965,023)	(115,522)	(8,574)
Receivables, Net	\$ 4,826,623	\$ 704,157	\$ 102,551

Note 5

Taxes Receivable

Taxes receivable consisted of the following as of June 30, 2022 (amounts in thousands):

	Governmental Activities		
	General Fund	Transportation Fund	Total
Sales and Use	\$ 1,212,533	\$ -	\$ 1,212,533
Income Taxes	1,065,835	-	1,065,835
Corporations	230,504	-	230,504
Gasoline and Special Fuel	-	257,673	257,673
Various Other	524,949	-	524,949
Total Taxes Receivable	3,033,821	257,673	3,291,494
Allowance for Uncollectibles	(272,123)	(300)	(272,423)
Taxes Receivable, Net	\$ 2,761,698	\$ 257,373	\$ 3,019,071

Note 6

Receivables-Noncurrent

Noncurrent receivables for the primary government and its component units, as of June 30, 2022, consisted of the following (amounts in thousands):

	Primary Government		
	Governmental Activities	Business-Type Activities	Component Units
Accounts	\$ -	\$ -	\$ 56,481
Loans	1,090,344	996,044	152,049
Leases	-	7,955	47,518
Total Receivables	1,090,344	1,003,999	256,048
Allowance for Uncollectibles	(74,422)	(699)	(21,503)
Receivables, Net	\$ 1,015,921	\$ 1,003,300	\$ 234,545

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 percent to 4 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 \$808.2 million.

The Connecticut Higher Education Supplemental Loan Authority (a component unit) makes loans to individuals from the proceeds of bonds issued by the Authority. The loans bear interest rates ranging from 3.75 percent to 5.99 percent. At year end, the noncurrent portion of loans receivable was \$92.1 million.

Note 7

Restricted Assets

Restricted assets are defined as resources that are restricted by legal or contractual requirements. As of June 30, 2022, 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	\$ 1,146,699	\$ -	\$ -	\$ -	\$ 1,146,699
Total Governmental Activities	\$ 1,146,699	\$ -	\$ -	\$ -	\$ 1,146,699
Business-Type Activities:					
UConn/Health Center	\$ 196,044	\$ -	\$ -	\$ -	\$ 196,044
Clean Water	166,938	78,810	-	-	245,748
Other Proprietary	36,942	2,447	-	-	39,389
Total Business-Type Activities	\$ 399,924	\$ 81,257	\$ -	\$ -	\$ 481,181
Component Units:					
CHFA	\$ 285	\$ 3,485,454	\$ 2,598,606	\$ 58,355	\$ 6,142,700
CAA	102,295	3,156	-	1,988	107,439
Other Component Units	224,630	637,217	228,538	7,875	1,098,260
Total Component Units	\$ 327,210	\$ 4,125,827	\$ 2,827,144	\$ 68,218	\$ 7,348,399

Note 8

Current Liabilities

Accounts Payable and Accrued Liabilities

As of June 30, 2022, 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	\$ 138,414	\$ 352,408	\$ -	\$ -	\$ -	\$ 490,822
Transportation	21,390	30,410	-	-	-	51,800
Restricted Accounts	278,739	22,440	-	-	-	301,179
Grants and Loans	6,091	133	-	-	4,157	10,381
Other Governmental	136,446	15,218	-	-	-	151,664
Internal Service	(222)	462	-	-	3	243
Reconciling amount from fund financial statements to government-wide financial statements	-	-	309,043	15,088	4,108,403	4,432,534
Total-Governmental Activities	\$ 580,858	\$ 421,071	\$ 309,043	\$ 15,088	\$ 4,112,563	\$ 5,438,623
Business-Type Activities:						
UConn/Health Center	\$ 99,793	\$ 144,394	\$ -	\$ 9,717	\$ 49,729	\$ 303,633
Board of Regents	25,718	159,088	1,636	2,238	112	188,792
Other Proprietary	5,254	-	12,151	-	819	18,224
Total-Business-Type Activities	\$ 130,765	\$ 303,482	\$ 13,787	\$ 11,955	\$ 50,660	\$ 510,649
Component Units:						
CHFA	\$ -	\$ -	\$ 14,901	\$ -	\$ 150,863	\$ 165,764
Connecticut Lottery Corporation	10,237	-	946	-	-	11,183
Connecticut Airport Authority	25,333	6,219	3,784	-	4,746	40,082
Other Component Units	35,805	1,362	520	520	72,874	111,081
Total-Component Units	\$ 71,375	\$ 7,581	\$ 20,151	\$ 520	\$ 228,483	\$ 328,110

Note 9**Capital Assets**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,945,507	\$ 24,866	\$ -	\$ 1,970,373
Construction in Progress	6,124,019	1,133,055	1,109,251	6,147,823
Art & Historical Collections	221,803	2,994	-	224,797
Total capital assets not being depreciated	8,291,329	1,160,915	1,109,251	8,342,993
Other capital assets:				
Buildings	4,899,539	20,020	1,423	4,918,136
Improvements other than buildings	482,096	5,181	1,448	485,829
Equipment	2,671,917	200,901	65,560	2,807,258
Right-to-use assets	1,590	73,880	1,696	73,774
Infrastructure	18,212,408	745,400	-	18,957,808
Total other capital assets at historical cost	26,267,550	1,045,382	70,127	27,242,805
Less accumulated depreciation for:				
Buildings	1,954,072	122,953	1,423	2,075,602
Improvements other than buildings	438,138	24,595	1,448	461,285
Equipment	2,625,510	203,407	65,560	2,763,357
Right-to-use assets	-	12,320	1,696	10,624
Infrastructure	12,364,352	477,004	-	12,841,356
Total accumulated depreciation	17,382,072	840,279	70,127	18,152,224
Other capital assets, net	8,885,478	205,103	-	9,090,581
Governmental activities capital assets, net	<u>\$ 17,176,807</u>	<u>\$ 1,366,018</u>	<u>\$ 1,109,251</u>	<u>\$ 17,433,574</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Legislative	\$ 5,621
General Government	32,057
Regulation & Protection	33,845
Conservation & Development	12,716
Health & Hospitals	11,479
Transportation	646,661
Human Services	2,292
Education, Libraries & Museums	32,472
Corrections	37,613
Judicial	19,066
Capital assets held by the government's internal service funds are charged to various functions based on the usage of the assets	<u>6,457</u>
TOTAL	<u>\$ 840,279</u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital Assets not being Depreciated:				
Land	\$ 78,819	\$ 1,416	\$ -	\$ 80,235
Construction in Progress	300,025	268,622	185,072	383,575
Art & Historical Collections	56,768	433	42	57,159
Total Capital Assets not being Depreciated	435,612	270,471	185,114	520,969
Capital Assets being Depreciated:				
Buildings	7,026,245	218,909	26,637	7,218,517
Improvements Other Than Buildings	703,755	9,335	3,580	709,510
Equipment	1,048,108	72,252	85,097	1,035,263
Right-to-use Assets	205,825	17,700	4,435	219,090
Total Other Capital Assets at Historical Cost	8,983,933	318,196	119,749	9,182,380
Less: Accumulated Depreciation For:				
Buildings	2,980,274	209,714	12,752	3,177,236
Improvements Other Than Buildings	297,610	21,474	2,922	316,162
Equipment	769,517	61,595	55,597	775,515
Right-to-use Assets	-	32,075	-	32,075
Total Accumulated Depreciation	4,047,401	324,858	71,271	4,300,988
Other Capital Assets, Net	4,936,532	(6,662)	48,478	4,881,392
Business-Type Activities, Capital Assets, Net	<u>\$ 5,372,144</u>	<u>\$ 263,809</u>	<u>\$ 233,592</u>	<u>\$ 5,402,361</u>

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, 2022 (amounts in thousands):

Land	\$ 60,125
Buildings	1,012,762
Improvements other than Buildings	389,673
Machinery and Equipment	436,077
Right-to-use Assets	11,451
Construction in Progress	364,296
Total Capital Assets	2,274,383
Accumulated Depreciation	1,191,179
Capital Assets, Net	<u>\$ 1,083,204</u>

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:

	<u>SERS</u>	<u>TRS</u>	<u>JRS</u>
Inactive Members or their Beneficiaries receiving benefits	53,699	39,341	303
Inactive Members Entitled to but not yet Receiving Benefits	2,086	11,303	6
Active Members	48,014	52,200	184

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 are required to contribute 5 percent of their annual salary. 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, 2021.

Asset Class	SERS		TRB		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%	5.6%	20.0%	5.4%
Developed Market Intl. Stock Fund	11.0%	6.4%	11.0%	6.0%	11.0%	6.4%
Emerging Markets Intl. Stock Fund	9.0%	8.6%	9.0%	7.9%	9.0%	8.6%
Core Fixed Income Fund	13.0%	0.8%	16.0%	2.1%	13.0%	0.8%
Inflation Linked Bond Fund	0.0%	0.0%	5.0%	1.1%	0.0%	0.0%
Emerging Market Debt Fund	5.0%	3.8%	5.0%	2.7%	5.0%	3.8%
High Yield Bonds	3.0%	3.4%	6.0%	4.0%	3.0%	3.4%
Real Estate Fund	19.0%	5.2%	10.0%	4.5%	19.0%	5.2%
Private Equity	10.0%	9.4%	10.0%	7.3%	10.0%	9.4%
Private Credit	5.0%	6.5%	0.0%	0.0%	5.0%	6.5%
Alternative Investments	3.0%	3.1%	7.0%	2.9%	3.0%	3.1%
Liquidity Fund	2.0%	-0.4%	1.0%	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, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan expense, was -7.63 percent, -7.63 percent, and -7.73 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 the net pension liability as of the measurement June 30, 2021 were as follows (amounts in thousands):

	<u>SERS</u>	<u>TRS</u>	<u>JRS</u>
Total Pension Liability	\$ 38,344,444	\$ 38,043,351	\$ 490,710
Fiduciary Net Position	<u>17,080,640</u>	<u>23,117,088</u>	<u>301,995</u>
Net Pension Liability	<u>\$ 21,263,804</u>	<u>\$ 14,926,263</u>	<u>\$ 188,715</u>
Ratio of Fiduciary Net Position to Total Pension Liability	44.55%	60.77%	61.54%

Deferred Retirement Option Program (DROP)

Section 10-183v of the General Statute authorizes that a TRS member teacher receiving retirement benefits from the system may be reemployed for up to one full school year by a local board of education, the State Board of Education or by a constituent unit of the state system of higher education in a position (1) designated by the Commissioner of Education as a subject shortage area, or (2) at a school located in a school district identified as a priority school district, or (3) reemployed as a teacher in a district designated as an alliance district pursuant to section 10-262u. Such reemployment may be extended for an additional school year, by written request for approval to the Teachers' Retirement Board.

As of June 30, 2022, the balance held for the DROP was not available from the Teachers' Retirement Board.

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%	Current	1%
	Decrease in	Discount	Increase in
	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>
SERS Net Pension Liability	\$ 25,542	\$ 21,018	\$ 17,245
TRS Net Pension Liability	\$ 19,751	\$ 14,926	\$ 10,920
JRS Net Pension Liability	\$ 238	\$ 189	\$ 146
Component Units	\$ 299	\$ 246	\$ 202

*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, 2022 (amounts in thousands):

	<u>SERS</u>	<u>TRS</u>	<u>IRS</u>	<u>Total</u>
Primary Government	\$ 2,826,428	\$ 2,347,299	\$ 33,170	\$ 5,206,897
Component Units	22,753	-	-	22,753
Total Employer Contributions	<u>\$ 2,849,181</u>	<u>\$ 2,347,299</u>	<u>\$ 33,170</u>	<u>\$ 5,229,650</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, 2021, the primary government and component units reported net pension liabilities for the following plans administered by the State as follows (amounts in thousands):

	<u>Primary Government</u>	<u>Component Units</u>
Proportionate Share of the Net Pension Liability		
State Employees' Retirement System	\$ 21,017,899	\$ 245,905
Net Pension Liability		
Teachers' Retirement System	14,926,263	-
Judicial Retirement System	188,715	-
Total Net Pension Liability	<u>\$ 36,132,877</u>	<u>\$ 245,905</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, 2021 as follows:

	<u>Primary Government</u>	<u>Component Units</u>
State Employees' Retirement System		
Proportion-June 30, 2021	98.84%	1.16%

For the measurement June 30, 2021, 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 Units</u>
Pension Expense		
State Employees' Retirement System	\$ 1,691,359	\$ 17,043
Teachers' Retirement System	963,525	-
Judicial Retirement System	15,493	-
	<u>\$ 2,670,377</u>	<u>\$ 17,043</u>

Deferred Outflows and Inflows of Resources

As of the reporting date June 30, 2022, 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	\$ -	\$ 1,482,014	\$ -	17,340
Difference Between Expected and Actual Experience	1,454,191	-	17,013	-
Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	-	-	17,706	20,382
Change in Assumptions	-	38,736	-	454
Employer Contributions Subsequent to Measurement Date	2,825,319	-	23,862	-
Total	<u>\$ 4,279,510</u>	<u>\$ 1,520,750</u>	<u>\$ 58,581</u>	<u>\$ 38,176</u>
Teachers' Retirement System				
Differences Between Expected and Actual Experience	\$ -	\$ 400,096		
Change in Assumptions	3,028,417	-		
Net Difference Between Projected and Actual Earnings on Plan Investments	-	1,935,806		
Employer Contributions Subsequent to Measurement Date	2,347,299	-		
Total	<u>\$ 5,375,716</u>	<u>\$ 2,335,902</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	33,170	-		
Total	<u>\$ 39,924</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):

<u>State Employees' Retirement System</u>		<u>Primary</u>	<u>Component</u>
<u>Year</u>		<u>Government</u>	<u>Units</u>
1		\$ 140,168	\$ 1,695
2		122,197	958
3		(52,489)	(2,275)
4		(318,004)	(4,788)
5		44,243	955
		<u>\$ (63,885)</u>	<u>\$ (3,455)</u>

<u>Teachers' Retirement System</u>		<u>Primary</u>
<u>Year</u>		<u>Government</u>
1		\$ 490,179
2		245,773
3		208,773
4		(297,987)
5		45,777
6		-
		<u>\$ 692,515</u>

<u>Judges' Retirement System</u>		<u>Primary</u>
<u>Year</u>		<u>Government</u>
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, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>SERS</u>	<u>TRS</u>	<u>JRS</u>
Valuation Date	6/30/2021	6/30/2021	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, 2021 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, 2021 TRS actuarial report were based on the Pub T-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 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, 2021 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, 2021 (amounts in thousands):

Total Pension Liability	SERS	TRS	JRS
Service Cost	\$ 396,602	\$ 599,484	\$ 9,289
Interest	2,474,161	2,486,930	32,743
Benefit Changes	-	-	-
Difference between expected and actual experience	778,249	-	(9,271)
Changes of assumptions	(48,241)	-	(1,020)
Benefit payments	-	(2,171,063)	(31,116)
Refunds of Contributions	(2,227,463)	-	(6)
Net change in total pension liability	1,373,308	915,351	619
Total pension liability - beginning (a)	36,971,136	37,128,000	490,091
Total pension liability - ending (c)	\$ 38,344,444	\$ 38,043,351	\$ 490,710
Plan fiduciary net position			
Contributions - employer	\$ 2,568,591	\$ 2,153,478	\$ 31,893
Contributions - member	194,775	323,306	1,570
Net investment income	3,301,219	4,528,666	59,881
Benefit payments	(2,227,463)	(2,171,063)	(31,116)
Administrative Expense	(568)	-	-
Refunds of Contributions	-	-	(6)
Other	(5,402)	791	-
Net change in plan fiduciary net position	3,831,152	4,835,178	62,222
Plan net position - beginning (b)	13,249,488	18,281,910	239,773
Plan net position - ending (d)	\$ 17,080,640	\$ 23,117,088	\$ 301,995
Net pension liability - beginning (a)-(b)	\$ 23,721,648	\$ 18,846,090	\$ 250,318
Net pension liability - ending (c)-(d)	\$ 21,263,804	\$ 14,926,263	\$ 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 5 percent of their annual salaries. The State is required to contribute 8 percent of covered salary. During the year, plan members and the State contributed \$32.3 million and \$41.9 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:

	<u>MERS</u>	<u>CPJERS</u>
Retirees and beneficiaries		
receiving benefits	8,227	370
Terminated plan members entitled		
to but not receiving benefits	1,546	97
Active plan members	<u>9,612</u>	<u>323</u>
Total	<u>19,385</u>	<u>790</u>
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.

<u>Asset Class</u>	<u>MERS</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	20.0%	5.3%
Developed Market (Non-U.S.)	11.0%	5.1%
Emerging Markets (Non-U.S.)	9.0%	7.4%
Core Fixed Income	16.0%	1.6%
Inflation Linked Bond	5.0%	1.3%
Emerging Market Debt	5.0%	2.9%
High Yield Bond	6.0%	3.4%
Real Estate	10.0%	4.7%
Private Equity	10.0%	7.3%
Alternative Investments	7.0%	3.2%
Liquidity Fund	1.0%	0.9%

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.

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

The components of the net pension liability for MERS as June 30, 2021 were as follows (amounts in thousands):

	<u>MERS</u>
Total Pension Liability	\$ 4,077,804
Fiduciary Net Position	3,367,803
Net Pension Liability	<u>\$ 710,001</u>
Ratio of Fiduciary Net Position to Total Pension Liability	82.59%

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):

	<u>1%</u> <u>Decrease in</u> <u>Rate</u>	<u>Current</u> <u>Discount</u> <u>Rate</u>	<u>1%</u> <u>Increase in</u> <u>Rate</u>
Net Pension Liability	\$ 1,197,270	\$ 710,001	\$ 287,796

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):

	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Municipal Employees Retirement System		
Difference Between Expected and Actual Experience	\$ 64,738	\$ 43,102
Changes in actuarial assumptions	85,977	-
Net Difference Between Projected and Actual Investment Earnings on Plan Investments	-	289,913
Employer Contributions Subsequent to Measurement Date	134,628	-
	<u>\$ 285,343</u>	<u>\$ 333,015</u>

Amounts recognized in subsequent years (amounts in thousands):

<u>Year</u>	<u>MERS</u>
1	\$ 40,612
2	(66,159)
3	(66,232)
4	(88,521)

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, 2021 (amounts in thousands):

Total Pension Liability MERS	
Service Cost	\$ 87,646
Interest on the total pension liability	263,242
Difference between expected and actuary experience	67,307
Benefit payments	(200,471)
Refunds of contributions	(1,520)
Net change in total pension	216,203
Total pension liability - beginning	3,861,601
Total pension liability - ending (a)	\$ 4,077,804
Plan net position	
Contributions - employer	115,452
Contributions - member	32,662
Net investment income	672,837
Benefit payments	(200,471)
Refunds of contributions	(1,520)
Other	290
Net change in plan net position	619,250
Plan net position - beginning	\$ 2,748,553
Plan net position - ending (b)	\$ 3,367,803
Net pension liability - ending (a) - (b)	\$ 710,001

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	2.50%
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, 2022, 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	\$ -	\$ 5,105	\$ 108	\$ 3,369	\$ 64	\$ 465	\$ 9,111
Receivables:							
Accounts, Net of Allowances	13,031	12,902	8	18,683	5	-	44,629
From Other Governments	-	48	-	-	-	-	48
From Other Funds	3,203,864	903,677	-	25	-	1	4,107,567
Interest	222	172	-	8	-	-	402
Investments	15,412,697	20,632,472	276,266	2,985,829	125,249	2,485	39,434,998
Securities Lending Collateral	1,224,747	1,663,662	22,095	240,646	10,126	198	3,161,474
Noncurrent:							
Due From Employers	-	-	-	12,114	-	-	12,114
Total Assets	<u>\$ 19,854,561</u>	<u>\$ 23,218,038</u>	<u>\$ 298,477</u>	<u>\$ 3,260,674</u>	<u>\$ 135,444</u>	<u>\$ 3,149</u>	<u>\$ 46,770,343</u>
Liabilities							
Accounts Payable and Accrued Liabilities	\$ 28	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ 2,728
Securities Lending Obligation	1,224,747	1,663,662	22,095	240,646	10,126	198	3,161,474
Due to Other Funds	26,061	1,955	-	-	-	-	28,016
Total Liabilities	<u>\$ 1,250,836</u>	<u>\$ 1,668,317</u>	<u>\$ 22,095</u>	<u>\$ 240,646</u>	<u>\$ 10,126</u>	<u>\$ 198</u>	<u>\$ 3,192,218</u>
Net Position							
Held in Trust For Employee							
Pension Benefits	<u>\$ 18,603,725</u>	<u>\$ 21,549,721</u>	<u>\$ 276,382</u>	<u>\$ 3,020,028</u>	<u>\$ 125,318</u>	<u>\$ 2,951</u>	<u>\$ 43,578,125</u>
Total Net Position	<u>\$ 18,603,725</u>	<u>\$ 21,549,721</u>	<u>\$ 276,382</u>	<u>\$ 3,020,028</u>	<u>\$ 125,318</u>	<u>\$ 2,951</u>	<u>\$ 43,578,125</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	\$ 202,270	\$ 392,913	\$ 1,643	\$ 32,894	\$ 245	\$ 28	\$ 629,993
State	2,849,181	2,347,299	33,170	-	-	-	5,229,650
Municipalities	-	-	-	134,628	-	-	134,628
Total Contributions	<u>3,051,451</u>	<u>2,740,212</u>	<u>34,813</u>	<u>167,522</u>	<u>245</u>	<u>28</u>	<u>5,994,271</u>
Investment Income	(1,497,293)	(2,003,293)	(27,103)	(293,877)	(12,292)	(243)	(3,834,101)
Less: Investment Expenses	(16,024)	(21,443)	(290)	(3,144)	(132)	(3)	(41,036)
Net Investment Income	<u>(1,513,317)</u>	<u>(2,024,736)</u>	<u>(27,393)</u>	<u>(297,021)</u>	<u>(12,424)</u>	<u>(246)</u>	<u>(3,875,137)</u>
Transfer In	735,664	903,643	-	-	-	-	1,639,307
Other	1,631,796	-	1	-	3,022	22	1,634,841
Total Additions	<u>3,905,594</u>	<u>1,619,119</u>	<u>7,421</u>	<u>(129,499)</u>	<u>(9,157)</u>	<u>(196)</u>	<u>5,393,282</u>
Deductions							
Administrative Expense	-	-	-	-	-	-	-
Benefit Payments and Refunds	2,382,509	2,227,080	33,034	218,276	6,655	-	4,867,554
Other	-	959,406	-	-	-	-	959,406
Total Deductions	<u>2,382,509</u>	<u>3,186,486</u>	<u>33,034</u>	<u>218,276</u>	<u>6,655</u>	<u>-</u>	<u>5,826,960</u>
Changes in Net Assets	<u>1,523,085</u>	<u>(1,567,367)</u>	<u>(25,613)</u>	<u>(347,775)</u>	<u>(15,812)</u>	<u>(196)</u>	<u>(433,678)</u>
Net Position Held in Trust For Employee Pension Benefits:							
Beginning of Year	17,080,640	23,117,088	301,995	3,367,803	141,130	3,147	44,011,803
End of Year	<u>\$ 18,603,725</u>	<u>\$ 21,549,721</u>	<u>\$ 276,382</u>	<u>\$ 3,020,028</u>	<u>\$ 125,318</u>	<u>\$ 2,951</u>	<u>\$ 43,578,125</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:

	<u>SEOPEBP</u>	<u>RTHP</u>
Inactive Members or their		
Beneficiaries receiving benefits	79,870	27,431
Inactive Members Entitled to but		
not yet Receiving Benefits	385	10,687
Active Members	49,927	50,951

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, 2021, the measurement date.

<u>Asset Class</u>	<u>SEOPEBP</u>		<u>RTHP</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>	<u>Expected 10 year Geometric Real Rate of Return</u>
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%	2.00%

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, 2021, the measurement date, were as follows (amounts in thousands):

	<u>Total Primary Government</u>	
	<u>SEOPEBP</u>	<u>RTHP</u>
Total OPEB Liability	\$ 21,726,989	\$ 1,732,104
Fiduciary Net Position	2,199,545	105,915
Net OPEB Liability	<u>\$ 19,527,444</u>	<u>\$ 1,626,189</u>
Ratio of Fiduciary Net Position to Total OPEB Liability	10.12%	6.11%

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:

	<u>SEOPEBP</u>	<u>RTHP</u>
Payroll growth rate	3.00%	0.50%
Salary increase	3.00-11.50%	3.00-6.50%
Discount Rate	2.31%	2.17%
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 as ages 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 2.31 and 2.17 percent. 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):

	<u>SEOPEBP</u>		
	1% Decrease in Discount Rate <u>1.31%</u>	Current Discount Rate <u>2.31%</u>	1% Increase in Discount Rate <u>3.31%</u>
SEOPEBP:			
Primary Government Net OPEB Liability	\$ 22,896,982	\$ 19,290,288	\$ 16,426,133
Component Units Net OPEB Liability	281,497	237,156	201,944
	1% Decrease in Discount Rate <u>1.17%</u>	Current Discount Rate <u>2.17%</u>	1% Increase in Discount Rate <u>3.17%</u>
RTHP Net OPEB Liability	\$ 1,990,399	\$ 1,626,189	\$ 1,342,297

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):

	<u>SEOPEBP</u>		
	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	\$ 16,215,085	\$ 19,290,288	\$ 23,270,778
Component Units Net OPEB Liability	199,349	237,156	286,092
	1% Decrease in Trend Rates <u>4.125%</u>	Current Trend Rate <u>5.125%</u>	1% Increase in Trend Rates <u>6.125%</u>
RTHP Net OPEB Liability	\$ 1,362,021	\$ 1,626,189	\$ 1,987,432

*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, 2022 (amounts in thousands):

	<u>SEOPEBP</u>	<u>RTHP</u>	<u>Total</u>
Primary Government	\$ 824,066	\$ 20,419	\$ 844,485
Component Units	23,862	-	23,862
Total Employer Contributions	<u>\$ 847,928</u>	<u>\$ 20,419</u>	<u>\$ 868,347</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, 2021, the primary government and component units reported net OPEB liabilities for the following plans administered by the State as follows (amounts in thousands):

	<u>Primary Government</u>	<u>Component Units</u>
Proportionate Share of the Net OPEB Liability		
State Employees' OPEB Plan	\$ 19,290,289	\$ 237,155
Net OPEB Liability		
Retired Teachers' Health Plan	1,626,189	-
Total Net OPEB Liability	<u>\$ 20,916,478</u>	<u>\$ 237,155</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, 2021 as follows (amounts in thousands):

	<u>Primary Government</u>	<u>Component Units</u>
State Employees' OPEB Plan		
Proportion-June 30, 2021	98.79%	1.21%

For the measurement date June 30, 2021, the primary government and component units recognized OPEB expense (income) for the following OPEB plan administered by the State as follows (amounts in thousands):

	<u>Primary Government</u>	<u>Component Units</u>
OPEB Expense (Income)		
State Employees' OPEB Plan	\$ 1,434,269	\$ 9,509
Retired Teachers' Health Plan	(60,050)	-
	<u>\$ 1,374,219</u>	<u>\$ 9,509</u>

Deferred Outflows and Inflows of Resources

As of the reporting date June 30, 2022, the State reported deferred outflows of resources and deferred inflows of resources related to the OPEB plans from the following sources:

	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	\$ -	\$ 179,675	\$ -	\$ 2,209
Net Difference Between Expected and Actual Experience in the Total OPEB Liability	310,020	380,632	3,811	4,679
Change in Assumptions	2,792,120	4,157,694	34,327	51,115
Change in Proportion	50,161	16,816	18,391	51,737
Employer Contributions Subsequent to Measurement Date	824,066	-	23,862	-
Total	<u>\$ 3,976,367</u>	<u>\$ 4,734,817</u>	<u>\$ 80,391</u>	<u>\$ 109,740</u>
Retired Teachers' Health Plan				
Difference Between Expected and Actual Experience	\$ 148,909	\$ (1,469,166)		
Change in Assumptions	575,647	(235,321)		
Differences between projected and actual earnings on plan investments	-	(63,727)		
Employer Contributions Subsequent to Measurement Date	20,419	-		
Total	<u>\$ 744,975</u>	<u>\$ (1,768,214)</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):

<u>State Employees' OPEB Plan</u>	Primary Government	Component Units
Year		
1	\$ (162,255)	\$ (10,152)
2	(49,897)	(7,389)
3	(398,622)	(16,630)
4	(833,163)	(16,630)
5	(138,579)	(2,409)
	<u>\$ (1,582,516)</u>	<u>\$ (53,210)</u>
Retired Teachers' Health Plan		
Year	Primary Government	
1	\$ (192)	
2	(192)	
3	(191)	
4	(146)	
5	(133)	
Thereafter	(190)	
	<u>\$ (1,044)</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, 2021 (amounts in thousands):

Total OPEB Liability	SEOPEBP	RTHP
Service Cost	\$ 1,214,728	\$ 121,535
Interest	618,230	64,951
Benefit Changes	-	-
Difference between expected and actual experience	389,271	(1,218,425)
Changes of assumptions	(4,936,120)	12,750
Benefit payments	(637,220)	(131,543)
Net change in total OPEB liability	(3,351,111)	(1,150,732)
Total OPEB liability - beginning	25,078,100	2,882,836
Total OPEB liability - ending (a)	\$ 21,726,989	\$ 1,732,104
 Plan fiduciary net position		
Contributions - employer	\$ 868,069	\$ 29,411
Contributions - member	147,037	54,058
Net investment income	389,771	82,256
Benefit payments	(637,220)	(131,543)
Administrative expense	-	(117)
Other	(105,307)	(91)
Net change in plan fiduciary net position	662,350	33,974
Plan fiduciary net position - beginning	\$ 1,537,193	\$ 71,941
Plan fiduciary net position - ending (b)	\$ 2,199,543	\$ 105,915
Net OPEB liability - ending (a)-(b)	\$ 19,527,446	\$ 1,626,189

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 7 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	\$ 191,165	\$ 165,690	\$ 59	\$ 356,914
Receivables:				
From Other Funds	350	2,003	-	2,353
Interest	-	-	1	1
Investments	2,071,264	-	43,702	2,114,966
Securities Lending Collateral	161,759	-	3,485	165,244
Total Assets	<u>\$ 2,424,538</u>	<u>\$ 167,693</u>	<u>\$ 47,247</u>	<u>\$ 2,639,478</u>
Liabilities				
Accounts Payable and Accrued Liabilities	\$ 22,641	\$ 137	\$ -	\$ 22,778
Securities Lending Obligation	161,759	-	3,485	165,244
Total Liabilities	<u>\$ 184,400</u>	<u>\$ 137</u>	<u>\$ 3,485</u>	<u>\$ 188,022</u>
Net Position				
Held in Trust For Employee				
Pension and Other Benefits	\$ 2,240,138	\$ 167,556	\$ 43,762	\$ 2,451,456
Total Net Position	<u>\$ 2,240,138</u>	<u>\$ 167,556</u>	<u>\$ 43,762</u>	<u>\$ 2,451,456</u>
	Statement of Changes in Fiduciary Net Position (thousands)			
	State Employees' OPEB Plan	Retired Teachers' Healthcare Plan	Policemen, Firemen, and Survivors' Benefit	Total
Additions				
Contributions:				
Plan Members	\$ 145,475	\$ 94,440	\$ 719	\$ 240,634
State	847,928	20,419	-	868,347
Municipalities	-	-	1,021	1,021
Total Contributions	<u>993,403</u>	<u>114,859</u>	<u>1,740</u>	<u>1,110,002</u>
Investment Income	(194,449)	49,586	(4,263)	(149,126)
Less: Investment Expenses	(2,082)	-	(46)	(2,128)
Net Investment Income	<u>(196,531)</u>	<u>49,586</u>	<u>(4,309)</u>	<u>(151,254)</u>
Other	-	16,083	-	16,083
Total Additions	<u>796,872</u>	<u>180,528</u>	<u>(2,569)</u>	<u>974,831</u>
Deductions				
Administrative Expense	-	44,369	-	44,369
Benefit Payments and Refunds	637,979	74,518	1,399	713,896
Other	118,300	-	52	118,352
Total Deductions	<u>756,279</u>	<u>118,887</u>	<u>1,451</u>	<u>876,617</u>
Changes in Net Assets	40,593	61,641	(4,020)	98,214
Net Position Held in Trust For Other Postemployment Benefits:				
Beginning of Year	2,199,545	105,915	47,782	2,353,242
End of Year	<u>\$ 2,240,138</u>	<u>\$ 167,556</u>	<u>\$ 43,762</u>	<u>\$ 2,451,456</u>

Note 15

Leases

For the year 2022, the State implemented the requirements of Government Accounting Standards Board Statement No. 87 – *Leases*.

State as Lessee

The State leases office space, buildings, software, and equipment. Lease asset and accumulated amortization as of June 30, 2022, is as follows:

<u>Classification</u>	<u>Net Asset Balance</u>	<u>Accumulated Amortization</u>	<u>Gross Asset Balance</u>
Governmental Activities	\$58,022	(\$15,752)	\$73,774
Business-Type Activities	\$187,015	(\$32,075)	\$219,090
Component Units	\$9,225	(\$2,227)	\$11,451

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 3.23 percent.

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

<u>Fiscal Year(s)</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Component Units</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$15,088	\$156	\$ 12,102	\$ 5,617	\$ 848	\$ 82
2024	11,761	116	11,085	4,942	1,011	70
2025	10,785	84	10,565	4,627	905	63
2026	6,964	56	9,652	4,338	942	56
2027	4,418	36	8,264	4,096	976	48
2028 to 2032	7,450	68	28,740	17,737	4,421	103
2033 to 2037	1,459	15	16,588	14,509	-	-
2038 to 2042	259	2	11,880	12,457	-	-
2043 to 2047	-	-	14,280	10,680	-	-
2048 to 2052	-	-	17,386	8,445	-	-
2053 to 2057	-	-	22,658	5,622	-	-
2058 to 2062	-	-	27,652	-	-	-
2063 to 2067	-	-	516	-	-	-
Total	\$ 58,184	\$ 533	\$ 191,368	\$ 93,070	\$ 9,103	\$ 422

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 2022 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.

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, 2022, as follows:

<u>Classification</u>	<u>Deferred Inflows of</u>			<u>Lease Interest</u>
	<u>Lease Receivable</u>	<u>Resources</u>	<u>Lease Revenue</u>	<u>Revenue</u>
Business-Type Activities	\$ 12,662	\$ 12,316	\$ 3,275	\$ 426
Component Units	\$ 53,084	\$ 52,480	\$ 6,493	\$ 1,189

Future principal and interest payment requirements in relation to the State of Connecticut State's lease receivable as of June 30, 2022 are as follows (amounts in thousands):

Fiscal Year(s)	Business-Type Activities		Component Units	
	Principal	Interest	Principal	Interest
2023	\$ 3,092	\$ 330	\$ 5,567	\$ 1,046
2024	3,093	231	4,896	948
2025	2,841	132	4,237	858
2026	697	39	3,191	808
2027	724	66	3,176	769
2028 to 2032	1,705	164	16,169	3,252
2033 to 2037	283	84	8,245	2,207
2038 to 2042	133	40	1,183	1,728
2043 to 2047	93	6	1,504	1,408
2048 to 2052	1	-	2,309	941
2053 to 2057	-	-	2,607	303
Total	\$ 12,662	\$ 1,092	\$ 53,084	\$ 14,268

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.

Note 16

Long-Term Liabilities

The following is a summary of changes in long-term debt of the primary government for the year ended June 30, 2022 (amounts in thousands):

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Amounts due within one year
Bonds:					
General Obligation	\$ 18,562,830	\$ 2,317,310	\$ 2,516,618	\$ 18,363,522	\$ 1,763,971
Direct Borrowings and Direct Placements	268,425	-	5,790	262,635	15,790
Transportation	6,959,265	644,190	549,040	7,054,415	412,415
	25,790,520	2,961,500	3,071,448	25,680,572	2,192,176
Plus (Less) Premiums	2,354,396	428,451	229,476	2,553,371	239,461
Total Bonds	28,144,916	3,389,951	3,300,924	28,233,943	2,431,637
Other L/T Liabilities:¹					
Net Pension Liability (Note 10)	42,551,461	6,783,545	13,202,129	36,132,877	-
Net OPEB Liability (Note 10)	26,040,227	2,513,797	7,637,547	20,916,477	-
Compensated Absences	577,841	540	55,785	522,596	42,110
Workers' Compensation	812,645	14,994	14,290	813,349	73,255
Leases	16,511	48,883	7,211	58,183	15,088
Claims and Judgments	44,008	-	9,002	35,006	14,008
Landfill Post Closure Care	29,587	-	1,820	27,767	1,819
Contracts Payable & Other	705	-	-	705	-
Non-exchange Financial Guarantees	453,185	-	34,41	418,775	35,470
Total Other Liabilities	70,526,170	9,361,759	20,962,193	58,925,735	181,750
Governmental Activities Long-Term Liabilities	\$ 98,671,086	\$ 12,751,710	\$ 24,263,117	\$ 87,159,678	\$ 2,613,387
¹ In prior years, the General and Transportation funds have been used to liquidate other liabilities.					
Business-Type Activities					
Revenue Bonds	\$ 1,448,975	\$ -	\$ 78,055	\$ 1,370,920	\$ 85,965
Plus/(Less) Premiums and Discounts	176,639	-	15,340	161,299	1,784
Total Revenue Bonds	1,625,614	-	93,395	1,532,219	87,749
Compensated Absences	213,196	42,041	56,346	198,891	53,762
Federal Loan	6,293	953,035	784,041	175,287	1,053
Leases	185,692	3,625	9,879	179,438	10,289
Other	270,479	34,206	22,701	281,984	23,354
Total Other Liabilities	675,660	1,032,907	872,967	835,600	88,458
Business-Type Long-Term Liabilities	\$ 2,301,274	\$ 1,032,907	\$ 966,362	\$ 2,367,819	\$ 176,207
Primary Government Long-Term Liabilities	\$ 100,972,360	\$ 13,784,617	\$ 25,229,479	\$ 89,527,498	\$ 2,789,594

The liability for claims and judgments (Governmental Activities) includes a pollution remediation liability of approximately \$26.2 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, 2022, long-term debt of component units consisted of the following (amounts in thousands):

Long-Term Debt	Balance June 30, 2022	Amounts due within year
Bonds Payable (includes premiums/discounts)	\$ 5,175,786	\$ 530,201
Escrow Deposits	204,585	48,599
Annuities Payable	119,032	4,914
Rate Swap Liability	124,735	-
Net Pension Liability	245,904	-
Net Post Employment Liability	251,915	-
Lease Liability	6,450	520
Other	47,382	777
Total	\$ 6,175,789	\$ 585,011

Not all component units report net pension liabilities and OPEB liabilities; therefore, the notes show a higher liability for the net pension liability of \$8,671 and a higher net OPEB liability of \$8,363 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 \$1,819.5 in FY 2022.

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 June 30, 2022, were as follows (amounts in thousands):

Purpose of Bonds	Final Dates	Original Rates	Outstanding	Authorized But Unissued
Capital Improvements	2022-2042	.45-5.632%	\$ 4,206,653	\$ 664,093
School Construction	2022-2042	2.00-5.632%	4,372,120	253,003
Municipal & Other				
Grants & Loans	2022-2036	.31-5.632%	2,923,304	1,306,428
Housing Assistance	2022-2035	1.89-5.350%	804,614	40,260
Elimination of Water Pollution	2022-2038	3.00-5.09%	445,377	34
General Obligation Refunding	2022-2038	1.50-5.00%	2,928,175	-
GAAP Conversion	2022-2027	4.00-5.00%	302,665	-
Pension Obligation	2023-2032	5.69-6.27%	2,160,976	-
Miscellaneous	2023-2034	3.50-5.00%	33,014	71,170
			18,176,898	\$ 2,334,988
Accretion-Various Capital Appreciation Bonds			186,624	
		Total	\$ 18,363,522	

Future amounts needed to pay principal and interest on as General Obligation bonds outstanding as June 30, 2022, were as follows (amounts in thousands):

Year Ending	Principal	Interest	Total
June 30,			
2023	\$ 1,763,971	\$ 845,931	\$ 2,609,902
2024	1,630,219	807,000	2,437,219
2025	1,572,212	741,836	2,314,048
2026	1,549,850	589,456	2,139,306
2027	1,508,120	519,270	2,027,390
2028-2032	6,467,040	1,616,684	8,083,724
2033-2037	2,813,280	468,690	3,281,970
2038-2042	872,205	76,220	948,425
Total	\$ 18,176,898	\$ 5,665,088	\$ 23,841,985

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, 2022 is as follows:

Type of debt	Final Maturity Dates	Original Interest Rates	Amount Outstanding
Direct Placements	2041	2.45%	\$ 262,635

Future amounts required to pay principal and interest on direct borrowings and direct placements outstanding as June 30, 2022 were as follows:

Year Ending				
June 30,	Principal	Interest	Total	
2023	\$ 15,790	\$ 9,495	\$	25,285
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
2028-2032	118,155	22,219		140,374
2033-2037	65,530	6,376		71,906
Total	\$ 262,635	\$ 70,359	\$	332,994

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 .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 .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 2022, the calculated rate was 6.0 percent, based on the terms of the agreement. The standby bond purchase agreement expires on June 13, 2022. The agreement could be terminated at an earlier date if certain termination events described in the agreement were to occur. As of June 30, 2022, 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			Ending	
	Banked Bonds Outstanding	Principal	Interest	Total Debt Service	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	89,335,000	80,488,333	3,018,313	83,506,646	8,846,667

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 June 30, 2022, were as follows (amounts in thousands):

Purpose of Bonds	Final	Original	Amount Outstanding	Authorized
	Maturity Dates	Interest Rates		But Unissued
Infrastructure				
Improvements	2022-2041	1.75-5.740%	\$ 6,561,455	\$ 5,139,937
STO Refunding	2022-2032	3.00-5.00%	492,960	-
			7,054,415	\$ 5,139,937
Accretion-Various Capital Appreciation Bonds			-	
		Total	\$ 7,054,415	

Future amounts required to pay principal and interest on transportation related bonds outstanding at June 30, 2022, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2023	\$ 412,415	\$ 340,826	\$ 753,241
2024	428,245	319,176	747,421
2025	439,400	297,686	737,086
2026	434,255	275,094	709,349
2027	438,275	253,072	691,347
2028-2032	2,247,140	922,204	3,169,344
2033-2037	1,877,015	401,224	2,278,239
2038-2042	777,670	72,102	849,772
	<u>\$ 7,054,415</u>	<u>\$ 2,881,384</u>	<u>\$ 9,935,799</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 June 30, 2022, were as follows (amounts in thousands):

Funds	Dates	Rates	(000's)
UConn	2023-2052	1.5-5.25%	\$ 194,904
Board of Regents	2023-2040	.35-5.00%	300,750
Clean Water	2023-2039	1.0-5.0%	747,473
Drinking Water	2023-2039	1.0-5.0%	127,793
Total Revenue Bonds			1,370,920
Plus/(Less) premiums and discounts:			
UConn			23,310
Board of Regents			12,563
Clean Water			104,374
Drinking Water			21,052
Revenue Bonds, net			<u>\$ 1,532,219</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 June 30, 2022, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2023	\$ 85,965	\$ 60,235	\$ 146,200
2024	93,130	56,459	149,589
2025	99,810	52,062	151,872
2026	96,335	47,572	143,907
2027	95,036	43,014	138,050
2028-2032	445,100	152,692	597,792
2033-2037	317,845	68,576	386,421
2038-2042	90,590	19,612	110,202
2043-2047	38,200	7,524	45,724
2048-2052	8,909	234	9,144
Total	<u>\$ 1,370,920</u>	<u>\$ 507,980</u>	<u>\$ 1,878,901</u>

c. Component Units

Component Units' revenue bonds outstanding as June 30, 2022, were as follows (amounts in thousands):

Component Unit	Final Maturity Date	Interest Rates	Amount Outstanding (000's)
CT Housing Finance Authority	2021-2065	0.0-6.274%	\$ 4,491,684
CT Student Loan Foundation	2046	0.01-1.655%	102,275
CT Higher Education Supplemental Loan Authority	2025-2038	1.65-5.00%	136,850
CT Airport Authority	2023-2050	2.8-5%	229,750
CT Regional Development Authority	2023-2034	1.00-5.0%	62,955
UConn Foundation	2023-2025	1.9-2.92%	4,109
CT Green Bank	2023-2042	.23-7.04%	82,989
Total Revenue Bonds			5,110,612
Plus/(Less) premiums and discounts:			
CHFA			56,964
CSLF			(149)
CHESLA			4,036
CAA			2,972
UConn Foundation			(36)
CRDA			1,387
Revenue Bonds, net			<u>\$ 5,175,786</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, 2021, bonds outstanding under the bond resolution, the indenture, and other bond resolutions were \$4,427.7 million, \$64.9 million, and \$56.0 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 \$364.0 million per the resolution and \$5.1 million per the indenture as of December 31, 2021. As of December 31, 2021, the Authority has entered into interest rate swap agreements for \$915.0 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 June 30, 2022, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2023	\$ 287,051	\$ 137,582	\$ 424,633
2024	197,123	131,551	328,674
2025	213,418	125,655	339,073
2026	204,568	119,201	323,769
2026	196,506	113,436	309,942
2028-2032	977,273	486,341	1,463,614
2033-2037	950,307	343,029	1,293,336
2038-2042	789,850	222,272	1,012,122
2043-2047	809,339	120,502	929,841
2048-2052	377,515	31,650	409,165
2053-2057	67,307	13,620	80,927
2058-2062	40,355	2,489	42,844
	\$ 5,110,612	\$ 1,847,328	\$ 6,957,940

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, 2022 were \$255.4 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, 2022, were \$8,597.9 million, of which \$300.8 million was secured by special capital reserve funds.

d. Debt Refundings

During the fiscal year the State issued General Obligation and Special Tax Obligation bonds of \$934 million at an average coupon interest rate of 5.00 percent to refund \$1,033 million of General Obligation and Special Tax Obligation bonds. The State reduced its fund level debt service payments by \$143 million over the next 11 years.

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 Act also establishes that the City of Hartford must be under the supervision of the Municipal Accountability Review Board of the State and that the City may not issue any new debt without the board's approval. 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 2022, the State of Connecticut has paid \$34,410,000 in principal and \$20,267,710 in interest on the guarantee.

The liability recognized for nonexchange financial guarantees by the State of Connecticut at June 30, 2022 is as follows (amounts in thousands):

Beginning of Year	Increases	Decreases	End of Year
\$ 453,185	\$ -	\$ 34,410	\$ 418,775

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):

	<u>Governmental</u> <u>Activities</u> <u>Workers'</u> <u>Compensation</u>	<u>Business-Type</u> <u>Activities</u> <u>Medical</u> <u>Malpractice</u>
Balance 6-30-20	\$ 797,164	\$ 9,355
Incurred claims	119,940	37,289
Paid claims	<u>(104,459)</u>	<u>(4,974)</u>
Balance 6-30-21	812,645	41,670
Incurred claims	14,994	2,424
Paid claims	<u>(14,290)</u>	<u>(1,636)</u>
Balance 6-30-22	<u>\$ 813,349</u>	<u>\$ 42,458</u>

Note 19 Interfund Receivables and Payables

Interfund receivable and payable balances as June 30, 2022, were as follows (amounts in thousands):

	<u>General</u>	<u>Transportation</u>	<u>Grants & Accounts</u>	<u>Other Governmental</u>	<u>UConn</u>	<u>Board of Regents</u>	<u>Employment Security</u>	<u>Internal Services</u>	<u>Fiduciary</u>	<u>Component Units</u>	<u>Total</u>
Balance due from fund(s)											
General	\$ -	\$ -	\$ 6,348	\$ 1,737	\$ 38,904	\$ 60,883	\$ 1,979	\$ 4,965	\$ 4,108,403	\$ 485	\$ 4,223,704
Debt Service	-	2,892	-	-	-	-	-	-	-	-	2,892
Restricted Grants & Accounts	3,923	-	-	-	-	-	-	-	-	5,935	9,858
Grant & Loan Programs	26	-	-	-	-	-	-	-	-	-	26
Other Governmental	2,849	-	-	8,933	4,559	62,838	-	-	-	-	79,179
UConn	44,851	-	-	-	-	-	-	-	-	-	44,851
Board of Regents	350	-	-	-	-	-	-	-	-	-	350
Employment Security	-	-	-	529	-	-	-	-	-	-	529
Internal Services	11,770	-	-	-	-	-	-	-	-	-	11,770
Fiduciary	-	-	-	26,061	-	-	-	-	1,955	-	28,016
Component Units	57,484	-	348	465	-	-	-	-	-	-	58,297
Total	<u>\$ 121,253</u>	<u>\$ 2,892</u>	<u>\$ 6,696</u>	<u>\$ 37,725</u>	<u>\$ 43,463</u>	<u>\$ 123,721</u>	<u>\$ 1,979</u>	<u>\$ 4,965</u>	<u>\$ 4,110,358</u>	<u>\$ 6,420</u>	<u>4,459,472</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, 2022, consisted of the following (amounts in thousands):

	Amount transferred to fund(s)										Total
	General	Debt Service	Transportation	Restricted Grants & Accounts	Other Governmental	UConn	Board of Regents	Clean Water & Drinking Water	Component Units	Fiduciary Funds	
<u>Amount transferred from fund(s)</u>											
General	3,047,204	\$ -	\$ 2,675	\$ -	\$ 62,914	\$ 1,131,433	\$ 751,520	\$ -	\$ 400	\$ 1,639,307	\$ 6,635,453
Debt Service	-	-	4,560	720	-	-	-	-	-	-	5,280
Transportation	-	743,133	-	-	5,500	-	-	-	-	-	748,633
Restricted Grants & Accounts	263,961	-	-	-	-	-	-	-	-	-	263,961
Grants and Loans	-	-	-	82,755	-	-	-	-	-	-	82,755
Other Governmental	405,571	37,467	-	63,882	-	13,000	101,348	15,177	-	-	636,445
Fiduciary	-	-	-	-	-	-	-	-	-	-	-
Employment Security	-	-	-	-	7,823	-	-	-	-	-	7,823
Total	\$ 3,716,736	\$ 780,600	\$ 7,235	\$ 147,357	\$ 76,237	\$ 1,144,433	\$ 852,868	\$ 15,177	\$ 400	\$ 1,639,307	\$ 8,380,350

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

Due to the implementation of GASB 87 *Leases* the State's beginning net position on the Government-wide-statements was restated by \$1.5 million. The State also began reporting Arts and Historical Collections in 2022 this resulted in a restatement of beginning net position of \$221.8 million.

In fiscal year 2022, Connecticut Lottery Corporation, a major Component Unit restated their beginning fund balance by \$(161,696) this was the result of a restatement of capital assets. Other Nonmajor Component Units beginning net position has been restated by \$3.9 million, this is the result of the implementation of GASB 87 *Leases*.

During the year the University of Connecticut, a Major Proprietary fund restated the prior year beginning net position by \$(1.7) million this was a result of the implementation of GASB87 *Leases*.

The Internal Service Fund Correction Industries beginning net position was restated by \$(204) thousand, this was a result of the agency restating prior year capital assets.

Fund Balance – Restricted and Assigned

As of June 30, 2022, restricted and assigned fund balances of nonmajor governmental funds were comprised as follows (amounts in thousands):

	Restricted Purposes	Assigned Purposes
Capital Projects	\$ 756,056	\$ -
Environmental Programs	69,100	-
Housing Programs	661,201	-
Employment Security Administration	53,290	-
Banking	27,233	-
Other	511,131	34,464
Total	\$ 2,078,011	\$ 34,464

Restricted Net Position

As of June 30, 2022, the government-wide statement of net position reported \$9,605.8 million of restricted net position, of which \$720.8 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 of 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.

Enterprise Zone Property Tax Reimbursement Program

The enterprise zone program offers various tax incentives and other benefits to businesses that start up or improve real property in areas designated as enterprise zones. This designation is one of several geographic designations the state uses to target economic development assistance (e.g., distressed municipalities).

In 1981, Connecticut became the first state to establish an enterprise zone program when the legislature authorized the DECD commissioner to designate six zones based on statutory criteria (PA 81-445). Over the past several decades, the legislature has made many changes to the program, including expanding the number of zones, changing the eligibility criteria for zone designation, and adding to the types of businesses eligible for benefits under the program.

In most instances, the legislature authorized the DECD commissioner to approve a specified number of zones according to broad eligibility criteria. For example, the initial two designation rounds authorized a total of 10 zones—four in municipalities with a population of 80,000 or more and six in municipalities with a population of fewer than 80,000. The proposed zones also had to meet specific poverty criteria (e.g., 25 percent of the proposed zone’s population had to be below the federal poverty level or unemployed). However, the legislature has shifted from this practice, authorizing additional zones based on narrower designation criteria. For example, in 1993 it authorized two additional enterprise zones in municipalities with a population of 80,000 or less that are affected by plant or military base closings (PA 93-331). In 2014, it required the commissioner to approve two additional zones based on population criteria tailored for two specific towns (Thomaston and Wallingford) (PA 14-217). It has also authorized the DECD commissioner to designate zones, under narrow criteria, in addition to those authorized in statute.

There are eighteen enterprise zones currently designated, and one (Wallingford) which has been authorized by the legislature but not yet designated by DECD. The designated enterprise zones are in the following towns: Bridgeport, Bristol, East Hartford, Groton, Hamden, Hartford, Meriden, Middletown, New Britain, New Haven, New London, Norwalk, Norwich, Southington, Stamford, Thomaston, Waterbury, and Windham.

The zones’ benefits are generally available to businesses that start up in the zone or that improve property or relocate there. The benefits include: (1) a five-year, state-reimbursed, 80 percent property tax exemption for improving or acquiring manufacturing facilities (see below) and acquiring machinery and equipment. The state generally reimburses the municipality for half the forgone property tax revenue (CGS 12-81 (59)); (2) a 10-year, 25 percent corporate business tax credit attributed to facility improvements. The credit increases to 50 percent for certain businesses that meet resident employment criteria (CGS 12-217e); (3) a seven-year property tax exemption (100 percent in first two years, 50 percent in third, and a decrease to 10 percent in each of the remaining four years), with no state reimbursement, for commercial and residential real property improvements that do not qualify for the 5-year, 80 percent exemption (other than improvements to manufacturing facilities, as defined below) (CGS 32-71); (4) a 10-year corporate business tax credit (100 percent for first three years, 50 percent for next seven years) for starting a new business in an enterprise zone (business must employ a certain number of residents to qualify) (CGS 12-217v).

Many enterprise zone benefits are available only to manufacturing facilities, but the statutory definition of this term includes certain facilities used for non-manufacturing purposes (CGS 32-9p(d)). For the purpose of the enterprise zone program, manufacturing facilities refers to any plant, building, or other real property improvement that is located in an enterprise zone and used as follows: (1) for manufacturing, processing, or assembling raw materials, parts, or manufactured products; (2) for manufacturing-related research and development; (3) for servicing industrial machinery and equipment; (4) by a business that the commissioner determines (a) will materially contribute to the economy, or (b) is part of a group of industries linked by customer, supplier, or other relationships (CGS 32-222); or (5) by a business engaged in any of a number of specified industries, including fishing, hunting, and trapping; other types of manufacturing ; transportation and warehousing; certain financial and insurance services; certain educational services; child day care services; computer hardware, software, or networking; and telecommunications or communications.

The law designates municipalities that contain enterprise zones as “targeted investment communities” (TICs), and businesses located in these municipalities, but outside the enterprise zone, are eligible for certain benefits, including: (1) a five-year, state-reimbursed property tax exemption for improving manufacturing facilities. The exemption varies depending on the value of improvements, up to a maximum of 80 percent for improvements valued over \$90 million (CGS 12-81(60)); (2) a 10-year corporate business tax credit attributed to improving manufacturing facilities in TICs. The credit varies from 15 percent to 50 percent depending on the number of new employees (CGS 12-217e).

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 6/30/2022)</i>	42,152,992
<i>Insurance Companies (as of 6/30/2022)</i>	41,289,619
<i>Public Service Tax (as of 6/30/2022)</i>	-
The Urban and Industrial Sites Reinvestment Tax Program	
<i>Corporate Income Tax (as of 6/30/2022)</i>	4,024,284
<i>Insurance Companies (as of 6/30/2022)</i>	3,509,625
<i>Public Service Tax (as of 6/30/2022)</i>	10,600,000
The Insurance Reinvestment Fund Program	
<i>Insurance Companies (as of 6/30/2022)</i>	28,416,877
The Connecticut Neighborhood Assistance Act Credit Program	
<i>Corporate Income Tax (as of 6/30/2022)</i>	1,473,886
<i>Insurance Companies (as of 6/30/2022)</i>	671,915
<i>Public Service Tax (as of 6/30/2022)</i>	17,101,441
Historic Structures Rehabilitation	
<i>Corporate Income Tax (as of 6/30/2022)</i>	1,297,041
<i>Public Service Tax (as of 6/30/2022)</i>	-
Historic Preservation	
<i>Public Service Tax (as of 6/30/2022)</i>	41,540
Historic Rehabilitation	
<i>Corporate Income Tax (as of 6/30/2022)</i>	4,500,000
<i>Public Service Tax (as of 6/30/2022)</i>	10,880,383
Research and Development Expenditures	
<i>Corporate Income Tax (as of 6/30/2022)</i>	8,274,251
Manufacturing Facility Credit	
<i>Corporate Income Tax (as of 6/30/2022)</i>	454,316
Enterprise Zone Property Tax Reimbursement Program	
<i>Property Tax (6/30/2022)</i>	-

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

Related Organizations

The Community Economic Development Fund and Connecticut Health Insurance Exchange 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.

Note 25

Adoption of New Accounting Pronouncements

The State implemented the following statements issued by the Governmental Accounting Standards Board (“GASB”). During the fiscal year 2022, the State adopted the following new accounting standards issued by GASB.

GASB Statement No. 87, Leases – This Statement establishes standards of accounting and financial reporting for leases. The implementation of this statement has resulted in reporting of leases as part of the government-wide statements. The State records right-to-use lease assets and lease liabilities for building space and equipment for which the State is the lessee with an initial individual cost of more than \$300,000. These assets and liabilities are initially recorded at the present value of payments expected to be made over the lease term. The right-to-use lease asset is amortized on a straight-line basis over its useful life, and the liability is reduced by the principal portion of lease payments made. UConn and component units recognize lease receivables and deferred inflows of resource based on the present value of expected receipts over the lease term. The implementation of this standard resulted in a change to beginning net position as of July 1, 2021, as discussed in Note 21.

The following GASB statements were implemented and had little or no effect on the State’s financial statements: **GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period, GASB Statement No. 92, Omnibus 2020, GASB Statement No. 93, Replacement of Interbank Offered Rates, GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Review Code Section 457 Deferred Compensation Plans, and GASB Statement No. 99, Omnibus 2022** paragraphs 26-32.

Note 26

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, 2022, the State had contractual commitments as follows (amounts in millions):

Infrastructure & Other Transportation Programs	\$1,192
Construction Programs	79
School Construction and Alteration Grant Program	2,460
Clean and Drinking Water Loan Programs	777
Various Programs and Services	5,019

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

Component Units

As of December 31, 2021, the Connecticut Housing Finance Authority had mortgage loan commitments of approximately \$168.3 million.

b. Contingent Liabilities

The State entered into a contractual agreement with H.N.S. Management Company, Inc. and ATE Management and Service Company, Inc. 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. When the agreement is terminated the State shall assume or plan for the assumption of all the existing obligations of the management companies including but not limited to all past, present, and future pension plan liabilities and obligations.

As of June 30, 2022, the State reported an escheat liability of \$530.4 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 \$197.0 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 exceed to \$58,000,000.

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 \$58 million or more.

Sheff v. O'Neill is an action originally brought in 1989, on behalf of school children in the Hartford public school system, alleging racial and ethnic segregation. The State Supreme Court directed the legislature to develop appropriate remedial measures, and in 1997, the General Assembly enacted Public Act No. 97-290, An Act Enhancing Educational Choices and Opportunities, in response to the Supreme Court's decision. The plaintiffs filed subsequent motions to require the State to adhere to the Supreme Court ruling and the parties entered into various settlement agreements through the years.

Specifically, the parties reached a settlement agreement which was deemed approved by the General Assembly and approved by the Superior Court in March 2003. That agreement obliged the State over a four year period to institute a number of measures and programs designed to advance integration for Hartford students. The March 2003 agreement expired in June 2007, but the State and the plaintiffs subsequently negotiated a number of follow-on agreements obligating the State to programming and other efforts designed to promote achievement of specified integration goals. In January 2020, the parties reached an interim agreement, which the Superior Court approved, and which resulted in additional capacity for Hartford students, as well as significant improvements in the school application process for Hartford region families. That agreement called for further negotiation toward a final settlement to meet demand by Hartford families for integrated schooling, and an eventual end to court jurisdiction. In total, the final agreement commits \$1.24 million in additional magnet school funding for Fiscal Year 2022, with commitments increasing to \$32 million annually by Fiscal Year 2032. Capital costs associated with renovation of the new magnet schools are estimated at \$48.7 million. The agreement was approved by the General Assembly and reapproved by the Superior Court.

State Employees Bargaining Agent Coalition ("SEBAC") v. Rowland is a Federal District Court case in which a class of approximately 50,000 laid off State employees sued the Governor and the Secretary of OPM alleging that they were laid off in violation of their constitutional rights. The parties reached a settlement that provides for cash payments payable over several fiscal years, pension adjustments, and vacation and personal time accruals. The overall value of the settlement, inclusive of attorneys' fees, is estimated at \$175 million to \$210 million. The damages for approximately 49,750 class members have been settled and accounted for in the State's financial statements and budget. The parties are still in the process of calculating economic damages for the remaining approximately 100 class members who sustained economic damages as a result of the layoffs.

American Indian Tribes. It is possible that land claims could be brought by American Indian groups who have petitioned the Federal Government for federal recognition. In any of the land claims matters, irrespective of whether federal recognition is granted, denied or upheld, a particular tribe 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 recognition of tribes under relaxed standards. As enacted, those regulations do not allow for previously denied petitioners, such as the Schaghticoke Tribal Nation, Golden Hill Paugussett Tribe and the Eastern Pequot Tribal Nation, to seek recognition 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 2023, the BIA has not yet issued any decision on the rulemaking.

In October, 2016, the Schaghticoke Tribal Nation (STN) initiated a lawsuit against the State and the Commissioner of the Department of Energy and Environmental Protection seeking approximately \$610.5 million for the alleged unconstitutional taking of reservation lands in the nineteenth and early twentieth centuries. The suit alleges that from 1801 to 1918, state-appointed overseers sold portions of the Schaghticoke Tribal Nation reservation and used the proceeds of those sales to lend monies to State residents in the form of mortgages and loans and not for the benefit of the Schaghticoke Tribal Nation. It further alleges that these actions were in violation of the federal and state constitutional prohibitions against taking property without just compensation and in breach of the State's fiduciary duties. It seeks money damages and declaratory and injunctive relief to account for the funds allegedly due, and to make the

Schaghticoke Tribal Nation whole. In December 2017, the trial court dismissed the plaintiff's takings claim as to reservation lands because the plaintiff lacked a property interest in those lands, but ordered supplemental briefing on the remainder of plaintiff's claims. In May 2019, the trial court dismissed the remainder of the plaintiff's claims and the plaintiffs have appealed. In September 2022, the Appellate Court upheld the dismissal because it concluded STN did not possess a sufficient ownership interest in the land to overcome the bar of sovereign immunity. The appellate court dismissed STN's reliance on federal Indian law as it relates to a 'right of occupancy' and performed its own analysis of the 1752 resolve. Ultimately, the appellate court agreed that the trial court properly concluded that the plain text of the 1752 resolve granted the tribe no more than a right to occupy the land which the state could revoke at any time. The Connecticut Supreme Court recently denied STN's petition for certification to appeal the appellate court's decision.

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 stand alone 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.

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. 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 27

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 28

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 the companies' role in the opioid crisis.

In fiscal year 2022, Connecticut received \$6.27 million as part of a nationwide settlement with McKinsey & Company. From that settlement, Connecticut received another \$321 thousand in fiscal year 2023 and will receive another approximately \$321 thousand in subsequent fiscal years.

In fiscal year 2023, Connecticut has received the first \$25.5 million of an approximately \$240 million total as part of a nationwide settlement with the three largest pharmaceutical companies: McKesson, Cardinal Health and AmerisourceBergen. Connecticut will receive the remainder in subsequent fiscal years.

In fiscal year 2023, Connecticut has also received \$42.7 million of Connecticut's 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 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. 15% 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 29

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, 2021.

In September and December of 2022, the State made transfers in the amount of \$2,846.0 billion and \$1,261.3 billion from the Budget Reserve Fund (BRF) and the General Fund, respectively to the State Employee Retirement Fund (SERF) and the Teacher's Retirement Fund. This transfer was the result of the Budget Reserve Fund exceeding the statutory cap of 15 percent of 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 (SERF) or to the Teachers' Retirement System (TRS). The State Treasurer determined this year to transfer \$1,942.4 million to SERF and \$903.6 million to TRS. The \$1,261.2 billion transfer from the General Fund represented the General Fund surplus in fiscal year 2022, normally this amount is transferred to the Budget Reserve Fund, but because the BRF reached the 15 percent cap the transfer was made to SERF to reduce the pension liability.

In November 2022, the State issued \$1,143.5 billion Special Tax Obligation Infrastructure Purposes 2022 Series A and 2022 Series B refunding bonds. The bonds were issued for various transportation infrastructure projects. The bonds mature in 2043 and bear interest rates ranging from 4.25 to 5.25 percent.

In December 2022, the State issued \$912.4 million of General Obligation bonds Series E, F and G. The bonds were issued for various projects of the State. The bonds mature in 2042 or 2032 (optional redemption) and bear interest rate of 5 percent.

The Connecticut Housing Finance Authority (CHFA), 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 24, 2022, the Authority issued \$103.9 million 2022 Series A Housing Mortgage Finance Program Bonds (Social Bonds) consisted of \$75 million 2022 Series A-1, \$8.9 million 2022 Series A-2, and \$20 million Series A-3 variable rate 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 certain current and future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption, to provide new monies for the financing of Home Mortgage Loans and Agency Securities and to pay certain costs of issuance.

On March 24, 2022, the Authority issued \$100.0 million 2022 Series A-4 Housing Mortgage Program Bonds (FRN Rate) (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 certain current and future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption.

On May 10, 2022, the Authority issued \$84.4 million 2022 Series B Housing Mortgage Finance Program Bonds (Sustainability Bonds), consisted of \$78 million 2022 Series B-1 and \$6.4 million 2022 Series B-2. The proceeds along with other available monies are expected to be used to provide monies for financing of Multifamily Mortgage Loans, and to pay certain costs of issuance.

On July 21, 2022, the Authority issued \$100.0 million 2022 Series C Housing Mortgage Finance Program Bonds (Social Bonds) consisted of \$48.5 million 2022 Series C-1, \$20 million Series C-2 variable rate bonds, and \$31.5 million private placement bonds with the Bank of America. 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 certain current and future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption, provide new monies for the financing of Home Mortgage Loans and Agency Securities and to pay certain costs for issuance.

On July 21, 2022, the Authority issued \$100 million 2022 Series C-4 Housing Mortgage Finance Program Bonds (FRN Rate) (Social Bonds). The proceeds along with other available monies are expected to be used to provide monies are expected to be used within 90 days of the date of issuance to refund and/or replace certain current and future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption.

On November 2, 2022, the Authority issued \$55.2 million 2022 Series D Housing Mortgage Finance Program Bonds (Sustainability Bonds) consisted of \$25.2 million 2022 Series D-1 and \$30 million Series D-2. The proceeds along with other available monies are expected to be used to provide monies for financing of Multifamily Mortgage Loans, and to pay certain costs of issuance.

On November 10, 2022, the Authority issued \$147.8 million Housing Mortgage Finance Program Bonds (Social Bonds) consisted of \$117.8 million 2022 Series E-1 and \$30 million 2022 Series E-2 variable rate 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 certain current and future maturities of outstanding bonds to be paid at maturity or to be redeemed by special and/or optional redemption, provide new monies for the financing of Home Mortgage Loans and Agency Securities and to pay certain costs for issuance.

On December 8, 2022, the Authority remarketed \$44.8 million 2017 Series F-3 Housing Mortgage Finance Program Bonds and \$31.3 million 2020 Series A-3 Housing Mortgage Finance Program Bonds. The reoffered bonds of each series are subject to mandatory tender and remarketing on the remarketing date. Upon such remarketing the current liquidity facility for the remarketed reoffered bonds of each series will be replaced with an alternate liquidity facility.



*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

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**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, 2022

(Expressed in Thousands)

	General Fund			Variance with Final Budget positive (negative)
	Budget		Actual	
	Original	Final		
Revenues				
Budgeted:				
Taxes, Net of Refunds	\$ 17,882,850	\$ 21,358,900	\$ 21,481,411	\$ 122,511
Indian Gaming Payments	246,000	248,700	248,686	(14)
Licenses, Permits, and Fees	352,100	365,500	368,612	3,112
Other	825,300	927,500	932,020	4,520
Federal Grants	1,851,900	1,964,400	1,934,869	(29,531)
Refunds of Payments	(72,600)	(74,700)	(74,708)	(8)
Operating Transfers In	126,200	126,200	126,200	-
Operating Transfers Out	-	-	-	-
Transfer to BRF - Volatility Adjustment	(969,200)	(3,044,200)	(3,047,454)	(3,254)
Transfer to/from the Resources of the General Fund	778,785	73,100	21,221	(51,879)
Total Revenues	<u>21,021,335</u>	<u>21,945,400</u>	<u>21,990,857</u>	<u>45,457</u>
Expenditures				
Budgeted:				
Legislative	89,536	85,536	75,577	9,959
General Government	888,674	816,923	750,847	66,076
Regulation and Protection	329,240	336,269	303,683	32,586
Conservation and Development	262,025	265,071	233,098	31,973
Health and Hospitals	1,287,682	1,299,520	1,276,378	23,142
Transportation	-	-	-	-
Human Services	4,665,455	4,553,024	4,444,984	108,040
Education, Libraries, and Museums	5,631,928	5,739,112	5,697,708	41,404
Corrections	1,418,869	1,345,005	1,305,228	39,777
Judicial	630,751	634,178	608,935	25,243
Non Functional	6,005,370	6,170,168	5,958,694	211,474
Total Expenditures	<u>21,209,530</u>	<u>21,244,806</u>	<u>20,655,132</u>	<u>589,674</u>
Appropriations Lapsed	<u>53,923</u>	<u>195,116</u>	<u>-</u>	<u>(195,116)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(134,272)</u>	<u>895,710</u>	<u>1,335,725</u>	<u>(739,333)</u>
Other Financing Sources (Uses)				
Prior Year Appropriations Carried Forward	409,214	409,214	758,445	349,231
Appropriations Continued to Fiscal Year 2023	-	-	(834,261)	(834,261)
Miscellaneous Adjustment	-	129	1,391	1,262
Total Other Financing Sources (Uses)	<u>409,214</u>	<u>409,343</u>	<u>(74,425)</u>	<u>(483,768)</u>
Net Change in Fund Balance	<u>\$ 274,942</u>	<u>\$ 1,305,053</u>	<u>1,261,300</u>	<u>\$ (1,223,101)</u>
Budgetary Fund Balances - July 1			1,430,518	
Changes in Reserves			<u>(191,851)</u>	
Budgetary Fund Balances - June 30			<u>\$ 2,499,967</u>	

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

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Transportation Fund

Budget		Actual		Variance with Final Budget positive (negative)
Original	Final	Actual	Actual	(negative)
\$ 1,479,100	\$ 1,596,500	\$ 1,586,157	\$	(10,343)
-	-	-	-	-
405,000	408,500	407,658	-	(842)
5,100	4,400	5,029	-	629
11,000	11,000	10,913	-	(87)
(5,000)	(6,100)	(6,078)	-	22
-	-	2,675	-	2,675
(5,500)	(5,500)	(5,500)	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,889,700</u>	<u>2,008,800</u>	<u>2,000,854</u>	<u></u>	<u>(7,946)</u>
-	-	-	-	-
14,518	15,593	18,208	-	(2,615)
76,729	77,488	67,352	-	10,136
2,890	2,890	2,890	-	-
-	-	-	-	-
732,263	738,541	613,959	-	124,582
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,047,999</u>	<u>1,048,006</u>	<u>1,023,808</u>	<u></u>	<u>24,198</u>
1,874,399	1,882,518	1,726,217	-	156,301
<u>31,700</u>	<u>37,915</u>	<u>-</u>	<u></u>	<u>(37,915)</u>
-	-	-	-	-
<u>47,001</u>	<u>164,197</u>	<u>274,637</u>	<u></u>	<u>110,440</u>
40,607	40,607	38,307	-	(2,300)
-	-	(156,317)	-	(156,317)
-	-	-	-	-
<u>40,607</u>	<u>40,607</u>	<u>(118,010)</u>	<u></u>	<u>(158,617)</u>
<u>\$ 87,608</u>	<u>\$ 204,804</u>	156,627	<u>\$</u>	<u>(48,177)</u>
		279,441		
		118,010		
		<u>\$ 554,078</u>		

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 3 percent of the fund or 5 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, 2022. Amounts are expressed in thousands.

	General Fund	Transportation Fund
Net change in fund balances (statutory basis)	\$ 1,261,300	\$ 156,627
Volatility Deposit Budget Reserve Fund	3,047,454	-
Increase (Decrease) Statutory Surplus Reserve	208,200	-
Prior year transfers to SERS & TRS	(1,618,306)	-
Adjustments:		
Increases (decreases) in revenue accruals:		
Receivables and Other Assets	296,195	19,930
(Increases) decreases in expenditure accruals:		
Accounts Payable and Other Liabilities	(2,937,644)	(15,766)
Salaries and Fringe Benefits Payable	77,504	8,755
Increase (Decrease) in Continuing Appropriations	75,816	118,010
Fund Reclassification-Bus Operations	-	(870)
Net change in fund balances (GAAP basis)	<u>\$ 410,519</u>	<u>\$ 286,686</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 2022, for the fifth 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 2022, the cap was just over \$3.5 billion for estimated and final income tax payments and revenue from the Pass-through Entity tax. At year-end, a volatility transfer of \$3.05 billion was made to the Budget Reserve Fund.

Prior to the close of FY 2022, the balance of the BRF was just over \$3.11 billion. Adding the \$3.05 billion volatility transfer brought the BRF total to \$6.16 billion, or 27.9 percent of net General Fund appropriations for FY 2023. As a result, the BRF was \$2.85 billion

State of Connecticut

above the statutory 15 percent 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 \$903.6 million to TRS, with the remaining balance of \$1,942.4 million going to SERF. Based on the State Treasurer's decision, the General Fund surplus of \$1,261.3 million has now been transferred to SERF 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 Seven Fiscal Years*

(Expressed in Thousands)

SERS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability							
Service Cost	\$ 396,602	\$ 388,671	\$ 391,941	\$ 429,321	\$ 480,350	\$ 322,114	\$ 310,472
Interest	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	778,249	208,138	1,224,344	482,904	-	772,762	-
Changes of assumptions	(48,241)	-	-	-	-	4,959,705	-
Benefit payments	(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	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	36,087,938	34,214,163	33,052,692	33,616,716	27,192,467	26,486,933
Total pension liability - ending (a)	\$ 38,344,444	\$ 36,971,136	\$ 36,087,938	\$ 34,214,163	\$ 33,052,692	\$ 33,616,716	\$ 27,192,467

Plan net position

Contributions - employer	\$ 2,563,189	\$ 1,616,312	\$ 1,578,323	\$ 1,443,053	\$ 1,542,298	\$ 1,501,805	\$ 1,371,651
Contributions - member	194,775	192,716	489,099	193,942	132,557	135,029	187,339
Net investment income	3,301,219	295,737	710,861	875,944	1,509,862	(100)	294,412
Benefit payments	(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	-	-	3,704	(3,139)	(371)	85,608	-
Net change in plan net position	3,831,152	(26,205)	748,151	545,765	1,327,985	(14,588)	195,813
Plan net position - beginning	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)	\$ 17,080,640	\$ 13,249,488	\$ 13,275,693	\$ 12,527,542	\$ 11,981,777	\$ 10,653,792	\$ 10,668,380

Ratio of plan net position

to total pension liability	44.55%	35.84%	36.79%	36.62%	36.25%	31.69%	39.23%
Net pension liability - ending (a) - (b)	\$ 21,263,804	\$ 23,721,648	\$ 22,812,245	\$ 21,686,621	\$ 21,070,915	\$ 22,962,924	\$ 16,524,087
Covered-employee payroll	\$ 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-employee payroll	552.72%	645.94%	618.83%	632.62%	547.16%	617.16%	456.67%

TRS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability							
Service Cost	\$ 599,484	\$ 616,370	\$ 463,997	\$ 465,207	\$ 450,563	\$ 419,616	\$ 404,449
Interest	2,486,930	2,379,886	2,406,206	2,371,168	2,308,693	2,228,958	2,162,174
Benefit Changes	-	-	(224,281)	28,036	-	-	-
Difference between expected and actual experience	-	(306,400)	-	(396,067)	-	(375,805)	-
Changes of assumptions	-	1,022,137	3,875,996	-	-	2,213,190	-
Benefit payments	(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	915,351	1,561,825	4,455,277	474,252	796,723	2,747,828	742,886
Total pension liability - beginning	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)	\$ 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	\$ 1,249,835	\$ 1,209,573	\$ 1,292,672	\$ 1,272,277	\$ 1,012,162	\$ 975,578	\$ 984,110
Contributions - member	323,306	318,217	309,333	312,150	288,251	293,493	228,100
Net investment income	4,528,666	410,311	1,012,089	1,224,931	2,199,895	(18,473)	452,942
Benefit payments	(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	904,434	522	(837)	(2,753)	1,679	(37,648)	57,749
Net change in plan net position	4,835,178	(211,545)	546,616	812,513	1,539,454	(525,181)	(100,836)
Plan net position - beginning	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)	\$ 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	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%
Net pension liability - ending (a) - (b)	\$ 14,926,263	\$ 18,846,090	\$ 17,072,720	\$ 13,164,059	\$ 13,502,320	\$ 14,245,051	\$ 10,972,042
Covered-employee payroll	\$ 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-employee payroll	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 Seven Fiscal Years*

(Expressed in Thousands)

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

* Governmental Accounting Standards Board Statement No. 68, 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. 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
PENSION PLANS
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Last Ten Fiscal Years

(Expressed in Thousands)

<u>SERS</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined employer contribution	\$ 1,806,708	\$ 1,616,302	\$ 1,574,537	\$ 1,443,110
Actual employer contributions	<u>1,786,903</u>	<u>1,616,312</u>	<u>1,578,323</u>	<u>1,443,053</u>
Annual contributions deficiency excess	<u>\$ 19,805</u>	<u>\$ (10)</u>	<u>\$ (3,786)</u>	<u>\$ 57</u>
Covered Payroll	\$ 3,847,146	\$ 3,672,443	\$ 3,686,365	\$ 3,428,068
Actual contributions as a percentage of covered-employee payroll	46.45%	44.01%	42.82%	42.10%
 <u>TRS</u>				
Actuarially determined employer contribution	\$ 1,249,835	\$ 1,208,819	\$ 1,292,314	\$ 1,272,277
Actual employer contributions	<u>1,249,835</u>	<u>1,208,819</u>	<u>1,292,314</u>	<u>1,272,277</u>
Annual contributions deficiency excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 4,500,666	\$ 4,352,967	\$ 4,389,654	\$ 4,321,593
Actual contributions as a percentage of covered-employee payroll	27.77%	27.77%	29.44%	29.44%
 <u>JRS</u>				
Actuarially determined employer contribution	\$ 31,893	\$ 27,011	\$ 27,427	\$ 25,458
Actual employer contributions	<u>31,893</u>	<u>27,011</u>	<u>27,427</u>	<u>25,458</u>
Annual contributions deficiency excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 31,438	\$ 31,495	\$ 34,643	\$ 34,970
Actual contributions as a percentage of covered-employee payroll	101.45%	85.76%	79.17%	72.80%

Valuation Date:

Actuarially determined contribution amounts are calculated as of June 30, 2021.

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 30 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	3.25%-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

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 1,569,142	\$ 1,514,467	\$ 1,379,189	\$ 1,268,935	\$ 1,059,652	\$ 926,372
<u>1,542,298</u>	<u>1,501,805</u>	<u>1,371,651</u>	<u>1,268,890</u>	<u>1,058,113</u>	<u>926,343</u>
<u>\$ 26,844</u>	<u>\$ 12,662</u>	<u>\$ 7,538</u>	<u>\$ 45</u>	<u>\$ 1,539</u>	<u>\$ 29</u>
\$ 3,850,978	\$ 3,720,751	\$ 3,618,361	\$ 3,487,577	\$ 3,480,483	\$ 3,354,682
40.05%	40.36%	37.91%	36.38%	30.40%	27.61%
\$ 1,012,162	\$ 975,578	\$ 984,110	\$ 948,540	\$ 787,536	\$ 757,246
<u>1,012,162</u>	<u>975,578</u>	<u>984,110</u>	<u>948,540</u>	<u>787,536</u>	<u>757,246</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 4,279,755	\$ 4,125,066	\$ 4,078,367	\$ 3,930,957	\$ 4,101,750	\$ 3,943,990
23.65%	23.65%	24.13%	24.13%	19.20%	19.20%
\$ 19,164	\$ 18,259	\$ 17,731	\$ 16,298	\$ 16,006	\$ 15,095
<u>19,164</u>	<u>18,259</u>	<u>17,731</u>	<u>16,298</u>	<u>16,006</u>	<u>15,095</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 36,467	\$ 34,897	\$ 34,972	\$ 33,386	\$ 31,748	\$ 30,308
52.55%	52.32%	50.70%	48.82%	50.42%	49.81%

State of Connecticut

**REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLANS
SCHEDULE OF INVESTMENT RETURNS**

Last Nine Fiscal Years*

Annual money-weighted rates of return net of investment expense	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
State Employees' Retirement Fund	-7.63%	24.36%	1.86%	5.88%	7.30%	14.32%	0.23%	2.83%	15.62%
Teachers' Retirement Fund	-7.63%	24.28%	1.85%	5.85%	7.04%	14.37%	0.17%	2.82%	15.67%
State Judges' Retirement Fund	-7.73%	24.37%	2.10%	6.12%	6.24%	13.04%	1.11%	2.57%	13.66%

* Governmental Accounting Standards Board Statement No. 68, 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

Total OPEB Liability	2021	2020	2019	2018
Service Cost	\$ 1,214,728	\$ 969,674	\$ 848,198	\$ 901,698
Interest	618,231	806,906	737,298	680,154
Differences between expected and actual experience	389,271	(179,538)	(645,590)	-
Changes of assumptions	(4,936,120)	2,225,764	3,417,609	(724,140)
Benefit payments	<u>(637,221)</u>	<u>(623,104)</u>	<u>(593,403)</u>	<u>(648,347)</u>
Net change in total OPEB liability	(3,351,111)	3,199,702	3,764,112	209,365
Total OPEB liability - beginning	<u>25,078,100</u>	<u>21,878,399</u>	<u>18,114,287</u>	<u>17,904,922</u>
Total OPEB liability - ending (a)	\$ 21,726,989	\$ 25,078,101	\$ 21,878,399	\$ 18,114,287
Plan fiduciary net position				
Contributions - employer	\$ 868,070	\$ 867,222	\$ 752,941	\$ 801,893
Contributions - member	147,038	159,377	116,539	116,814
Net investment income	389,771	33,373	68,847	37,001
Benefit payments	(637,221)	(623,104)	(593,403)	(648,347)
Other	<u>(105,307)</u>	<u>(95,682)</u>	<u>1,194</u>	<u>186</u>
Net change in plan fiduciary net position	662,351	341,186	346,118	307,547
Plan fiduciary net position - beginning	<u>1,537,194</u>	<u>1,196,008</u>	<u>849,889</u>	<u>542,342</u>
Plan fiduciary net position - ending (b)	\$ 2,199,545	\$ 1,537,194	\$ 1,196,007	\$ 849,889
Plan fiduciary net position as a percentage of the total OPEB liability	10.12%	6.13%	5.47%	4.69%
Net OPEB liability - ending (a) -(b)	\$ 19,527,444	\$ 23,540,907	\$ 20,682,392	\$ 17,264,398
Covered-employee payroll	\$ 3,649,211	\$ 3,745,802	\$ 3,619,133	\$ 3,875,035
Net OPEB liability as a percentage of covered-employee payroll	535.11%	628.46%	571.47%	445.53%

RTHP

Total OPEB Liability	2021	2020	2019	2018
Service Cost	\$ 121,535	\$ 93,324	\$ 87,313	\$ 132,392
Interest	64,951	97,264	105,702	133,597
Benefit Changes	-	-	(339,076)	(1,044,628)
Difference between expected and actual experience	(1,218,425)	(586,004)	66,502	217,853
Changes of assumptions	12,750	626,595	182,438	(196,049)
Benefit payments	<u>(131,543)</u>	<u>(67,383)</u>	<u>(55,154)</u>	<u>(110,622)</u>
Net change in total OPEB liability	(1,150,732)	163,796	47,725	(867,457)
Total OPEB liability - beginning	<u>2,882,836</u>	<u>2,719,040</u>	<u>2,671,315</u>	<u>3,538,772</u>
Total OPEB liability - ending (a)	\$ 1,732,104	\$ 2,882,836	\$ 2,719,040	\$ 2,671,315
Plan fiduciary net position				
Contributions - employer	\$ 29,411	\$ 29,173	\$ 35,320	\$ 35,299
Contributions - member	54,058	53,221	51,944	51,484
Net investment income	82,256	849	1,090	411
Benefit payments	(131,543)	(67,383)	(55,154)	(110,622)
Administrative expense	(117)	(372)	(383)	(264)
Other	<u>(91)</u>	<u>-</u>	<u>(16,100)</u>	<u>-</u>
Net change in plan fiduciary net position	33,974	15,488	16,717	(23,692)
Plan fiduciary net position - beginning	<u>71,941</u>	<u>56,453</u>	<u>39,736</u>	<u>63,428</u>
Plan fiduciary net position - ending (b)	\$ 105,915	\$ 71,941	\$ 56,453	\$ 39,736
Plan fiduciary net position as a percentage of the total OPEB liability	6.11%	2.50%	2.08%	1.49%
Net OPEB liability - ending (a) -(b)	\$ 1,626,189	\$ 2,810,895	\$ 2,662,587	\$ 2,631,579
Covered-employee payroll	\$ 4,438,394	\$ 4,438,394	\$ 4,389,554	\$ 4,075,939
Net OPEB liability as a percentage of covered-employee payroll	36.64%	63.33%	60.66%	64.56%

* Governmental Accounting Standards Board Statement No. 75, 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**

Last Ten Fiscal Years

(Expressed in Thousands)

<u>SEOPEBP</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined employer contribution	\$ 1,338,541	\$ 1,287,059	\$ 1,203,406	\$ 1,157,121
Actual employer contributions	<u>868,070</u>	<u>867,222</u>	<u>752,941</u>	<u>801,893</u>
Annual contributions deficiency excess	<u>\$ 470,471</u>	<u>\$ 419,837</u>	<u>\$ 450,465</u>	<u>\$ 355,228</u>
Covered Payroll	\$ 3,745,802	\$ 3,619,133	\$ 3,619,133	\$ 3,875,035
Actual contributions as a percentage of covered-employee payroll	23.17%	23.96%	20.80%	20.69%
<u>RTHP</u>				
Actuarially determined employer contribution	\$ 120,299	\$ 173,273	\$ 167,819	\$ 172,223
Actual employer contributions	<u>29,411</u>	<u>29,173</u>	<u>35,320</u>	<u>35,299</u>
Annual contributions deficiency excess	<u>\$ 90,888</u>	<u>\$ 144,100</u>	<u>\$ 132,499</u>	<u>\$ 136,924</u>
Covered Payroll	\$ 4,438,394	\$ 4,438,394	\$ 4,389,654	\$ 4,075,939
Actual contributions as a percentage of covered-employee payroll	0.66%	0.66%	0.80%	0.87%

Note:

Valuation Date:

Actuarially determined contribution amounts are calculated as of June 30, 2021

Methods and Assumptions Used to Determine Contribution Rates:

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

State of Connecticut

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 1,043,143	\$ 1,443,716	\$ 1,513,336	\$ 1,525,371	\$ 1,271,279	\$ 1,354,738
<u>667,401</u>	<u>608,593</u>	<u>546,284</u>	<u>514,696</u>	<u>542,615</u>	<u>541,262</u>
<u>\$ 375,742</u>	<u>\$ 835,123</u>	<u>\$ 967,052</u>	<u>\$ 1,010,675</u>	<u>\$ 728,664</u>	<u>\$ 813,476</u>
\$ 3,743,995	\$ 3,895,100	\$ 3,539,800	\$ 3,539,728	\$ 3,539,728	\$ 3,902,248
17.83%	15.62%	15.43%	14.54%	15.33%	13.87%
\$ 166,802	\$ 130,331	\$ 125,620	\$ 187,227	\$ 180,460	\$ 184,145
<u>19,922</u>	<u>19,960</u>	<u>25,145</u>	<u>25,955</u>	<u>27,040</u>	<u>49,486</u>
<u>\$ 146,880</u>	<u>\$ 110,371</u>	<u>\$ 100,475</u>	<u>\$ 161,272</u>	<u>\$ 153,420</u>	<u>\$ 134,659</u>
\$ 4,279,755	\$ 3,949,900	\$ 3,831,600	\$ 3,831,600	\$ 3,652,500	\$ 3,652,500
0.47%	0.51%	0.66%	0.68%	0.74%	1.35%

State of Connecticut

REQUIRED SUPPLEMENTARY INFORMATION
OPEB PLAN
SCHEDULE OF INVESTMENT RETURNS

Last Nine Fiscal Years*

Annual money-weighted rates of return net of investment expense	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
OPEB Fund	-7.4%	24.61%	2.13%	6.62%	5.85%	11.83%	2.44%	3.44%	11.80%

* Governmental Accounting Standards Board Statement No. 75, 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 compiled, 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

CLARK J. CHAPIN

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 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 year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated February 24, 2023.

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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying State Auditors' Findings and Recommendations as Finding Numbers 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report 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.

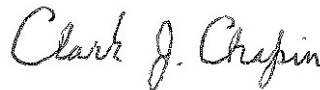


Thu A. Phung
Administrative Auditor

Approved:



John C. Geragosian
State Auditor



Clark J. Chapin
State Auditor

February 24, 2023
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

CLARK J. CHAPIN

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

Opinion on Each Major Federal Program

We have audited the State of Connecticut's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State of Connecticut's major federal programs for the fiscal year ended June 30, 2022. 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 Greenbank, 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, 2022. 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.

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 major federal programs for the fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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 opinion 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.

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 2022-010, 2022-013, 2022-014, 2022-015, 2022-016, 2022-022, 2022-023, 2022-029, 2022-250, 2022-251, 2022-301, 2022-403, 2022-450, 2022-727, 2022-732, 2022-734, 2022-735, 2022-736, and 2022-775. 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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of

compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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 2022-010, 2022-011, 2022-012, 2022-013, 2022-014, 2022-015, 2022-016, 2022-017, 2022-018, 2022-019, 2022-020, 2022-021, 2022-022, 2022-023, 2022-024, 2022-025, 2022-026, 2022-027, 2022-028, 2022-029, 2022-030, 2022-031, 2022-100, 2022-150, 2022-200, 2022-250, 2022-251, 2022-300, 2022-301, 2022-302, 2022-350, 2022-400, 2022-401, 2022-402, 2022-403, 2022-450, 2022-600, 2022-650, 2022-651, 2022-700, 2022-725, 2022-726, 2022-727, 2022-728, 2022-729, 2022-730, 2022-731, 2022-732, 2022-733, 2022-734, 2022-735, 2022-736, 2022-737, 2022-738, 2022-739, 2022-775, 2022-776, 2022-800, 2022-801 and 2022-875 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, 2022, 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 February 24, 2023, except as to Note 13 dated March 22, 2023, 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



Clark J. Chapin
State Auditor

March 29, 2023
State Capitol
Hartford, Connecticut



Schedule of Expenditures of Federal Awards

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF AGRICULTURE							
DEPARTMENT OF AGRICULTURE DIRECT PROGRAMS							
	10.001		AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH			\$ -	\$ 1,066,615
	10.001 Total					-	1,066,615
	10.025	COVID-19	COVID-19 PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE			-	147,422
	10.025		PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE			2,424	486,292
	10.025 Total					2,424	633,714
	10.162		INSPECTION GRADING AND STANDARDIZATION			-	2,165
	10.162 Total					-	2,165
	10.163		MARKET PROTECTION AND PROMOTION			16,525	16,525
	10.163 Total					16,525	16,525
	10.170		SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL			80,883	307,083
	10.170 Total					80,883	307,083
	10.175		FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM			-	134,309
	10.175 Total					-	134,309
	10.178		TRADE MITIGATION PROGRAM ELIGIBLE RECIPIENT AGENCY OPERATIONAL FUNDS			-	56,000
	10.178 Total					-	56,000
	10.202		COOPERATIVE FORESTRY RESEARCH			-	546,809
	10.202 Total					-	546,809
	10.203		PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT			-	2,448,742
	10.203 Total					-	2,448,742
	10.207		ANIMAL HEALTH AND DISEASE RESEARCH			-	10,555
	10.207 Total					-	10,555
	10.210		HIGHER EDUCATION – GRADUATE FELLOWSHIPS GRANT PROGRAM			-	103,527
	10.210 Total					-	103,527
	10.219		BIOTECHNOLOGY RISK ASSESSMENT RESEARCH			-	26,641
	10.219 Total					-	26,641
	10.250		AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS			-	26,715
	10.250 Total					-	26,715
	10.253		CONSUMER DATA AND NUTRITION RESEARCH			-	28,805
	10.253 Total					-	28,805
	10.309		SPECIALTY CROP RESEARCH INITIATIVE			-	56,482
	10.309 Total					-	56,482
	10.310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)			1,346,694	5,052,342
	10.310 Total					1,346,694	5,052,342
	10.311		BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM			24,335	240,679
	10.311 Total					24,335	240,679
	10.318		WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS			-	1,786
	10.318 Total					-	1,786
	10.329		CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM			-	173,079
	10.329 Total					-	173,079
	10.460		RISK MANAGEMENT EDUCATION PARTNERSHIPS			-	21,183
	10.460 Total					-	21,183
	10.500		COOPERATIVE EXTENSION SERVICE			-	340,903
	10.500 Total					-	340,903
	10.511		SMITH-LEVER FUNDING (VARIOUS PROGRAMS)			-	1,667,972
	10.511 Total					-	1,667,972
	10.514		EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM			-	616,577
	10.514 Total					-	616,577
	10.515		RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS			-	46,860
	10.515 Total					-	46,860

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2022

Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	10.525		FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM			-	11,787
	10.525 Total					-	11,787
	10.527		NEW BEGINNINGS FOR TRIBAL STUDENTS			-	2,998
	10.527 Total					-	2,998
	10.542	COVID-19	COVID-19 PANDEMIC EBT FOOD BENEFITS			-	270,090,116
	10.542 Total					-	270,090,116
	10.545		FARMERS' MARKET SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM SUPPORT GRANTS			-	3,974
	10.545 Total					-	3,974
	10.551	COVID-19	COVID-19 SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			-	409,583,160
	10.551		SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (NOTE 4)			-	726,642,468
	10.551 Total					-	1,136,225,628
	10.553		SCHOOL BREAKFAST PROGRAM			55,134,747	56,474,051
	10.553 Total					55,134,747	56,474,051
	10.555		NATIONAL SCHOOL LUNCH PROGRAM (NOTE 4)			223,099,192	250,702,094
	10.555 Total					223,099,192	250,702,094
	10.556		SPECIAL MILK PROGRAM FOR CHILDREN			42,441	42,441
	10.556 Total					42,441	42,441
	10.557	COVID-19	COVID-19 WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN			-	1,261,675
	10.557		WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN			10,368,472	45,916,328
	10.557 Total					10,368,472	47,178,003
	10.558		CHILD AND ADULT CARE FOOD PROGRAM			18,794,320	19,066,918
	10.558 Total					18,794,320	19,066,918
	10.559		SUMMER FOOD SERVICE PROGRAM FOR CHILDREN			-	161,710
	10.559		SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (NOTE 4)			27,662,713	29,350,173
	10.559 Total					27,662,713	29,511,883
	10.560		STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION			-	2,231,207
	10.560 Total					-	2,231,207
	10.561	COVID-19	COVID-19 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			-	4,828,635
	10.561		STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			1,820,370	67,953,202
	10.561 Total					1,820,370	72,781,837
	10.565		COMMODITY SUPPLEMENTAL FOOD PROGRAM			212,755	212,755
	10.565	COVID-19	COVID-19 COMMODITY SUPPLEMENTAL FOOD PROGRAM			5,127	5,127
	10.565 Total					217,882	217,882
	10.568	COVID-19	COVID-19 EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)			782,529	786,463
	10.568		EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)			1,132,849	1,132,849
	10.568 Total					1,915,378	1,919,312
	10.572		WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)			-	170,059
	10.572 Total					-	170,059
	10.575		FARM TO SCHOOL GRANT PROGRAM			-	54,428
	10.575 Total					-	54,428
	10.576		SENIOR FARMERS MARKET NUTRITION PROGRAM			-	73,366
	10.576 Total					-	73,366
	10.578		WIC GRANTS TO STATES (WGS)			-	62,000
	10.578 Total					-	62,000
	10.579		CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY			84,988	84,988
	10.579 Total					84,988	84,988
	10.582		FRESH FRUIT AND VEGETABLE PROGRAM			-	3,319,963
	10.582 Total					-	3,319,963
	10.649	COVID-19	COVID-19 PANDEMIC EBT ADMINISTRATIVE COSTS			679,495	4,752,703

STATE OF CONNECTICUT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2022

Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	10.649 Total					679,495	4,752,703
	10.664		COOPERATIVE FORESTRY ASSISTANCE			89,214	611,598
	10.664 Total					89,214	611,598
	10.676		FOREST LEGACY PROGRAM			-	836,203
	10.676 Total					-	836,203
	10.680		FOREST HEALTH PROTECTION			-	95,490
	10.680 Total					-	95,490
	10.698		STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE			-	1,244
	10.698 Total					-	1,244
	10.699		PARTNERSHIP AGREEMENTS			-	4,728
	10.699 Total					-	4,728
	10.700		NATIONAL AGRICULTURAL LIBRARY			-	69,706
	10.700 Total					-	69,706
	10.864		GRANT PROGRAM TO ESTABLISH A FUND FOR FINANCING WATER AND WASTEWATER PROJECTS			-	67,270
	10.864 Total					-	67,270
	10.903		SOIL SURVEY			6,000	114,380
	10.903 Total					6,000	114,380
	10.912		ENVIRONMENTAL QUALITY INCENTIVES PROGRAM			2,143	76,543
	10.912 Total					2,143	76,543
	10.913		FARM AND RANCH LANDS PROTECTION PROGRAM			-	840,890
	10.913 Total					-	840,890
	10.932		REGIONAL CONSERVATION PARTNERSHIP PROGRAM			-	20,221
	10.932 Total					-	20,221
	10.RD	19JV-11242308-074	MONITORING AND MODELING TRANSITIONS IN URBAN TREE COMMUNITIES OVER TIME			-	16,625
	10.RD	21-JV-11242308-076	UNDERSTANDING URBAN FOREST PREFERENCES AND MANAGEMENT OPTIONS UNDER A CHANGING CLIMATE			-	1,020
	10.RD Total					-	17,645
DEPARTMENT OF AGRICULTURE DIRECT PROGRAMS Total						\$ 341,388,216	\$ 1,911,359,624
DEPARTMENT OF AGRICULTURE PASS THROUGH PROGRAMS							
	10.001		AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	VERMONT LAW SCHOOL	USDA-NAL-58-8250-8-002-2	\$ -	\$ 40,176
	10.001 Total					-	40,176
	10.170		SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	UNIVERSITY OF NEBRASKA	26-6231-0340-003	-	23,445
	10.170 Total					-	23,445
	10.200		GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	RUTGERS UNIVERSITY	5890-NER15OHP-Aulakh	-	809
	10.200 Total					-	809
	10.215		SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	UNIVERSITY OF MASSACHUSETTS, AMHERST	Subaward 18 010456 B 00 GNE19-213-33243	-	136,220
				UNIVERSITY OF VERMONT	LNE20-412R34268		
				UNIVERSITY OF VERMONT	LNE21-425R-35383		
				UNIVERSITY OF VERMONT	LNE21-430R-35383		
				UNIVERSITY OF VERMONT	LNE21-432R-35383		
	10.215		SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	UNIVERSITY OF VERMONT	LNE18-363-32231	10,001	12,653
	10.215		SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	UNIVERSITY OF VERMONT	SNE20-001-CT-34268	-	75,509
	10.215 Total					10,001	224,382
	10.229	COVID-19	COVID-19 EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT	EXTENSION FOUNDATION	EXC1-2021-2068	-	15,376
	10.229 Total					-	15,376
	10.255		RESEARCH INNOVATION AND DEVELOPMENT GRANTS IN ECONOMIC (RIDGE)	TUFTS UNIVERSITY	AG9002	-	10,102
	10.255 Total					-	10,102

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	10.303		INTEGRATED PROGRAMS	UNIVERSITY OF IDAHO PENNSYLVANIA STATE UNIVERSITY	BJKR15-SB-001 S000395-USDA	-	58,154
	10.303 Total					-	58,154
	10.304		HOMELAND SECURITY AGRICULTURAL	CORNELL UNIVERSITY MICHIGAN STATE UNIVERSITY	80289-10764 Subaward# RC106556AD	-	33,194
	10.304		HOMELAND SECURITY AGRICULTURAL	CORNELL UNIVERSITY MICHIGAN STATE UNIVERSITY	Subaward No. 80289-10770 RC12910R	-	9,435
	10.304 Total					-	42,629
	10.309		SPECIALTY CROP RESEARCH INITIATIVE	RUTGERS UNIVERSITY	6063-PP2016-Stoner	-	43,803
	10.309 Total					-	43,803
	10.310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	NORTHERN ARIZONA UNIVERSITY	1004406-01	-	115,102
	10.310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	PENNSYLVANIA STATE UNIVERSITY LOUISIANA STATE UNIVERSITY PENNSYLVANIA STATE UNIVERSITY OHIO STATE UNIVERSITY UNIVERSITY OF FLORIDA UNIVERSITY OF MARYLAND, COLLEGE PARK UNIVERSITY OF RHODE ISLAND UNIVERSITY OF WISCONSIN, MADISON BOSTON UNIVERSITY UNIVERSITY OF NEVADA, RENO	6103-CAES-USDA-9568 PO-0000128215 S002666-USDA Subaward No. 60045862 SUB00002478 Subaward # 61010-Z5065204 #0008735/04022021 Subaward # 0000000430 450000381 UNR-20-46	-	411,958
	10.310 Total					-	527,061
	10.329		CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	UNIVERSITY OF WISCONSIN-MILWAUKEE CORNELL UNIVERSITY CORNELL UNIVERSITY	213405497 86935-11195 86935-11354	-	34,798
	10.329 Total					-	34,798
	10.332		AGRICULTURAL GENOME TO PHENOME INITIATIVE	IOWA STATE UNIVERSITY IOWA STATE UNIVERSITY	0228401 022840K	-	27,567
	10.332 Total					-	27,567
	10.500		COOPERATIVE EXTENSION SERVICE	KANSAS STATE UNIVERSITY UNIVERSITY OF DELAWARE UNIVERSITY OF MISSOURI	A00-0983-S097 Subaward# 57361 Subaward# C00067296-1	-	51,689
	10.500 Total					-	51,689
	10.604		TECHNICAL ASSISTANCE FOR SPECIALTY CROPS PROGRAM	CALIFORNIA PRUNE BOARD	PN 21-02	-	148,263
	10.604 Total					-	148,263
	10.652		FORESTRY RESEARCH	STATE UNIVERSITY OF NEW YORK	550-1169123-91590	-	1,867
	10.652 Total					-	1,867
	10.664		COOPERATIVE FORESTRY ASSISTANCE	THE FOREST STEWARDS GUILD	Cost Center 10646	-	31,827
	10.664 Total					-	31,827
	10.912		ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK UNIVERSITY OF ILLINOIS, URBANA-CHAMPAIGN UNIVERSITY OF RHODE ISLAND	550-1171682-92863 103926-18610 #0008145/07132020	-	156,072
	10.912 Total					-	156,072
	10.932		REGIONAL CONSERVATION PARTNERSHIP PROGRAM	CONNECTICUT ASSOCIATION OF CONSERVATION DISTRICTS	Agreement #11-UCONN-SH	-	(131,146)
	10.932 Total					-	(131,146)
	10.RD	10Pre Award	ENHANCING RESILIENCY OF BROCCOLI PRODUCTION BY MITIGATING ALTERNARIA LEAF BLIGHT AND HEAD ROT IN THE EASTERN UNITED STATES	UNIVERSITY OF GEORGIA	Pre Award	-	88,852
	10.RD Total					-	88,852

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	10.U01	3-580840.01	NAVIGATING THE GROCERY STORE AISLE: UNDERSTANDING NON-GMO LABELS	EXTENSION FOUNDATION	3-580840.01	8,599	9,272	
	10.U01 Total						8,599	9,272
DEPARTMENT OF AGRICULTURE PASS THROUGH PROGRAMS Total						\$ 18,600	\$ 1,404,998	
DEPARTMENT OF AGRICULTURE Total						\$ 341,406,816	\$ 1,912,764,622	
DEPARTMENT OF COMMERCE								
DEPARTMENT OF COMMERCE DIRECT PROGRAMS								
	11.008		NOAA MISSION-RELATED EDUCATION AWARDS			\$ -	\$ 28,760	
	11.008 Total						-	28,760
	11.016		STATISTICAL, RESEARCH, AND METHODOLOGY ASSISTANCE			-	23,699	
	11.016 Total						-	23,699
	11.017		OCEAN ACIDIFICATION PROGRAM (OAP)			118,790	297,062	
	11.017 Total						118,790	297,062
	11.303		ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE			-	25,786	
	11.303 Total						-	25,786
	11.307	COVID-19	COVID-19 ECONOMIC ADJUSTMENT ASSISTANCE			-	162,550	
	11.307		ECONOMIC ADJUSTMENT ASSISTANCE			16,898	66,032	
	11.307 Total						16,898	228,582
	11.407		INTERJURISDICTIONAL FISHERIES ACT OF 1986			-	5,324	
	11.407 Total						-	5,324
	11.413		FISHERY PRODUCTS INSPECTION AND CERTIFICATION			-	86,096	
	11.413 Total						-	86,096
	11.417	COVID-19	COVID-19 SEA GRANT SUPPORT			-	72,857	
	11.417		SEA GRANT SUPPORT			772,542	2,299,141	
	11.417 Total						772,542	2,371,998
	11.419		COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS			-	2,463,563	
	11.419 Total						-	2,463,563
	11.420		COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES			-	36,995	
	11.420 Total						-	36,995
	11.431		CLIMATE AND ATMOSPHERIC RESEARCH			-	97,726	
	11.431 Total						-	97,726
	11.434		COOPERATIVE FISHERY STATISTICS			-	79,923	
	11.434 Total						-	79,923
	11.472		UNALLIED SCIENCE PROGRAM			-	137,910	
	11.472 Total						-	137,910
	11.474		ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT			-	251,354	
	11.474 Total						-	251,354
	11.478		CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM			-	185,155	
	11.478 Total						-	185,155
	11.609		MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS			-	577,969	
	11.609 Total						-	577,969
	11.802		MINORITY BUSINESS RESOURCE DEVELOPMENT			-	3,864	
	11.802 Total						-	3,864
	11.999		MARINE DEBRIS PROGRAM			-	4,537	
	11.999 Total						-	4,537
DEPARTMENT OF COMMERCE DIRECT PROGRAMS Total						\$ 908,230	\$ 6,906,303	
DEPARTMENT OF COMMERCE PASS THROUGH PROGRAMS								
	11.008		NOAA MISSION-RELATED EDUCATION AWARDS	PROJECT OCEANOLOGY	AG190951	\$ -	\$ 6,412	
	11.008 Total						-	6,412

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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	11.012		INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	05-A008-001 A008-001a N21A013001	-	395,657
				NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS	UDR000080 6166 PO#779203		
				NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS			
				UNIVERSITY OF DELAWARE RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY			
	11.012 Total					-	395,657
	11.417		SEA GRANT SUPPORT	CALIFORNIA STATE UNIVERSITY, NORTHRIDGE	A20-0034-S001	-	7,100
	11.417		SEA GRANT SUPPORT	UNIVERSITY OF MISSISSIPPI	20-09-004	-	10,557
	11.417 Total					-	17,657
	11.473		OFFICE FOR COASTAL MANAGEMENT	NATURE CONSERVANCY	MA1112017CT	-	1,674
	11.473 Total					-	1,674
	11.619	COVID-19	COVID-19 ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	PREAWARD	-	64,648
	11.619		ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	PREAWARDED	-	91,638
	11.619 Total					-	156,285
	11.RD	AG220936	SECTER EDA AGREEMENT	SOUTHEASTERN REGIONAL ACTION COUNCIL	AG220936	-	28,060
	11.RD	Subcontract 52678	IMMUNE TESTING FOR LCP NRDA	ABT ASSOCIATES	Subcontract 52678	-	21,904
	11.RD Total					-	49,964
	11.U02	AG201399	PROJECT OCEANOLOGY DATA SYSTEM (PODS) DEVELOPMENT	PROJECT OCEANOLOGY	AG201399	-	17,834
	11.U02 Total					-	17,834
DEPARTMENT OF COMMERCE PASS THROUGH PROGRAMS Total						\$ -	\$ 645,484
DEPARTMENT OF COMMERCE Total						\$ 908,230	\$ 7,551,787
DEPARTMENT OF DEFENSE							
DEPARTMENT OF DEFENSE DIRECT PROGRAMS							
	12.006		NATIONAL DEFENSE EDUCATION PROGRAM			\$ 984	\$ 182,989
	12.006 Total					984	182,989
	12.113		STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES			-	17,475
	12.113 Total					-	17,475
	12.300		BASIC AND APPLIED SCIENTIFIC RESEARCH			3,503,726	11,030,286
	12.300 Total					3,503,726	11,030,286
	12.400		MILITARY CONSTRUCTION, NATIONAL GUARD			-	(63,743)
	12.400 Total					-	(63,743)
	12.401		NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS			-	27,898,831
	12.401 Total					-	27,898,831
	12.404		NATIONAL GUARD CHALLENGE PROGRAM			-	818,762
	12.404 Total					-	818,762
	12.420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT			10,987	1,411,174
	12.420 Total					10,987	1,411,174
	12.431		BASIC SCIENTIFIC RESEARCH			-	227,923
	12.431 Total					-	227,923

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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	12.600		COMMUNITY INVESTMENT			430,000	580,345
	12.600 Total					430,000	580,345
	12.800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM			822,223	1,761,588
	12.800 Total					822,223	1,761,588
	12.900		LANGUAGE GRANT PROGRAM			-	40,057
	12.900 Total					-	40,057
	12.901		MATHEMATICAL SCIENCES GRANTS			-	70,894
	12.901 Total					-	70,894
	12.903		GENCYBER GRANTS PROGRAM			-	6,158
	12.903 Total					-	6,158
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 1: ELECTRONIC AND ATOMISTIC MODELING			-	134,261
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 2: MESOSCOPIC MODELING			-	54,064
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 3: MATERIALS DESIGN AND MODELING			-	27,714
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 4: SYNTHESIS & MEASUREMENT			-	35,135
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 5: MAGNETIC AND ELECTRICAL CHARACTERIZATION			-	66,040
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 6: ATOMIC FORCE MICROSCOPY			-	109,999
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 7: ADVANCED ELECTRON MICROSCOPY			-	98,271
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 8: ELECTRO-OPTIC DEVICES			-	72,832
	12.RD	N3239821P0703	FEASIBILITY TESTING OF ELECTRODERMAL ACTIVITY SENSORS FOR QUANTITATIVE ASSESSMENT OF PAIN			-	43,593
	12.RD	FA8650-20-C-5206	MATERIALS BEHAVIOR AND PROPERTIES UNDER EXTREME CONDITIONS			-	1,969,141
	12.RD	W911QY21C0082	MELT-PROCESSABLE ELECTROCHROMICS FOR MILITARY APPLICATION			-	119,366
	12.RD	211186	MULTISCALE MODELING AND CHARACTERIZATION OF METAMATERIALS, FUNCTIONAL CERAMICS AND PHOTONICS - PHASE III ADMIN			-	16,842
	12.RD	W912HQ19C0019	NTO AND DNAN TRANSFORMATIONS QUANTIFIED USING ENRICHED STABLE ISOTOPE TRACERS			-	295,638
	12.RD	FA8650-18-C-5700	SIMULATION-BASED UNCERTAINTY QUANTIFICATION OF MANUFACTURING TECHNOLOGIES			-	1,367,288
	12.RD Total					-	4,410,184
DEPARTMENT OF DEFENSE DIRECT PROGRAMS Total						\$ 4,767,920	\$ 48,392,923
DEPARTMENT OF DEFENSE PASS THROUGH PROGRAMS							
	12.006		NATIONAL DEFENSE EDUCATION PROGRAM	ADVANCED TECHNOLOGY INTERNATIONAL	2021-361	\$ -	\$ 256,086
	12.006 Total					-	256,086
	12.300		BASIC AND APPLIED SCIENTIFIC RESEARCH	CREARE PENNSYLVANIA STATE UNIVERSITY UNIVERSITY OF MISSOURI PURDUE UNIVERSITY PURDUE UNIVERSITY STRATEGIC OHIO COUNCIL FOR HIGHER EDUCATION (SOCHE) BROWN UNIVERSITY BROWN UNIVERSITY	PO 108423 S000561-ONR C00066003-5 13000458-014 13000469-028 RQ-UCONN-21-1-AFRL2 Subaward #00001850 Subaward No. 00001822	-	555,638
	12.300 Total					-	555,638
	12.351		SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	LABORATORY OF THE MINISTRY OF AGRICULTURE OF GEORGIA	HDTM1-18-1-0053/P00001	-	73,844
	12.351 Total					-	73,844
	12.355		PEST MANAGEMENT AND VECTOR CONTROL RESEARCH	CORNELL UNIVERSITY	89560-11277	-	66,427
	12.355 Total					-	66,427

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	12.420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	STEVENS INSTITUTE OF TECHNOLOGY THE JACKSON LABORATORY UNIVERSITY OF VERMONT UNIVERSITY OF SOUTHERN CALIFORNIA JACKSON (HENRY M.) FOUNDATION	SIT-2103075-01/DOD-W81XWH2010321 230017-0422-02/DOD PO#215499 UNIV OF VERMONT PO#182157/DOD 94598298 Subaward# 3885/PO# 915062	-	278,408
12.420 Total						-	278,408
	12.431		BASIC SCIENTIFIC RESEARCH	NORTHEASTERN UNIVERSITY NORTHEASTERN UNIVERSITY VRC METAL SYSTEM	504141-78056 598291-78050 HQ0034-15-2-0007 59.01	-	344,656
12.431 Total						-	344,656
	12.630		BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	ADVANCED ROBOTICS FOR MANUFACTURING (ARM) INSTITUTE	ARM-TEC-20-DC-F02	235,056	319,724
	12.630		BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	NATIONAL SCIENCE TEACHERS ASSOCIATION NATIONAL SCIENCE TEACHERS ASSOCIATION ADVANCED ROBOTICS FOR MANUFACTURING (ARM) INSTITUTE	NSTA 21-871-004 / W911SR-15-2-0001 NSTA 22-871-004 / W911SR-15-2-0001 ARM-TEC-20-DC-F01	-	337,603
12.630 Total						235,056	657,327
	12.800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	PURDUE UNIVERSITY	13000716-071	-	54,593
12.800 Total						-	54,593
	12.RD	20190768	COMPUTATIONALLY EFFICIENT, ACCURATE AND UNCERTAINTY CHARACTERIZED CHEMICAL KINETICS FOR HYDROCARBON FUELS	CFD RESEARCH CORPORATION	20190768	-	62,634
	12.RD	2010-S01	SUPPORT FOR ADVANCED DATA ASSOCIATION ALGORITHMS TO ADDRESS EMERGING THREATS	BLACK RIVER SYSTEMS	2010-S01	-	4,733
	12.RD	2135-S01	ADVANCED DATA ASSOCIATION ALGORITHMS TO ADDRESS EMERGING THREATS	BLACK RIVER SYSTEMS	2135-S01	-	120,611
	12.RD	AG210073	THE EFFECT OF AMP HUMAN PR LOTION ON HYDRATION STUDY	AMP HUMAN	AG210073	-	137,794
	12.RD	AG210692	SHE COOL (SEMICONDUCTOR HEAT EXTRACTION COOLING)	KELVI	AG210692	-	139,052
	12.RD	Agreement No. 45239-134148	COOPERATIVE RADIATION FOR QUANTUM INFORMATION PROCESSING AND METROLOGY	HARVARD UNIVERSITY	Agreement No. 45239-134148	-	17,698
	12.RD	KR 703960	RELIABLE AND OPTIMAL COORDINATION OF NETWORKED SYSTEMS AND ACTION- BASED SPACE TRAJECTORY GENERATION/ESTIMATION	UNIVERSITY OF CALIFORNIA, SAN DIEGO	KR 703960	-	117,974
	12.RD	MASIDSUB- 0007497	SPHERE RESONATOR FABRICATION	MANTECH INTERNATIONAL CORPORATION	MASIDSUB-0007497	-	8,241
	12.RD	MASIO- SUB0008953	SPHERE RESONATOR FABRICATION YR. 2	MANTECH INTERNATIONAL CORPORATION	MASIO-SUB0008953	-	11,019
	12.RD	P010204923	TECHNICAL DIRECTIVE TD-O2-010: MINISTRY OF AGRICULTURE AND FORESTRY (MAF) EPIDEMIOLOGY AND LABORATORY DIAGNOSTIC TRAINING II	LEIDOS	P010204923	49,556	355,996
	12.RD	PO #4440278825	IMPACT POINT PREDICTION RESEARCH FOR SHORT & MEDIUM RANGE THRUSTING PROJECTILES"	MINISTRY OF DEFENSE (ISRAEL)	PO #4440278825	-	173,236
	12.RD	PO 4440943540	HIGH SENSITIVITY SQUIDS FOR MAGNETIC FIELD DETECTION	MINISTRY OF DEFENSE (ISRAEL)	PO 4440943540	-	47,856
	12.RD	PO 700518798	TARTUFFE: TOWARD ATTENUATED RANDOMNESS AND UNIVERSAL FUZZY EXTRACTORS	MASSACHUSETTS INSTITUTE OF TECHNOLOGY	PO 700518798	-	108,950
	12.RD	PO10215920	EFFECT OF WAKEFULNESS ON AUDITORY CUED VISUAL SEARCH	LEIDOS	PO10215920	-	59,832
	12.RD	SC 87363-8012-46	ADDITIVE MANUFACTURING FOR LI-ION BATTERIES	PHYSICAL SCIENCES	SC 87363-8012-46	-	94,658
	12.RD	SC10-16164-4751- 46	STABILIZED, FREEZE DRIED BACTERIOPHAGE FOR USE IN AUSTERE ENVIRONMENTS	PHYSICAL SCIENCES	SC10-16164-4751-46	-	30,166
	12.RD	SC17-C046-1	INTEGRATED BIAS ESTIMATION AND TRACKING FOR EO/IR FUSED SYSTEMS	TOYON	SC17-C046-1	-	126,955
	12.RD	SFP1163405	PHONONIC TOPOLOGICAL INSULATORS AS MEANS TO MANIPULATE HEAT PHONONS	ALION SCIENCE AND TECHNOLOGY	SFP1163405	-	46,197

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	12.RD	WSU21020-A3	NEW MATHEMATICAL MODELS AND ANALYSIS FOR STOCHASTIC MEAN-FIELDS, STOCHASTIC RECURSIVE ALGORITHMS WITH INTERACTIONS HYBRID SYSTEMS	WAYNE STATE UNIVERSITY	WSU21020-A3	-	55,837
	12.RD Total					49,556	1,719,439
	12.U03	AG210074	ROBUST SELF-DECONTAMINATING COATING FOR DEFENSE APPLICATIONS	NANOIONIX	AG210074	-	1,002
	12.U03 Total					-	1,002
	12.U04	P010204923-R5	TRAININGS FOR UKRAINE PRE-SEQUENCING STRAIN CONFIRMATION AND VIABILITY ANALYSIS OF EDP COLLECTIONS (PART II)	LEIDOS	P010204923-R5	-	2,020
	12.U04 Total					-	2,020
DEPARTMENT OF DEFENSE PASS THROUGH PROGRAMS Total						\$ 284,612	\$ 4,009,440
DEPARTMENT OF DEFENSE Total						\$ 5,052,532	\$ 52,402,363
CENTRAL INTELLIGENCE AGENCY							
CENTRAL INTELLIGENCE AGENCY PASS THROUGH PROGRAMS							
	13.RD	K003034-00-S03	WATCH: WIDE AREA TERRESTRIAL CHANGE HYPERCUBE	KITWARE	K003034-00-S03	\$ -	\$ 194,460
	13.RD Total					-	194,460
CENTRAL INTELLIGENCE AGENCY PASS THROUGH PROGRAMS Total						\$ -	\$ 194,460
CENTRAL INTELLIGENCE AGENCY Total						\$ -	\$ 194,460
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT DIRECT PROGRAMS							
	14.191		MULTIFAMILY HOUSING SERVICE COORDINATORS			\$ 375,477	\$ 375,477
	14.191 Total					375,477	375,477
	14.195		SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM (NOTE 1)			-	486,730
	14.195 Total					-	486,730
	14.228		COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (NOTE 5)			8,467,525	8,467,525
	14.228	COVID-19	COVID-19 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII			289,329	1,212,618
	14.228 Total					8,756,854	9,680,143
	14.231	COVID-19	COVID-19 EMERGENCY SOLUTIONS GRANT PROGRAM			8,730,228	9,004,333
	14.231		EMERGENCY SOLUTIONS GRANT PROGRAM			2,082,331	2,082,331
	14.231 Total					10,812,559	11,086,664
	14.238		SHELTER PLUS CARE			-	(29,754)
	14.238 Total					-	(29,754)
	14.239	COVID-19	COVID-19 HOME INVESTMENT PARTNERSHIPS PROGRAM			-	13,517
	14.239		HOME INVESTMENT PARTNERSHIPS PROGRAM (NOTE 5)			3,551,479	14,872,665
	14.239 Total					3,551,479	14,886,182
	14.241		HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS			127,910	127,910
	14.241 Total					127,910	127,910
	14.249		SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY (NOTE 1)			-	71,809
	14.249 Total					-	71,809
	14.267		CONTINUUM OF CARE PROGRAM			8,504,569	33,914,944
	14.267 Total					8,504,569	33,914,944
	14.269		HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)			92,959	5,936,708
	14.269 Total					92,959	5,936,708
	14.272		NATIONAL DISASTER RESILIENCE COMPETITION			1,427	3,503,322
	14.272 Total					1,427	3,503,322
	14.275		HOUSING TRUST FUND (NOTE 5)			2,038,014	6,958,373
	14.275 Total					2,038,014	6,958,373
	14.326		PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES			-	686,562
	14.326 Total					-	686,562

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	14.401	COVID-19	COVID-19 FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL			-	5,042
	14.401		FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL			-	162,515
	14.401 Total					-	167,557
	14.871	COVID-19	COVID-19 SECTION 8 HOUSING CHOICE VOUCHERS			-	4,405,103
	14.871		SECTION 8 HOUSING CHOICE VOUCHERS (NOTE 1 AND NOTE 15)			-	96,897,560
	14.871 Total					-	101,302,663
	14.879	COVID-19	COVID-19 MAINSTREAM VOUCHERS			-	550,499
	14.879		MAINSTREAM VOUCHERS			-	3,839,104
	14.879 Total					-	4,389,603
	14.896		FAMILY SELF-SUFFICIENCY PROGRAM			-	166,126
	14.896 Total					-	166,126
	14.905		LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM			1,290,725	1,290,725
	14.905 Total					1,290,725	1,290,725
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT DIRECT PROGRAMS Total						\$ 35,551,973	\$ 195,001,744
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PASS THROUGH PROGRAMS							
	14.218		COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	CITY OF MERIDEN CITY OF MIDDLETOWN	LTR-1017 18-0008	\$ -	\$ 6,976
	14.218 Total					-	6,976
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PASS THROUGH PROGRAMS Total						\$ -	\$ 6,976
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total						\$ 35,551,973	\$ 195,008,720
DEPARTMENT OF THE INTERIOR							
DEPARTMENT OF THE INTERIOR DIRECT PROGRAMS							
	15.605		SPORT FISH RESTORATION			\$ 8,477	\$ 2,984,547
	15.605 Total					8,477	2,984,547
	15.608		FISH AND WILDLIFE MANAGEMENT ASSISTANCE			-	35,000
	15.608 Total					-	35,000
	15.611		WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION			172,012	4,430,969
	15.611 Total					172,012	4,430,969
	15.616		CLEAN VESSEL ACT			901,108	1,271,600
	15.616 Total					901,108	1,271,600
	15.622		SPORTFISHING AND BOATING SAFETY ACT			179,156	179,156
	15.622 Total					179,156	179,156
	15.623		NORTH AMERICAN WETLANDS CONSERVATION FUND			-	4,000
	15.623 Total					-	4,000
	15.630		COASTAL			-	13,656
	15.630 Total					-	13,656
	15.634		STATE WILDLIFE GRANTS			10,000	519,318
	15.634 Total					10,000	519,318
	15.655		MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION			-	63,223
	15.655 Total					-	63,223
	15.657		ENDANGERED SPECIES RECOVERY IMPLEMENTATION			-	5,530
	15.657 Total					-	5,530
	15.660		CANDIDATE SPECIES CONSERVATION			-	1,580
	15.660 Total					-	1,580
	15.667		HIGHLANDS CONSERVATION			1,926,500	2,641,500
	15.667 Total					1,926,500	2,641,500
	15.805		ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES			23,603	167,462
	15.805 Total					23,603	167,462
	15.808		U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION			-	119,320
	15.808 Total					-	119,320
	15.810		NATIONAL COOPERATIVE GEOLOGIC MAPPING			-	30,118
	15.810 Total					-	30,118

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	15.814		NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION			-	3,015
	15.814 Total					-	3,015
	15.904		HISTORIC PRESERVATION FUND GRANTS-IN-AID			108,230	958,974
	15.904 Total					108,230	958,974
	15.916		OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING			750,000	751,891
	15.916 Total					750,000	751,891
	15.925		NATIONAL MARITIME HERITAGE GRANTS			-	16,964
	15.925 Total					-	16,964
	15.RD	15140G0119C0008	TOWARD NEAR REAL-TIME MONITORING AND CHARACTERIZATION OF LAND SURFACE CHANGE FOR THE CONTERMINOUS US			-	246,306
	15.RD Total					-	246,306
DEPARTMENT OF THE INTERIOR DIRECT PROGRAMS Total						\$ 4,079,086	\$ 14,444,129
DEPARTMENT OF THE INTERIOR PASS THROUGH PROGRAMS							
	15.153		HURRICANE SANDY DISASTER RELIEF - COASTAL RESILIENCY GRANTS	NATIONAL FISH AND WILDLIFE FOUNDATION	1401.22.073318	\$ -	\$ 756
	15.153 Total					-	756
	15.615		COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	CA DEPARTMENT OF FISH AND WILDLIFE	P2181006	-	13,528
	15.615 Total					-	13,528
	15.677		HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	UNIVERSITY OF DELAWARE	49130	-	27,358
	15.677 Total					-	27,358
	15.815		NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH	AMERICA VIEW	AV18-CT-01	-	23,331
	15.815 Total					-	23,331
	15.945		COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM	UNIVERSITY OF RHODE ISLAND	P20AC00748	-	3,589
	15.945 Total					-	3,589
DEPARTMENT OF THE INTERIOR PASS THROUGH PROGRAMS Total						\$ -	\$ 68,562
DEPARTMENT OF THE INTERIOR Total						\$ 4,079,086	\$ 14,512,691
DEPARTMENT OF JUSTICE							
DEPARTMENT OF JUSTICE DIRECT PROGRAMS							
	16.002		LAW ENFORCEMENT ASSISTANCE_NARCOTICS AND DANGEROUS DRUGS_STATE LEGISLATION			\$ -	\$ 1,276
	16.002 Total					-	1,276
	16.017		SEXUAL ASSAULT SERVICES FORMULA PROGRAM			515,898	516,088
	16.017 Total					515,898	516,088
	16.034	COVID-19	COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM			221,627	2,688,518
	16.034 Total					221,627	2,688,518
	16.036		PROSECUTING COLD CASES USING DNA			42,434	61,273
	16.036 Total					42,434	61,273
	16.525		GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS			-	117,151
	16.525 Total					-	117,151
	16.543		MISSING CHILDREN'S ASSISTANCE			-	433,730
	16.543 Total					-	433,730
	16.550		STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS			-	22,198
	16.550 Total					-	22,198
	16.554		NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)			-	2,064,408
	16.554 Total					-	2,064,408
	16.560		NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS			-	16,335
	16.560 Total					-	16,335
	16.575		CRIME VICTIM ASSISTANCE			27,965,255	28,599,054

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	16.575 Total					27,965,255	28,599,054
	16.576		CRIME VICTIM COMPENSATION			-	879,791
	16.576 Total					-	879,791
	16.585		DRUG COURT DISCRETIONARY GRANT PROGRAM			341,828	410,299
	16.585 Total					341,828	410,299
	16.588		VIOLENCE AGAINST WOMEN FORMULA GRANTS			1,056,020	1,617,204
	16.588 Total					1,056,020	1,617,204
	16.593		RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS			-	155,150
	16.593 Total					-	155,150
	16.606		STATE CRIMINAL ALIEN ASSISTANCE PROGRAM			-	516,201
	16.606 Total					-	516,201
	16.710		PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS			-	316,107
	16.710 Total					-	316,107
	16.738		EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM			982,132	1,268,846
	16.738 Total					982,132	1,268,846
	16.741		DNA BACKLOG REDUCTION PROGRAM			-	988,261
	16.741 Total					-	988,261
	16.742		PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM			-	401,483
	16.742 Total					-	401,483
	16.750		SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM			-	174,773
	16.750 Total					-	174,773
	16.754		HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM			-	574,614
	16.754 Total					-	574,614
	16.812		SECOND CHANCE ACT REENTRY INITIATIVE			50,796	986,614
	16.812 Total					50,796	986,614
	16.816		JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT			-	40,327
	16.816 Total					-	40,327
	16.833		NATIONAL SEXUAL ASSAULT KIT INITIATIVE			32,206	238,275
	16.833 Total					32,206	238,275
	16.839		STOP SCHOOL VIOLENCE			207,500	207,500
	16.839 Total					207,500	207,500
	16.922		EQUITABLE SHARING PROGRAM			-	370,085
	16.922 Total					-	370,085
DEPARTMENT OF JUSTICE DIRECT PROGRAMS Total						\$ 31,415,696	\$ 43,665,561
DEPARTMENT OF JUSTICE PASS THROUGH PROGRAMS							
	16.585		DRUG COURT DISCRETIONARY GRANT PROGRAM	OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	PREAWARD	\$ -	\$ 92,799
	16.585 Total					-	92,799
	16.726		JUVENILE MENTORING PROGRAM	NATIONAL 4-H COUNCIL	2019-MU-FX-0002	6,387	8,662
	16.726 Total					6,387	8,662
	16.838		COMPREHENSIVE OPIOID,STIMULANT, AND SUBSTANCE ABUSE PROGRAM	INSTITUTE OF INTERGOVERNMENTAL RESEARCH (IIR)	2019-ODMAP-0025	24,821	225,666
	16.838 Total					24,821	225,666
DEPARTMENT OF JUSTICE PASS THROUGH PROGRAMS Total						\$ 31,208	\$ 327,127
DEPARTMENT OF JUSTICE Total						\$ 31,446,904	\$ 43,992,688
DEPARTMENT OF LABOR							
DEPARTMENT OF LABOR DIRECT PROGRAMS							
	17.002		LABOR FORCE STATISTICS (NOTE 1)			\$ -	\$ 1,476,595
	17.002 Total					-	1,476,595
	17.005		COMPENSATION AND WORKING CONDITIONS			-	347,026
	17.005 Total					-	347,026

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	17.207		EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES (NOTE 1)			22,281	11,123,840
	17.207 Total					22,281	11,123,840
	17.225	COVID-19	COVID-19 UNEMPLOYMENT INSURANCE			-	646,728,279
	17.225		UNEMPLOYMENT INSURANCE (NOTE 1 AND NOTE 7)			-	675,468,229
	17.225 Total					-	1,322,196,508
	17.235		SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM			860,197	952,140
	17.235 Total					860,197	952,140
	17.245		TRADE ADJUSTMENT ASSISTANCE (NOTE 1)			-	3,803,936
	17.245 Total					-	3,803,936
	17.258		WIOA ADULT PROGRAM			7,601,220	8,908,936
	17.258 Total					7,601,220	8,908,936
	17.259		WIOA YOUTH ACTIVITIES			7,759,389	9,861,001
	17.259 Total					7,759,389	9,861,001
	17.261		WIOA PILOTS, DEMONSTRATIONS, AND RESEARCH PROJECTS			-	312,528
	17.261 Total					-	312,528
	17.268		H-1B JOB TRAINING GRANTS			-	1,059,128
	17.268 Total					-	1,059,128
	17.270		REENTRY EMPLOYMENT OPPORTUNITIES			-	6,750
	17.270 Total					-	6,750
	17.271		WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC) (NOTE 1)			-	293,047
	17.271 Total					-	293,047
	17.273		TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS (NOTE 1)			-	279,264
	17.273 Total					-	279,264
	17.277		WIOA NATIONAL DISLOCATED WORKER GRANTS/WIA NATIONAL EMERGENCY GRANTS			639,657	917,930
	17.277 Total					639,657	917,930
	17.278		WIOA DISLOCATED WORKER FORMULA GRANTS			9,112,339	12,827,519
	17.278 Total					9,112,339	12,827,519
	17.282		TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS			-	11,699
	17.282 Total					-	11,699
	17.285		APPRENTICESHIP USA GRANTS			443,701	1,033,682
	17.285 Total					443,701	1,033,682
	17.503		OCCUPATIONAL SAFETY AND HEALTH STATE PROGRAM			-	1,952,003
	17.503 Total					-	1,952,003
	17.504		CONSULTATION AGREEMENTS			-	2,132,001
	17.504 Total					-	2,132,001
	17.600		MINE HEALTH AND SAFETY GRANTS			-	80,093
	17.600 Total					-	80,093
	17.720		DISABILITY EMPLOYMENT POLICY DEVELOPMENT			-	1,067,193
	17.720 Total					-	1,067,193
	17.801		JOBS FOR VETERANS STATE GRANTS (NOTE 1)			-	408,838
	17.801 Total					-	408,838
	17.804		LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM			-	849,316
	17.804 Total					-	849,316
DEPARTMENT OF LABOR DIRECT PROGRAMS Total						\$ 26,438,784	\$ 1,381,900,973
DEPARTMENT OF LABOR PASS THROUGH PROGRAMS							
	17.207		EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	MATHEMATICA POLICY RESEARCH INC	MATHEMATICA 50723S05952/US DOL	\$ -	\$ 3,856
	17.207 Total					-	3,856
	17.259		WIOA YOUTH ACTIVITIES	NORTHWEST REGIONAL INVESTMENT BOARD	OSY-12-002	-	414,206
	17.259 Total					-	414,206
	17.268		H-1B JOB TRAINING GRANTS	THE WORKPLACE INC.	HG-22616-12-60-A-9	-	29,749

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	17.268 Total					-	29,749
	DEPARTMENT OF LABOR PASS THROUGH PROGRAMS Total					\$ -	\$ 447,811
	DEPARTMENT OF LABOR Total					\$ 26,438,784	\$ 1,382,348,784
DEPARTMENT OF STATE							
DEPARTMENT OF STATE DIRECT PROGRAMS							
	19.009		ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS			\$ 159,040	\$ 349,629
	19.009 Total					159,040	349,629
	19.322		ECONOMIC STATECRAFT			68,916	139,029
	19.322 Total					68,916	139,029
	DEPARTMENT OF STATE DIRECT PROGRAMS Total					\$ 227,956	\$ 488,658
DEPARTMENT OF STATE PASS THROUGH PROGRAMS							
	19.009		ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS	WORLD LEARNING	CBSA18-NWCT01	\$ -	\$ 251
	19.009 Total					-	251
	DEPARTMENT OF STATE PASS THROUGH PROGRAMS Total					\$ -	\$ 251
	DEPARTMENT OF STATE Total					\$ 227,956	\$ 488,909
DEPARTMENT OF TRANSPORTATION							
DEPARTMENT OF TRANSPORTATION DIRECT PROGRAMS							
	20.106		AIRPORT IMPROVEMENT PROGRAM, COVID-19 AIRPORTS PROGRAMS, AND INFRASTRUCTURE INVESTMENT AND JOBS ACT PROGRAMS			\$ -	\$ (1,304)
	20.106 Total					-	(1,304)
	20.108		AVIATION RESEARCH GRANTS			-	74,424
	20.108 Total					-	74,424
	20.200		HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM			316,405	493,696
	20.200 Total					316,405	493,696
	20.205		HIGHWAY PLANNING AND CONSTRUCTION			38,886,549	511,293,625
	20.205 Total					38,886,549	511,293,625
	20.215		HIGHWAY TRAINING AND EDUCATION			-	91,237
	20.215 Total					-	91,237
	20.218		MOTOR CARRIER SAFETY ASSISTANCE			-	2,181,158
	20.218 Total					-	2,181,158
	20.219		RECREATIONAL TRAILS PROGRAM			1,078,800	1,078,800
	20.219 Total					1,078,800	1,078,800
	20.232		COMMERCIAL DRIVER'S LICENSE PROGRAM IMPROVEMENT GRANT			-	844,224
	20.232 Total					-	844,224
	20.237		MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS			-	974,927
	20.237 Total					-	974,927
	20.500		FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS			-	53,174,691
	20.500 Total					-	53,174,691
	20.505		METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH			2,298,392	3,256,212
	20.505 Total					2,298,392	3,256,212
	20.507	COVID-19	COVID-19 FEDERAL TRANSIT FORMULA GRANTS			-	276,150,801
	20.507		FEDERAL TRANSIT FORMULA GRANTS			316,651	18,742,748
	20.507 Total					316,651	294,893,549
	20.509	COVID-19	COVID-19 FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM			126,031	367,104
	20.509		FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM			2,466,523	2,466,523
	20.509 Total					2,592,554	2,833,627
	20.513		ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES			1,974,628	2,043,070
	20.513 Total					1,974,628	2,043,070

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	20.521		NEW FREEDOM PROGRAM			141,544	141,544
	20.521 Total					141,544	141,544
	20.525		STATE OF GOOD REPAIR GRANTS PROGRAM			-	3,812,281
	20.525 Total					-	3,812,281
	20.526		BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS			-	9,805,323
	20.526 Total					-	9,805,323
	20.527		PUBLIC TRANSPORTATION EMERGENCY RELIEF PROGRAM			-	10,121,831
	20.527 Total					-	10,121,831
	20.530		PUBLIC TRANSPORTATION INNOVATION			-	120,062
	20.530 Total					-	120,062
	20.600		STATE AND COMMUNITY HIGHWAY SAFETY			1,086,787	2,018,145
	20.600 Total					1,086,787	2,018,145
	20.607		ALCOHOL OPEN CONTAINER REQUIREMENTS			1,166,190	2,364,905
	20.607 Total					1,166,190	2,364,905
	20.611		INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING			-	318,891
	20.611 Total					-	318,891
	20.615		E-911 GRANT PROGRAM			-	1,081,416
	20.615 Total					-	1,081,416
	20.616		NATIONAL PRIORITY SAFETY PROGRAMS			1,748,657	5,935,931
	20.616 Total					1,748,657	5,935,931
	20.700		PIPELINE SAFETY PROGRAM STATE BASE GRANT			-	1,050,435
	20.700 Total					-	1,050,435
	20.703		INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS			-	185,299
	20.703 Total					-	185,299
	20.721		PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT			-	23,445
	20.721 Total					-	23,445
	20.933		NATIONAL INFRASTRUCTURE INVESTMENTS			-	1,702,748
	20.933 Total					-	1,702,748
	20.935		STATE AND LOCAL GOVERNMENT DATA ANALYSIS TOOLS FOR ROADWAY SAFETY			-	518,074
	20.935 Total					-	518,074
DEPARTMENT OF TRANSPORTATION DIRECT PROGRAMS Total						\$ 51,607,157	\$ 912,432,266
DEPARTMENT OF TRANSPORTATION PASS THROUGH PROGRAMS							
	20.200		HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	NATIONAL ACADEMIES NATIONAL ACADEMY OF SCIENCES UNIVERSITY OF CENTRAL FLORIDA UNIVERSITY OF CENTRAL FLORIDA	HR 12-111 PO# SUB0000987 HR 17-85 PO SUB0001265 1628A27 UCF 16208A17	\$ -	\$ 475,747
	20.200 Total					-	475,747
	20.313		RAILROAD RESEARCH AND DEVELOPMENT	SHORT LINE SAFETY INSTITUTE	AG201381	-	81,228
	20.313 Total					-	81,228
	20.701		UNIVERSITY TRANSPORTATION CENTERS PROGRAM	UNIVERSITY OF MAINE UNIVERSITY OF MAINE UNIVERSITY OF NORTH CAROLINA, CHARLOTTE	UMS1184 UMS-1184 20160688-03-UOC	-	437,506
	20.701 Total					-	437,506
	20.RD	20PO# 5100572100	SAFETY ASSESSMENT OF NEW ENGLAND ROADWAYS DURING THE COVID-19 PANDEMIC	UNIVERSITY OF MAINE	PO# 5100572100	-	7,860
	20.RD Total					-	7,860
DEPARTMENT OF TRANSPORTATION PASS THROUGH PROGRAMS Total						\$ -	\$ 1,002,342
DEPARTMENT OF TRANSPORTATION Total						\$ 51,607,157	\$ 913,434,608

DEPARTMENT OF THE TREASURY

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF THE TREASURY DIRECT PROGRAMS							
	21.008		LOW INCOME TAXPAYER CLINICS			\$ -	\$ 100,859
	21.008 Total					-	100,859
	21.016		EQUITABLE SHARING			-	241,340
	21.016 Total					-	241,340
	21.019	COVID-19	COVID-19 CORONAVIRUS RELIEF FUND			109,309,729	327,085,693
	21.019 Total					109,309,729	327,085,693
	21.023	COVID-19	COVID-19 EMERGENCY RENTAL ASSISTANCE PROGRAM			280,692,731	302,873,744
	21.023 Total					280,692,731	302,873,744
	21.026	COVID-19	COVID-19 HOMEOWNER ASSISTANCE FUND			123,136,792	123,136,792
	21.026 Total					123,136,792	123,136,792
	21.027	COVID-19	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS			33,783,823	299,855,870
	21.027 Total					33,783,823	299,855,870
	DEPARTMENT OF THE TREASURY DIRECT PROGRAMS Total					\$ 546,923,075	\$ 1,053,294,298
	DEPARTMENT OF THE TREASURY Total					\$ 546,923,075	\$ 1,053,294,298
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION DIRECT PROGRAMS							
	30.002		EMPLOYMENT DISCRIMINATION_STATE AND LOCAL FAIR EMPLOYMENT PRACTICES			\$ -	\$ 10,144
			AGENCY CONTRACTS			-	-
	30.002 Total					-	10,144
	EQUAL EMPLOYMENT OPPORTUNITY COMMISSION DIRECT PROGRAMS Total					\$ -	\$ 10,144
	EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Total					\$ -	\$ 10,144
GENERAL SERVICES ADMINISTRATION							
GENERAL SERVICES ADMINISTRATION DIRECT PROGRAMS							
	39.003		DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY			\$ -	\$ 2,497
	39.003 Total					-	2,497
	GENERAL SERVICES ADMINISTRATION DIRECT PROGRAMS Total					\$ -	\$ 2,497
	GENERAL SERVICES ADMINISTRATION Total					\$ -	\$ 2,497
NATIONAL AERONAUTICS & SPACE ADMINISTRATION							
NATIONAL AERONAUTICS & SPACE ADMINISTRATION DIRECT PROGRAMS							
	43.001		SCIENCE			\$ 166,952	\$ 1,084,030
	43.001 Total					\$ 166,952	\$ 1,084,030
	NATIONAL AERONAUTICS & SPACE ADMINISTRATION DIRECT PROGRAMS Total					\$ 166,952	\$ 1,084,030
NATIONAL AERONAUTICS & SPACE ADMINISTRATION PASS THROUGH PROGRAMS							
	43.001	SCIENCE		AMERICAN MUSEUM OF NATURAL HISTORY	A25-2018-3/PO 111694 106941-Z6417202	\$ -	\$ 250,757
				UNIVERSITY OF MARYLAND, COLLEGE PARK	202550 UConn/ PO# 0059286 Grant 09-0540	-	-
				FLORIDA INSTITUTE OF TECHNOLOGY		-	-
	43.001	SCIENCE		SOFIA SCIENCE CENTER		-	5,000
				UNIVERSITY OF HARTFORD	Pro-Sum#1012	-	-
	43.001 Total					-	255,757
	43.003	EXPLORATION		NATIONAL SPACE GRANT FOUNDATION (NSGF)	M2M-XHab 2022-05	-	24,954
	43.003 Total					-	24,954
	43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)		UNIVERSITY OF HARTFORD	Pro-Sum#1012	-	53,750

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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	45.025		PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS			858,795	858,795
	45.025 Total					1,475,724	1,651,695
	45.149		PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS			-	70,880
	45.149 Total					-	70,880
	45.160		PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS			-	25,556
	45.160 Total					-	25,556
	45.162		PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT			-	67,526
	45.162 Total					-	67,526
	45.310	COVID-19	COVID-19 GRANTS TO STATES			-	1,705,213
	45.310		GRANTS TO STATES			407,100	1,938,132
	45.310 Total					407,100	3,643,345
	45.313		LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM			-	172,927
	45.313 Total					-	172,927
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES DIRECT PROGRAMS Total						\$ 1,882,824	\$ 5,643,463
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES PASS THROUGH PROGRAMS							
	45.024		PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	ARTS MIDWEST	0031676	\$ -	\$ 20,000
	45.024 Total					-	20,000
	45.129		PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	CCSU FOUNDATION - CONNECTICUT HUMANITIES COUNCIL, INC.	SHARP-09222	-	3,793
	45.129 Total					-	3,793
	45.161		PROMOTION OF THE HUMANITIES RESEARCH	ARCHAEOLOGICAL INSTITUTE OF AMERICA	AG211242	-	5,434
	45.161 Total					-	5,434
	45.162		PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	FOLGER INSTITUTE	AG170373	-	43
	45.162 Total					-	43
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES PASS THROUGH PROGRAMS Total						\$ -	\$ 29,270
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES Total						\$ 1,882,824	\$ 5,672,733
NATIONAL SCIENCE FOUNDATION							
NATIONAL SCIENCE FOUNDATION DIRECT PROGRAMS							
	47.041	COVID-19	COVID-19 ENGINEERING			\$ -	\$ 221,670
	47.041		ENGINEERING			213,004	4,896,558
	47.041 Total					213,004	5,118,228
	47.049		MATHEMATICAL AND PHYSICAL SCIENCES			-	4,289,280
	47.049 Total					-	4,289,280
	47.050		GEOSCIENCES			113,172	2,681,861
	47.050 Total					113,172	2,681,861
	47.070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING			91,829	2,278,714
	47.070 Total					91,829	2,278,714
	47.074		BIOLOGICAL SCIENCES			16,600,213	21,271,949
	47.074	COVID-19	COVID-19 BIOLOGICAL SCIENCES			-	341
	47.074 Total					16,600,213	21,272,290
	47.075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES			-	1,116,355
	47.075 Total					-	1,116,355
	47.076	COVID-19	COVID-19 STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)			-	77,765
	47.076		STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)			479,287	5,646,310
	47.076 Total					479,287	5,724,075
	47.078		POLAR PROGRAMS			-	82,552
	47.078 Total					-	82,552
	47.079		OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING			85,459	430,242
	47.079 Total					85,459	430,242

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
NATIONAL SCIENCE FOUNDATION DIRECT PROGRAMS Total						\$ 17,582,964	\$ 42,993,597
NATIONAL SCIENCE FOUNDATION PASS THROUGH PROGRAMS							
	47.041		ENGINEERING	THE UNIVERSITY OF NEW YORK UNIVERSITY OF MASSACHUSETTS, LOWELL UNIVERSITY OF MASSACHUSETTS, LOWELL COLORADO SCHOOL OF MINES STONY BROOK UNIVERSITY LONGSLEEVE NANOIONIX DIANT PHARMA	93672/1173384/2 S5210039055A121 S521039055C121A 401627-580 1160024/2/87558 AG210061 AG 210610 2151477	\$ -	\$ 279,192
47.041 Total						-	279,192
	47.049		MATHEMATICAL AND PHYSICAL SCIENCES	NORTHWESTERN UNIVERSITY NATIONAL RADIO ASTRONOMY OBSERVATORY OREGON STATE UNIVERSITY UNIVERSITY OF NOTRE DAME	60053790 UCONN SOSPA7-007/PO#367976 S2270B-N 202789UC	-	84,484
47.049 Total						-	84,484
	47.050		GEOSCIENCES	UNIVERSITY OF FLORIDA UNIVERSITY OF CALIFORNIA, LOS ANGELES DENISON UNIVERSITY NATIONAL CENTER FOR ATMOSPHERIC RESEARCH	Fed #2023124 SUB#0002690 PREAWARD NSF2023710-UCONN-1 SUBAWD002423	-	162,656
47.050 Total						-	162,656
	47.070		COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	STONY BROOK UNIVERSITY UNIVERSITY OF CINCINNATI UNIVERSITY OF CINCINNATI UNIVERSITY OF CINCINNATI RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	87656/1160227 012486-002/L21-4500118030 012486-002/L21-4500118210 012486-002/L21-4500118398 PO# 1407407	-	155,663
47.070 Total						-	155,663
	47.074		BIOLOGICAL SCIENCES	MICHIGAN STATE UNIVERSITY THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS UNIVERSITY OF GEORGIA UNIVERSITY OF PUERTO RICO, SAN JUAN CITY COLLEGE OF NEW YORK UNIVERSITY OF TEXAS, AUSTIN MONTANA STATE UNIVERSITY CHAPMAN UNIVERSITY COLORADO STATE UNIVERSITY VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY	RC112540A UNIV OF ILLINOIS 18062/NSF 2003415 SUB00001802 2019-004 CM00002246-00 UTA20-00892 620-014-01 500427Sub01 G-45144-03 Subaward# 412698-19213	-	448,869
47.074 Total						-	448,869
	47.075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	UNIVERSITY OF NEVADA, RENO UNIVERSITY OF TEXAS, SAN ANTONIO	UNR-20-69 1000004256	-	141,246
47.075 Total						-	141,246

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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	47.076		STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	TUFTS UNIVERSITY	DRL-1418163	-	294,343
				MOTLOW STATE COLLEGE	180166		
				EDADVANCE	RIN015		
				NFP NEXUS	NSF2000670		
				UCAL SAN DIEGO	704972		
				WASHINGTON STATE UNIVERSITY	133380-G003963		
				NEW YORK UNIVERSITY	PO iB00446892/F1231-01		
				RESEARCH FOUNDATION OF THE CITY	CM00003365-01		
				UNIVERSITY OF NEW YORK	0602/PO 912594		
				RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	SUB00000093/URFO:GR531106		
				UNIVERSITY OF ROCHESTER			
	47.076 Total					-	294,343
	47.083		INTEGRATIVE ACTIVITIES	RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	PO 25072265	-	68,518
	47.083 Total					-	68,518
	47.RD	FACTCHAMP/2021/101	FACT CHAMPION - FACT-CHECKER, ACTIVIST, AND ACADEMIC COLLABORATION TOOLS: COMBATTING HATE & ABUSE TOWARDS MINORITIES AS WELL AS MISINFORMATION & PROPAGANDA IN ONLINE NETWORKS	MEEDAN	FACTCHAMP/2021/101	-	68,802
	47.RD Total					-	68,802
NATIONAL SCIENCE FOUNDATION PASS THROUGH PROGRAMS Total						\$ -	\$ 1,703,773
NATIONAL SCIENCE FOUNDATION Total						\$ 17,582,964	\$ 44,697,370
SMALL BUSINESS ADMINISTRATION							
SMALL BUSINESS ADMINISTRATION DIRECT PROGRAMS							
	59.037	COVID-19	COVID-19 SMALL BUSINESS DEVELOPMENT CENTERS			\$ -	\$ 653,147
	59.037		SMALL BUSINESS DEVELOPMENT CENTERS			-	1,171,640
	59.037 Total					-	1,824,787
	59.058		FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM			-	94,342
	59.058 Total					-	94,342
	59.061		STATE TRADE EXPANSION			-	158,081
	59.061 Total					-	158,081
	59.075	COVID-19	COVID-19 SHUTTERED VENUE OPERATORS GRANT PROGRAM			-	1,867,316
	59.075 Total					-	1,867,316
SMALL BUSINESS ADMINISTRATION DIRECT PROGRAMS Total						\$ -	\$ 3,944,526
SMALL BUSINESS ADMINISTRATION Total						\$ -	\$ 3,944,526
DEPARTMENT OF VETERANS AFFAIRS							
DEPARTMENT OF VETERANS AFFAIRS DIRECT PROGRAMS							
	64.005		GRANTS TO STATES FOR CONSTRUCTION OF STATE HOME FACILITIES			\$ -	\$ 171,012
	64.005 Total					-	171,012
	64.034		VA GRANTS FOR ADAPTIVE SPORTS PROGRAMS FOR DISABLED VETERANS AND DISABLED MEMBERS OF THE ARMED FORCES			-	7,910
	64.034 Total					-	7,910
	64.124		ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE			-	261,323
	64.124 Total					-	261,323
	64.203		VETERANS CEMETERY GRANTS PROGRAM			-	(52,706)
	64.203 Total					-	(52,706)
	64.U05	COVID-19 PO11419	COVID-19 STATE VETERANS HOMES ARPA GRANT			-	2,201,626
	64.U05 Total					-	2,201,626
DEPARTMENT OF VETERANS AFFAIRS DIRECT PROGRAMS Total						\$ -	\$ 2,589,165
DEPARTMENT OF VETERANS AFFAIRS Total						\$ -	\$ 2,589,165

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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
ENVIRONMENTAL PROTECTION AGENCY							
ENVIRONMENTAL PROTECTION AGENCY DIRECT PROGRAMS							
	66.032		STATE INDOOR RADON GRANTS			\$ -	\$ 160,505
	66.032 Total					-	160,505
	66.034		SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT			-	402,614
	66.034 Total					-	402,614
	66.040		DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS			448,946	521,062
	66.040 Total					448,946	521,062
	66.204		MULTIPURPOSE GRANTS TO STATES AND TRIBES			-	60,671
	66.204 Total					-	60,671
	66.432		STATE PUBLIC WATER SYSTEM SUPERVISION			-	1,473,373
	66.432 Total					-	1,473,373
	66.437		LONG ISLAND SOUND PROGRAM			528,829	7,828,268
	66.437 Total					528,829	7,828,268
	66.444		VOLUNTARY SCHOOL AND CHILD CARE LEAD TESTING AND REDUCTION GRANT PROGRAM (SDWA 1464(d))			-	169,765
	66.444 Total					-	169,765
	66.454		WATER QUALITY MANAGEMENT PLANNING			46,084	136,181
	66.454 Total					46,084	136,181
	66.460		NONPOINT SOURCE IMPLEMENTATION GRANTS			1,193,308	1,193,308
	66.460 Total					1,193,308	1,193,308
	66.472		BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS			-	168,826
	66.472 Total					-	168,826
	66.509		SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM			-	86,092
	66.509 Total					-	86,092
	66.511		OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS			-	65,798
	66.511 Total					-	65,798
	66.605		PERFORMANCE PARTNERSHIP GRANTS			17,294	9,421,119
	66.605 Total					17,294	9,421,119
	66.608		ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE			160,255	230,189
	66.608 Total					160,255	230,189
	66.701		TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS			-	66,321
	66.701 Total					-	66,321
	66.707		TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS			-	84,895
	66.707 Total					-	84,895
	66.708		POLLUTION PREVENTION GRANTS PROGRAM			-	76,865
	66.708 Total					-	76,865
	66.802		SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS			-	226,007
	66.802 Total					-	226,007
	66.804		UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM			-	333,782
	66.804 Total					-	333,782
	66.805		LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM			-	933,067
	66.805 Total					-	933,067
	66.809		SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS			-	140,810
	66.809 Total					-	140,810
	66.814		BROWNFIELDS TRAINING, RESEARCH, AND TECHNICAL ASSISTANCE GRANTS AND COOPERATIVE AGREEMENTS			-	155,986

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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	66.814 Total					-	155,986
	66.817		STATE AND TRIBAL RESPONSE PROGRAM GRANTS			-	660,644
	66.817 Total					-	660,644
	66.818		BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS			27,889	27,890
	66.818 Total					27,889	27,890
ENVIRONMENTAL PROTECTION AGENCY DIRECT PROGRAMS Total						\$ 2,422,605	\$ 24,624,038
ENVIRONMENTAL PROTECTION AGENCY PASS THROUGH PROGRAMS							
	66.437		LONG ISLAND SOUND PROGRAM	NATIONAL FISH AND WILDLIFE FOUNDATION	1401.20.069508	-	145,252
				NATIONAL FISH AND WILDLIFE FOUNDATION	1401.20.070097		
				NATIONAL FISH AND WILDLIFE FOUNDATION	1401.22.073230		
				NATIONAL FISH AND WILDLIFE FOUNDATION	1401.22.073318		
	66.437		LONG ISLAND SOUND PROGRAM	NATIONAL FISH AND WILDLIFE FOUNDATION	1401.18.061482	-	109,025
				AG201153			
				NEW ENGLAND INTERSTATE WATER POLLUTION CONTROL COM	1157712/2/86473		
				STONY BROOK UNIVERSITY	PREAWARD		
				STONY BROOK UNIVERSITY	AG181261		
				CONNECTICUT RIVER CONSERVANCY			
	66.437 Total					-	254,276
	66.716		RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, TRAINING, DEMONSTRATIONS, AND STUDIES	EXTENSION FOUNDATION	SA-2021--53	-	882
	66.716 Total					-	882
ENVIRONMENTAL PROTECTION AGENCY PASS THROUGH PROGRAMS Total						\$ -	\$ 255,158
ENVIRONMENTAL PROTECTION AGENCY Total						\$ 2,422,605	\$ 24,879,196
DEPARTMENT OF ENERGY							
DEPARTMENT OF ENERGY DIRECT PROGRAMS							
	81.041		STATE ENERGY PROGRAM			-	355,276
	81.041 Total					-	355,276
	81.042		WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS			1,923,381	2,280,578
	81.042 Total					1,923,381	2,280,578
	81.049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM			12,638	2,393,923
	81.049 Total					12,638	2,393,923
	81.086		CONSERVATION RESEARCH AND DEVELOPMENT			116,289	768,706
	81.086 Total					116,289	768,706
	81.087		RENEWABLE ENERGY RESEARCH AND DEVELOPMENT			315,309	616,679
	81.087 Total					315,309	616,679
	81.089		FOSSIL ENERGY RESEARCH AND DEVELOPMENT			471	124,749
	81.089 Total					471	124,749
	81.117		ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE			-	105,670
	81.117 Total					-	105,670
	81.121		NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION			109,143	176,352
	81.121 Total					109,143	176,352
	81.135		ADVANCED RESEARCH PROJECTS AGENCY - ENERGY			21,361	51,093
	81.135 Total					21,361	51,093
	81.RD	7634414	ADDITIVE MANUFACTURING FOR CUSTOMIZED MEMBRANES			-	4,262

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81.RD		PO#2222794	ANALYSIS AND DEVELOPMENT OF NOVEL MULTI-RATE COUPLING SCHEMES BASED ON DISCONTINUOUS-GALERKIN-IN-TIME METHODS			-	21,057
81.RD		PO #1833988	DEVELOPMENT OF REDUCED MODELS AND EFFICIENT CHEMISTRY SOLVERS			-	88,622
81.RD		Contract No. 341820 Amend 1	EIC BACKGROUND STUDIES AND THE IMPACT ON THE IR AND DETECTOR DESIGN			-	15,616
81.RD		B642986	EXPERIMENTAL MEASUREMENT OF FUEL REACTIVITY AND SOOT			-	33,740
81.RD		400019707	GREENHOUSE AND FIELD CHARACTERIZATION OF POPLAR TREES			-	(3,341)
81.RD		B641677	INTEGRATED MULTISCALE MODELING AND EXPERIMENTAL APPROACH TO UNDERSTAND VISCOELASTICITY OF ELASTOMERS			-	14,372
81.RD		PO# 567327	LANL GRA PROGRAM			-	194,420
81.RD		B649043	LOAD SCULPTOR: ROBUST DYNAMIC LOAD MODELING AND UNCERTAINTY QUANTIFICATION			-	7,182
81.RD		1F-60605	MACRO-RESILIENCY OF THE NORTH AMERICAN POWER GRID			-	12,689
81.RD		SUB-2022-10086	MODELING AND ANALYTICS FOR WI NEAR TERM RESILIENCE AND RELIABILITY			-	21,234
81.RD		Contract #C1252 CW10093	MODELING AND THEORY OF DYNAMIC QUANTUM STATES AND UNCONVENTIONAL ORDERS			-	18,594
81.RD		No. 409096	MOLECULAR QUANTUM INFORMATION SCIENCE			-	1,390
81.RD		B650914	MULTI-FIDELITY DATA-DRIVEN DECISION MAKING UNDER UNCERTAINTIES WITH HIGH SHARE OF VARIABLE DISTRIBUTED ENERGY RESOURCES			-	23,275
81.RD		Subcontract No. 2F-60022	ORGANIC ELECTRODES AND SOLID-STATE ELECTROLYTES: A DIFFERENT APPROACH FOR A MORE SUSTAINABLE AND SAFER ENERGY STORAGE			-	28,189
81.RD		SUB -2022-10087	RESILIENCE AND STABILITY ORIENTED CELLULAR GRID OPTIMIZATION FOR COMMUNITIES WITH SOLAR PVS AND MOBILE ENERGY STORAGE			-	55,170
81.RD		BNL-0000350226	STOCHASTIC SIZING AND OPERATION OF GRID-LEVEL ENERGY STORAGE SYSTEMS			-	30,886
81.RD		Contract No. 350226	STOCHASTIC SIZING AND OPERATION OF GRID-LEVEL ENERGY STORAGE SYSTEMS UNDER INTERMITTENT RENEWABLE GENERATION AND INCREASING LOAD FORECASTING UNCERTAINTIES			2,573	11,950
81.RD		Contract No. 392807	SUPPORT FOR DEVELOPMENT OF A PLANNING, OPERATION, AND CONTROL FRAMEWORK FOR HYBRID ENERGY STORAGE AND RENEWABLE GENERATION SYSTEMS			4,037	31,066
81.RD		No. 7550806	THE NATIONAL ALLIANCE FOR WATER INNOVATION			-	141,295
81.RD		400202	THEORETICAL STUDIES OF TMDS			-	39,828
81.RD		357745	TRIPLET-DRIVEN SOLAR ENERGY CAPTURE			-	32,604
81.RD		7615518	UHPRO MEMBRANE AND MODULE DESIGN AND OPTIMIZATION			-	28,656
81.RD		7602732	WATERPY: OPEN-SOURCE MODELING & OPTIMIZATION LIBRARY FOR WATER TREATMENT PROCESSES			-	115,942
81.RD Total						6,610	968,698
DEPARTMENT OF ENERGY DIRECT PROGRAMS Total						\$ 2,505,202	\$ 7,841,724
DEPARTMENT OF ENERGY PASS THROUGH PROGRAMS							
81.049			OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	TUFTS UNIVERSITY UES GINER 3D ARRAY TECHNOLOGY RADIATION MONITORING DEVICES TRITON SYSTEMS ALCHEMR	DOE423 S-159-000-001 403117 AG210606 C22-08 SI-5019-21-20205909 AG 211153	\$ -	\$ 294,103
81.049 Total						-	294,103
81.086			CONSERVATION RESEARCH AND DEVELOPMENT	STANFORD UNIVERSITY UNIVERSITY OF NEW HAVEN	62279026-154262 PO #0034767	-	40,288
81.086 Total						-	40,288

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	81.087		RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	UNIVERSITY OF TENNESSEE SKYRE AMERICAN INSTITUTE OF CHEMICAL ENGINEERS NEXTECH CLEAN ENERGY SMART MANUFACTURING INNOVATION INSTITUTE (CESMII)	A18-1252-S003 DE-EE0008423-UConn DE-EE0007888-07-08 AG 191296 4550 G WA333	-	522,088
	81.087 Total					-	522,088
	81.112		STEWARDSHIP SCIENCE GRANT PROGRAM	TEXAS A&M UNIVERSITY	M1803472	-	162,285
	81.112 Total					-	162,285
	81.135		ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	WOODS HOLE OCEANOGRAPHIC INSTITUTION MARINE BIOLOGICAL LABORATORY UNIVERSITY OF ALASKA, FAIRBANKS CHEMTRONERGY	A101412 53721 UAF 20-0133 2019-02	-	579,098
	81.135 Total					-	579,098
	81.RD	AG200289	EVALUATION AND VALIDATION OF A MULTIMODAL BRAIN FUNCTION BIOMARKER WITH NPC	BRAINSCOPE COMPANY	AG200289	-	(42,024)
	81.RD	2F-60053	SIDIS PION ELECTROPRODUCTION WITH CLAS12	UCHICAGO ARGONNE	2F-60053	-	23,098
	81.RD Total					-	(18,926)
DEPARTMENT OF ENERGY PASS THROUGH PROGRAMS Total						\$ -	\$ 1,578,936
DEPARTMENT OF ENERGY Total						\$ 2,505,202	\$ 9,420,660
DEPARTMENT OF EDUCATION							
DEPARTMENT OF EDUCATION DIRECT PROGRAMS							
	84.002		ADULT EDUCATION - BASIC GRANTS TO STATES			\$ 4,210,616	\$ 5,316,997
	84.002 Total					4,210,616	5,316,997
	84.007		FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS			-	4,662,939
	84.007 Total					-	4,662,939
	84.010		TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			141,863,517	145,430,913
	84.010 Total					141,863,517	145,430,913
	84.013		TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH			-	667,339
	84.013 Total					-	667,339
	84.017		INTERNATIONAL RESEARCH AND STUDIES			-	40,098
	84.017 Total					-	40,098
	84.027		SPECIAL EDUCATION GRANTS TO STATES			130,178,714	148,165,372
	84.027 Total					130,178,714	148,165,372
	84.031		HIGHER EDUCATION INSTITUTIONAL AID			-	1,401,013
	84.031 Total					-	1,401,013
	84.033		FEDERAL WORK-STUDY PROGRAM			-	3,830,296
	84.033 Total					-	3,830,296
	84.038		FEDERAL PERKINS LOAN PROGRAM FEDERAL CAPITAL CONTRIBUTIONS (NOTE 5)			-	12,903,728
	84.038 Total					-	12,903,728
	84.042		TRIO STUDENT SUPPORT SERVICES			-	1,307,496
	84.042 Total					-	1,307,496
	84.044		TRIO TALENT SEARCH			-	185,847
	84.044 Total					-	185,847
	84.047		TRIO UPWARD BOUND			-	1,633,531
	84.047 Total					-	1,633,531
	84.048		CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES			8,311,330	12,004,139
	84.048 Total					8,311,330	12,004,139
	84.063		FEDERAL PELL GRANT PROGRAM			-	133,597,432

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	84.063 Total					-	133,597,432
	84.126	COVID-19	COVID-19 REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES			-	2,089
	84.126		REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES			-	26,001,452
	84.126 Total					-	26,003,541
	84.173	COVID-19	COVID-19 SPECIAL EDUCATION PRESCHOOL GRANTS			-	358,978
	84.173		SPECIAL EDUCATION PRESCHOOL GRANTS			3,973,350	4,319,849
	84.173 Total					3,973,350	4,678,827
	84.177		REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND			-	448,646
	84.177 Total					-	448,646
	84.181	COVID-19	COVID-19 SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES			-	358,432
	84.181		SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES			-	2,924,734
	84.181 Total					-	3,283,166
	84.187		SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES			-	41,060
	84.187 Total					-	41,060
	84.196		EDUCATION FOR HOMELESS CHILDREN AND YOUTH			(1,464)	138,255
	84.196 Total					(1,464)	138,255
	84.200		GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED			-	918,272
	84.200 Total					-	918,272
	84.206		JAVITS GIFTED AND TALENTED STUDENTS EDUCATION			34,566	1,878,512
	84.206 Total					34,566	1,878,512
	84.217		TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT			-	350,994
	84.217 Total					-	350,994
	84.268		FEDERAL DIRECT STUDENT LOANS			-	318,251,133
	84.268 Total					-	318,251,133
	84.287		TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS			10,957,729	11,934,419
	84.287 Total					10,957,729	11,934,419
	84.298		STATE GRANTS FOR INNOVATIVE PROGRAMS			-	1,432
	84.298 Total					-	1,432
	84.305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION			238,746	1,187,260
	84.305 Total					238,746	1,187,260
	84.324		RESEARCH IN SPECIAL EDUCATION			653,048	2,191,767
	84.324 Total					653,048	2,191,767
	84.325		SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			1,283,577	4,134,939
	84.325 Total					1,283,577	4,134,939
	84.326		SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			-	110,961
	84.326 Total					-	110,961
	84.334		GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS			-	4,934,114
	84.334 Total					-	4,934,114
	84.335A		CHILD CARE ACCESS MEANS PARENTS IN SCHOOL			-	525,021
	84.335A Total					-	525,021
	84.365		ENGLISH LANGUAGE ACQUISITION STATE GRANTS			6,207,535	6,576,648
	84.365 Total					6,207,535	6,576,648
	84.367		SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			16,927,702	17,905,160
	84.367 Total					16,927,702	17,905,160
	84.369		GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES			-	4,807,845
	84.369 Total					-	4,807,845
	84.372		STATEWIDE LONGITUDINAL DATA SYSTEMS			-	461,174
	84.372 Total					-	461,174
	84.372A		STATEWIDE LONGITUDINAL DATA SYSTEMS			-	72,643

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	84.372A Total					-	72,643
	84.377		SCHOOL IMPROVEMENT GRANTS			(7,466)	(7,466)
	84.377 Total					(7,466)	(7,466)
	84.379		TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)			-	22,632
	84.379 Total					-	22,632
	84.408		POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS			-	5,970
	84.408 Total					-	5,970
	84.419		PRESCHOOL DEVELOPMENT GRANTS			(1,200)	(1,200)
	84.419 Total					(1,200)	(1,200)
	84.424	COVID-19	COVID-19 STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			-	(56,096)
	84.424		STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			8,343,681	8,655,481
	84.424 Total					8,343,681	8,599,385
	84.425	COVID-19 425D	COVID-19 EDUCATION STABILIZATION FUND			-	304,796
	84.425	COVID-19, 84.425C	COVID-19 EDUCATION STABILIZATION FUND			305,569	7,596,567
	84.425	COVID-19, 84.425D	COVID-19 EDUCATION STABILIZATION FUND			232,117,452	245,992,860
	84.425	COVID-19, 84.425E	COVID-19 EDUCATION STABILIZATION FUND			-	124,010,108
	84.425	COVID-19, 84.425F	COVID-19 EDUCATION STABILIZATION FUND			-	114,668,120
	84.425	COVID-19, 84.425L	COVID-19 EDUCATION STABILIZATION FUND			-	907,607
	84.425	COVID-19, 84.425M	COVID-19 EDUCATION STABILIZATION FUND			-	2,856,868
	84.425	COVID-19, 84.425P	COVID-19 EDUCATION STABILIZATION FUND			-	293,285
	84.425	COVID-19, 84.425R	COVID-19 EDUCATION STABILIZATION FUND			-	8,296,765
	84.425	COVID-19, 84.425U	COVID-19 EDUCATION STABILIZATION FUND			156,342,347	163,185,642
	84.425	COVID-19, 84.425W	COVID-19 EDUCATION STABILIZATION FUND			527,571	740,762
	84.425 Total					389,292,939	668,853,380
	84.426	COVID-19	COVID-19 RANDOLPH-SHEPPARD – FINANCIAL RELIEF AND RESTORATION PAYMENTS			-	317,280
	84.426 Total					-	317,280
DEPARTMENT OF EDUCATION DIRECT PROGRAMS Total						\$ 722,466,920	\$ 1,559,772,910
DEPARTMENT OF EDUCATION PASS THROUGH PROGRAMS							
	84.002		ADULT EDUCATION - BASIC GRANTS TO STATES	EDUCATION CONNECTION, FOOTHILL ADULTS & CONTINUING ED.	49149	\$ -	\$ 2,000
	84.002 Total					-	2,000
	84.027		SPECIAL EDUCATION GRANTS TO STATES	MA DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION	196019RFQDSCRS1UCONN	-	530,406
	84.027 Total					-	530,406
	84.206		JAVITS GIFTED AND TALENTED STUDENTS EDUCATION	EAST TENNESSEE STATE UNIVERSITY	19-287-2-S2.2	-	31,333
	84.206 Total					-	31,333
	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	-	28,863
	84.215 Total					-	28,863

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	84.305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	UNIVERSITY OF VIRGINIA VANDERBILT UNIVERSITY	GM10176.170062 UNIV60628	-	135,561
	84.305 Total					-	135,561
	84.324		RESEARCH IN SPECIAL EDUCATION	UNIVERSITY OF KANSAS UNIVERSITY OF TENNESSEE UNIVERSITY OF KANSAS LEHIGH UNIVERSITY UNIVERSITY OF OKLAHOMA	FY2019-117-M1 A18-0099-S002 FY2019-104 544235-78001 2022-02	-	378,445
	84.324 Total					-	378,445
	84.325		SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	UNIVERSITY OF FLORIDA-CEEDAR CENTER VANDERBILT UNIVERSITY BOSTON UNIVERSITY	H325A120003 UNIV61372 4500003383	-	482,070
	84.325		SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	VANDERBILT UNIVERSITY	UNIV58451	-	36,504
	84.325 Total					-	518,574
	84.326		SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	UNIVERSITY OF OREGON UNIVERSITY OF OREGON	224440K 282070G	-	1,036,896
	84.326 Total					-	1,036,896
	84.374		TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	EDUCATION SERVICE CENTER OF NORTHEAST OHIO (ESCNEO)	PO# 2202143	-	28,025
	84.374 Total					-	28,025
	84.423		SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM	FLORIDA STATE UNIVERSITY	R000002705	-	173,723
	84.423 Total					-	173,723
	84.424		STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	WATERBURY PUBLIC SCHOOLS	SDE000000000002	-	25,267
	84.424 Total					-	25,267
DEPARTMENT OF EDUCATION PASS THROUGH PROGRAMS Total						\$ -	\$ 2,889,092
DEPARTMENT OF EDUCATION Total						\$ 722,466,920	\$ 1,562,662,002
NATIONAL ARCHIVES & RECORDS ADMINISTRATION							
NATIONAL ARCHIVES & RECORDS ADMINISTRATION DIRECT PROGRAMS							
	89.003		NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS			\$ 3,500	\$ 51,832
	89.003 Total					3,500	51,832
NATIONAL ARCHIVES & RECORDS ADMINISTRATION DIRECT PROGRAMS Total						\$ 3,500	\$ 51,832
NATIONAL ARCHIVES & RECORDS ADMINISTRATION Total						\$ 3,500	\$ 51,832
DELTA REGIONAL AUTHORITY							
DELTA REGIONAL AUTHORITY DIRECT PROGRAMS							
	90.401	COVID-19	COVID-19 HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS			\$ -	\$ 13,265
	90.401		HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS			(2,400)	1,339,477
	90.401 Total					(2,400)	1,352,742
DELTA REGIONAL AUTHORITY DIRECT PROGRAMS Total						\$ (2,400)	\$ 1,352,742
DELTA REGIONAL AUTHORITY Total						\$ (2,400)	\$ 1,352,742
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS							
	93.003		PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND			\$ -	\$ 148,304
	93.003 Total					-	148,304
	93.041		SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION			56,001	59,359
	93.041 Total					56,001	59,359
	93.042	COVID-19	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS			-	74,784

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	93.042		SPECIAL PROGRAMS FOR THE AGING,TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS			-	206,820
	93.042 Total					-	281,604
	93.043	COVID-19	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES			52,950	52,950
	93.043		SPECIAL PROGRAMS FOR THE AGING,TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES			259,931	259,931
	93.043 Total					312,881	312,881
	93.044	COVID-19	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS			103,360	482,917
	93.044		SPECIAL PROGRAMS FOR THE AGING,TITLE III, PART B,GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS			4,721,558	4,721,558
	93.044 Total					4,824,918	5,204,475
	93.045	COVID-19	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES			1,010,618	1,010,618
	93.045		SPECIAL PROGRAMS FOR THE AGING,TITLE III, PART C, NUTRITION SERVICES			8,685,849	8,685,849
	93.045 Total					9,696,467	9,696,467
	93.048	COVID-19	COVID-19 SPECIAL PROGRAMS FOR THE AGING,TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS			192,749	210,123
	93.048		SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS			-	11,438
	93.048		SPECIAL PROGRAMS FOR THE AGING,TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS			429,931	429,931
	93.048 Total					622,680	651,492
	93.052	COVID-19	COVID-19 NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E			167,598	167,598
	93.052		NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E			2,313,089	2,313,089
	93.052 Total					2,480,687	2,480,687
	93.053		NUTRITION SERVICES INCENTIVE PROGRAM (NOTE 4)			1,603,333	1,603,333
	93.053 Total					1,603,333	1,603,333
	93.064		LABORATORY TRAINING, EVALUATION, AND QUALITY ASSURANCE PROGRAMS			-	89,967
	93.064 Total					-	89,967
	93.066		STATE VITAL STATISTICS IMPROVEMENT PROGRAM			-	11,552
	93.066 Total					-	11,552
	93.069	COVID-19	COVID-19 PUBLIC HEALTH EMERGENCY PREPAREDNESS			-	3,146
	93.069		PUBLIC HEALTH EMERGENCY PREPAREDNESS			481,727	6,234,924
	93.069 Total					481,727	6,238,070
	93.070		ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE			49,479	892,095
	93.070 Total					49,479	892,095
	93.071		MEDICARE ENROLLMENT ASSISTANCE PROGRAM			256,463	256,463
	93.071 Total					256,463	256,463
	93.073		BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE			162,901	317,354
	93.073 Total					162,901	317,354
	93.077		FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH			-	233,864
	93.077 Total					-	233,864
	93.079		COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE			-	73,767
	93.079 Total					-	73,767
	93.090		GUARDIANSHIP ASSISTANCE			-	5,981,693
	93.090 Total					-	5,981,693
	93.092		AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM			41,377	63,895
	93.092 Total					41,377	63,895
	93.094		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION			-	97,244
	93.094 Total					-	97,244
	93.103		FOOD AND DRUG ADMINISTRATION RESEARCH			265,915	3,238,157
	93.103 Total					265,915	3,238,157
	93.104		COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)			274,386	941,344

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	93.104 Total					274,386	941,344
	93.107	COVID-19	COVID-19 AREA HEALTH EDUCATION CENTERS			-	(89)
	93.107		AREA HEALTH EDUCATION CENTERS			491,402	583,503
	93.107 Total					491,402	583,414
	93.110	COVID-19	COVID-19 MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS			228,096	333,750
	93.110		MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS			210,942	514,880
	93.110 Total					439,038	848,630
	93.113		ENVIRONMENTAL HEALTH			330,322	635,793
	93.113 Total					330,322	635,793
	93.116		PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS			-	522,735
	93.116 Total					-	522,735
	93.121		ORAL DISEASES AND DISORDERS RESEARCH			788,026	5,266,049
	93.121 Total					788,026	5,266,049
	93.130		COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES			-	195,275
	93.130 Total					-	195,275
	93.136	COVID-19	COVID-19 INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS			-	38,322
	93.136		INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS			1,865,720	8,283,510
	93.136 Total					1,865,720	8,321,832
	93.150		PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)			-	821,160
	93.150 Total					-	821,160
	93.172		HUMAN GENOME RESEARCH			1,241,735	2,258,610
	93.172 Total					1,241,735	2,258,610
	93.173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS			249,766	1,985,950
	93.173 Total					249,766	1,985,950
	93.197		CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN			-	483,095
	93.197 Total					-	483,095
	93.213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH			26,205	930,846
	93.213 Total					26,205	930,846
	93.226		RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES			-	261,331
	93.226 Total					-	261,331
	93.233		NATIONAL CENTER ON SLEEP DISORDERS RESEARCH			-	49,602
	93.233 Total					-	49,602
	93.236		GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES			184,726	407,429
	93.236 Total					184,726	407,429
	93.240	COVID-19	COVID-19 STATE CAPACITY BUILDING			-	61,852
	93.240 Total					-	61,852
	93.242		MENTAL HEALTH RESEARCH GRANTS			2,026,223	8,525,933
	93.242 Total					2,026,223	8,525,933
	93.243		SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE			1,250,821	7,097,961
	93.243 Total					1,250,821	7,097,961
	93.247		ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM			7,231	723,326
	93.247 Total					7,231	723,326
	93.251		EARLY HEARING DETECTION AND INTERVENTION			64,651	270,189
	93.251 Total					64,651	270,189
	93.253		POISON CENTER SUPPORT AND ENHANCEMENT GRANT			-	344,115
	93.253 Total					-	344,115
	93.262	COVID-19	COVID-19 OCCUPATIONAL SAFETY AND HEALTH PROGRAM			-	142,225

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	93.262		OCCUPATIONAL SAFETY AND HEALTH PROGRAM			326,681	1,168,534
	93.262 Total					326,681	1,310,759
	93.264		NURSE FACULTY LOAN PROGRAM (NFLP) (NOTE 5)			-	5,011,621
	93.264 Total					-	5,011,621
	93.268	COVID-19	COVID-19 IMMUNIZATION COOPERATIVE AGREEMENTS			-	28,914,966
	93.268		IMMUNIZATION COOPERATIVE AGREEMENTS (NOTE 4)			9,185,893	42,015,741
	93.268 Total					9,185,893	70,930,707
	93.270		VIRAL HEPATITIS PREVENTION AND CONTROL			-	254,539
	93.270 Total					-	254,539
	93.273		ALCOHOL RESEARCH PROGRAMS			11,137	3,412,937
	93.273 Total					11,137	3,412,937
	93.279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS			1,217,018	3,977,845
	93.279 Total					1,217,018	3,977,845
	93.283		CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE			-	52,779
	93.283 Total					-	52,779
	93.286	COVID-19	COVID-19 DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH			-	136,803
	93.286		DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH			744,452	1,590,345
	93.286 Total					744,452	1,727,148
	93.307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH			-	606,763
	93.307 Total					-	606,763
	93.310	COVID-19	COVID-19 TRANS-NIH RESEARCH SUPPORT			-	248,552
	93.310		TRANS-NIH RESEARCH SUPPORT			118,685	652,273
	93.310 Total					118,685	900,825
	93.317	COVID-19	COVID-19 EMERGING INFECTIONS PROGRAMS			-	1,959,715
	93.317		EMERGING INFECTIONS PROGRAMS			-	6,882,897
	93.317 Total					-	8,842,612
	93.318		PROTECTING AND IMPROVING HEALTH GLOBALLY: BUILDING AND STRENGTHENING PUBLIC HEALTH IMPACT, SYSTEMS, CAPACITY AND SECURITY			-	2,680
	93.318 Total					-	2,680
	93.323	COVID-19	COVID-19 EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)			5,015,614	88,669,065
	93.323		EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)			8,484,843	8,729,638
	93.323 Total					13,500,457	97,398,703
	93.324		STATE HEALTH INSURANCE ASSISTANCE PROGRAM			463,716	565,968
	93.324 Total					463,716	565,968
	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			-	73,032
	93.334 Total					-	73,032
	93.336		BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM			-	231,668
	93.336 Total					-	231,668
	93.342		HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS			-	672,631
	93.342 Total					-	672,631
	93.351		RESEARCH INFRASTRUCTURE PROGRAMS			-	1,184,783
	93.351 Total					-	1,184,783
	93.354	COVID-19	COVID-19 PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE			-	7,324
	93.354		COVID-19 PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE			51,796	1,036,859

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	93.354		PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE			-	4,862
	93.354 Total					51,796	1,049,045
	93.361		NURSING RESEARCH			99,870	1,156,016
	93.361 Total					99,870	1,156,016
	93.364		NURSING STUDENT LOANS (NOTE 5)			-	19,571
	93.364 Total					-	19,571
	93.366		STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES			183,198	684,490
	93.366 Total					183,198	684,490
	93.367		FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS			-	375,340
	93.367 Total					-	375,340
	93.369		ACL INDEPENDENT LIVING STATE GRANTS			-	493,700
	93.369 Total					-	493,700
	93.387		NATIONAL AND STATE TOBACCO CONTROL PROGRAM (B)			78,553	934,870
	93.387 Total					78,553	934,870
	93.391	COVID-19	COVID-19 ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES			-	398,093
	93.391 Total					-	398,093
	93.393		CANCER CAUSE AND PREVENTION RESEARCH			946,924	2,248,542
	93.393 Total					946,924	2,248,542
	93.394		CANCER DETECTION AND DIAGNOSIS RESEARCH			23,248	279,860
	93.394 Total					23,248	279,860
	93.395		CANCER TREATMENT RESEARCH			196,152	1,465,422
	93.395 Total					196,152	1,465,422
	93.396		CANCER BIOLOGY RESEARCH			363,593	1,895,004
	93.396 Total					363,593	1,895,004
	93.398		CANCER RESEARCH MANPOWER			-	40,913
	93.398 Total					-	40,913
	93.426		IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE			37,758	1,845,978
	93.426 Total					37,758	1,845,978
	93.434	COVID-19	COVID-19 EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS			-	7,139
	93.434		EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS			178,999	10,574,438
	93.434 Total					178,999	10,581,577
	93.436		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)			124,841	369,862
	93.436 Total					124,841	369,862
	93.439		STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)			2,003	746,690
	93.439 Total					2,003	746,690
	93.461	COVID-19	COVID-19 HRSA CLAIMS REIMBURSEMENT FOR THE UNINSURED PROGRAM AND THE COVID-19 COVERAGE ASSISTANCE FUND			-	1,779,996
	93.461 Total					-	1,779,996
	93.464		ACL ASSISTIVE TECHNOLOGY			-	435,821
	93.464 Total					-	435,821
	93.478		PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES			26,710	196,470
	93.478 Total					26,710	196,470
	93.498	COVID-19	COVID-19 PROVIDER RELIEF FUND AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION			-	8,320,306
	93.498		PROVIDER RELIEF FUND AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION			-	3,464
	93.498 Total					-	8,323,770
	93.556	COVID-19	COVID-19 MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM			-	212,879

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	93.556		MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM			-	257,598
	93.556		MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM			2,037,007	4,636,972
	93.556 Total					2,037,007	5,107,449
	93.558		TEMPORARY ASSISTANCE FOR NEEDY FAMILIES			1,142,903	239,228,895
	93.558 Total					1,142,903	239,228,895
	93.563		CHILD SUPPORT ENFORCEMENT (NOTE 8)			-	54,678,235
	93.563 Total					-	54,678,235
	93.566		REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTRED PROGRAMS			1,386,333	2,311,773
	93.566 Total					1,386,333	2,311,773
	93.568	COVID-19	COVID-19 LOW-INCOME HOME ENERGY ASSISTANCE			55,651,886	89,047,937
	93.568		LOW-INCOME HOME ENERGY ASSISTANCE			72,413,117	72,413,117
	93.568 Total					128,065,003	161,461,054
	93.569	COVID-19	COVID-19 COMMUNITY SERVICES BLOCK GRANT			5,346,580	5,855,842
	93.569		COMMUNITY SERVICES BLOCK GRANT			8,068,663	8,068,663
	93.569 Total					13,415,243	13,924,505
	93.575	COVID-19	COVID-19 CHILD CARE AND DEVELOPMENT BLOCK GRANT			-	104,288,741
	93.575		CHILD CARE AND DEVELOPMENT BLOCK GRANT			1,967,500	55,116,504
	93.575 Total					1,967,500	159,405,245
	93.583		REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM			317,934	317,934
	93.583 Total					317,934	317,934
	93.586		STATE COURT IMPROVEMENT PROGRAM			-	219,522
	93.586 Total					-	219,522
	93.590	COVID-19	COVID-19 COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS			-	272,420
	93.590		COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS			83,811	830,652
	93.590 Total					83,811	1,103,072
	93.596		CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND			-	61,867,191
	93.596 Total					-	61,867,191
	93.597		GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS			125,000	125,000
	93.597 Total					125,000	125,000
	93.599		CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)			270,000	773,861
	93.599 Total					270,000	773,861
	93.600		HEAD START			-	48,238
	93.600 Total					-	48,238
	93.603		ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS			-	273,949
	93.603 Total					-	273,949
	93.624		COMMUNITY HEALTH ACCESS AND RURAL TRANSFORMATION (CHART) MODEL			-	58,702
	93.624 Total					-	58,702
	93.630	COVID-19	COVID-19 DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS			-	40,000
	93.630		DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS			326,565	703,059
	93.630 Total					326,565	743,059
	93.632	COVID-19	COVID-19 UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE			-	1,500
	93.632		UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE			-	560,707
	93.632 Total					-	562,207
	93.643		CHILDREN'S JUSTICE GRANTS TO STATES			10,000	132,848
	93.643 Total					10,000	132,848
	93.645	COVID-19	COVID-19 STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM			-	130,283
	93.645		STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM			320,500	1,648,932
	93.645 Total					320,500	1,779,215
	93.658		FOSTER CARE TITLE IV-E			-	58,183,598
	93.658 Total					-	58,183,598

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	93.659		ADOPTION ASSISTANCE			-	53,711,226
	93.659 Total					-	53,711,226
	93.664		SUBSTANCE USE-DISORDER PREVENTION THAT PROMOTES OPIOID RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT (B)			-	83,000
	93.664 Total					-	83,000
	93.665	COVID-19	COVID-19 EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19			-	2,596,847
	93.665 Total					-	2,596,847
	93.667		SOCIAL SERVICES BLOCK GRANT			11,961,166	16,559,606
	93.667 Total					11,961,166	16,559,606
	93.669	COVID-19	COVID-19 CHILD ABUSE AND NEGLECT STATE GRANTS			-	315,833
	93.669		CHILD ABUSE AND NEGLECT STATE GRANTS			968,573	1,105,137
	93.669 Total					968,573	1,420,970
	93.671	COVID-19	COVID-19 FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES			1,254,823	1,254,973
	93.671		FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES			1,463,478	1,463,478
	93.671 Total					2,718,301	2,718,451
	93.674		JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD			825,516	1,007,948
	93.674 Total					825,516	1,007,948
	93.732		MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS			-	1,053,017
	93.732 Total					-	1,053,017
	93.738	COVID-19	COVID-19 PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS			-	365,676
	93.738		PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS			-	724,459
	93.738 Total					-	1,090,135
	93.747	COVID-19	COVID-19 ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM			-	112,518
	93.747 Total					-	112,518
	93.758		PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)			790,198	1,985,967
	93.758 Total					790,198	1,985,967
	93.767	COVID-19	COVID-19 CHILDREN'S HEALTH INSURANCE PROGRAM			-	3,081,120
	93.767		CHILDREN'S HEALTH INSURANCE PROGRAM			-	58,086,289
	93.767 Total					-	61,167,409
	93.770	COVID-19	COVID-19 MEDICARE PRESCRIPTION DRUG COVERAGE			-	331,168
	93.770 Total					-	331,168
	93.775		STATE MEDICAID FRAUD CONTROL UNITS			-	544,234
	93.775 Total					-	544,234
	93.777		STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE			-	5,108,454
	93.777 Total					-	5,108,454
	93.778	COVID-19	COVID-19 MEDICAL ASSISTANCE PROGRAM			-	456,695,603
	93.778		MEDICAL ASSISTANCE PROGRAM			-	6,045,072,155
	93.778 Total					-	6,501,767,758
	93.788		OPIOID STR			869,179	14,845,419
	93.788 Total					869,179	14,845,419
	93.791	COVID-19	COVID-19 MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION			-	1,982,837
	93.791		MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION			-	24,579,435
	93.791 Total					-	26,562,272
	93.800		ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING			385,599	479,137
	93.800 Total					385,599	479,137

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	93.815		DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)			-	(16,300)
	93.815 Total					-	(16,300)
	93.837		CARDIOVASCULAR DISEASES RESEARCH			929,091	3,572,605
	93.837 Total					929,091	3,572,605
	93.838		LUNG DISEASES RESEARCH			-	305,477
	93.838 Total					-	305,477
	93.839		BLOOD DISEASES AND RESOURCES RESEARCH			-	474,641
	93.839 Total					-	474,641
	93.846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH			321,072	6,197,185
	93.846 Total					321,072	6,197,185
	93.847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH			541,329	4,380,313
	93.847 Total					541,329	4,380,313
	93.853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS			895,120	9,337,766
	93.853 Total					895,120	9,337,766
	93.855		ALLERGY AND INFECTIOUS DISEASES RESEARCH			1,614,156	9,798,297
	93.855 Total					1,614,156	9,798,297
	93.859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING			1,337,252	16,143,301
	93.859 Total					1,337,252	16,143,301
	93.865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH			1,268,463	5,658,699
	93.865 Total					1,268,463	5,658,699
	93.866		AGING RESEARCH			387,903	7,191,404
	93.866 Total					387,903	7,191,404
	93.867		VISION RESEARCH			-	1,837,018
	93.867 Total					-	1,837,018
	93.870	COVID-19	COVID-19 MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT			-	457,720
	93.870		MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT			(445,218)	6,071,918
	93.870 Total					(445,218)	6,529,638
	93.876		ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS			-	132,686
	93.876 Total					-	132,686
	93.879		MEDICAL LIBRARY ASSISTANCE			-	11,025
	93.879 Total					-	11,025
	93.889	COVID-19	COVID-19 NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM			-	19,690
	93.889		NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM			134,049	2,146,246
	93.889 Total					134,049	2,165,936
	93.898		CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS			556,519	1,152,856
	93.898 Total					556,519	1,152,856
	93.913		GRANTS TO STATES FOR OPERATION OF OFFICES OF RURAL HEALTH			-	268,435
	93.913 Total					-	268,435
	93.917	COVID-19	COVID-19 HIV CARE FORMULA GRANTS			1,194	1,194
	93.917		HIV CARE FORMULA GRANTS			-	135,611
	93.917		HIV CARE FORMULA GRANTS (NOTE 9)			12,405,045	12,405,045
	93.917 Total					12,406,239	12,541,850
	93.918		GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE			-	73,000
	93.918 Total					-	73,000
	93.925		SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS			-	526,427
	93.925 Total					-	526,427
	93.926		HEALTHY START INITIATIVE			529,437	935,506
	93.926 Total					529,437	935,506
	93.940		HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED			1,567,973	4,414,420

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	93.940 Total					1,567,973	4,414,420
	93.942		RESEARCH, PREVENTION, AND EDUCATION PROGRAMS ON LYME DISEASE IN THE UNITED STATES			48,830	109,129
	93.942 Total					48,830	109,129
	93.943		EPIDEMIOLOGIC RESEARCH STUDIES OF ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) AND HUMAN IMMUNODEFICIENCY VIRUS (HIV) INFECTION IN SELECTED POPULATION GROUPS			(8,713)	(8,713)
	93.943 Total					(8,713)	(8,713)
	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			-	146,199
	93.946 Total					-	146,199
	93.958	COVID-19	COVID-19 BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES			-	5,313,139
	93.958		BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES			2,488,124	6,845,822
	93.958 Total					2,488,124	12,158,961
	93.959	COVID-19	COVID-19 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE			-	6,744,413
	93.959		BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE			266,667	18,346,517
	93.959 Total					266,667	25,090,930
	93.977	COVID-19	COVID-19 SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS			-	258,115
	93.977		SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS			14,567	645,188
	93.977 Total					14,567	903,303
	93.982	COVID-19	COVID-19 MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH			-	1,013,612
	93.982 Total					-	1,013,612
	93.989		INTERNATIONAL RESEARCH AND RESEARCH TRAINING			78,495	269,941
	93.989 Total					78,495	269,941
	93.994		MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES			513,279	5,158,726
	93.994 Total					513,279	5,158,726
	93.RD	75A50120C00162	SINGLE-ADMINISTRATION MICRONEEDLE SKIN PATCH FOR NOVEL VACCINATION TECHNOLOGY			-	151,116
	93.RD	75F40119C10152	THE FEASIBILITY AND EFFECTIVENESS OF AN OPIOID PACKAGE (OPP) TO IMPACT OPIOID PRESCRIBING, DISPENSING, AND PATIENT USE OUTCOMES			-	249,493
	93.RD	75F40120C00021	IMPACT OF POLYMER ATTRIBUTES ON THE PERFORMANCE OF IN SITU FORMING IMPLANTS			-	371,525
	93.RD	75F40120C00201	CONTINUOUS PROCESSING OF LIPOSOMAL NANOPARTICLES AS REFERENCE MATERIALS FOR DRUG PRODUCT DEVELOPMENT			-	161,605
	93.RD	75F40121C00133	ENHANCEMENT AND VALIDATION OF IN VITRO IN VIVO CORRELATION METHOD FOR LONG ACTING INJECTABLE DRUG PRODUCTS TO ACCELERATE THEIR GENERIC DEVELOPMENT			24,409	216,433
	93.RD	75F40121C00150	COMPARATIVE TRIAL OF DIFFERENT PACKAGING COMPONENTS OF AN OPIOID PACKAGING SOLUTION ON OPIOID SAFETY OUTCOMES			-	45,455
	93.RD	75Q80118F32004	ACUTE PAIN MANAGEMENT BY EMS IN THE PREHOSPITAL SETTING			-	8,357
	93.RD	HHSF22320181011 4C	IN VITRO AND IN VIVO ASSESSMENT OF OPHTHALMIC OINTMENTS FOR GENERIC PRODUCT EQUIVALENCE			244,898	350,650
	93.RD	HHSF22320181011 5C	IMPACT OF POLYMER SOURCE VARIATIONS ON PARENTERAL MICROSPHERE DRUG PRODUCT PERFORMANCE			-	4,813
	93.RD	PREAWARD	IN VITRO IN-VIVO CORRELATION OF THE LONG-ACTING INJECTABLE SUSPENSIONS			-	19,817
	93.RD Total					269,307	1,579,264
	93.U06	PO 000008045	PRODUCE SAFETY MOU WITH THE CONNECTICUT DEPARTMENT OF AGRICULTURE			-	5,821
	93.U06 Total					-	5,821
DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS Total						\$ 251,677,037	\$ 7,907,458,687

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DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS THROUGH PROGRAMS							
	93.084		PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	CORNELL UNIVERSITY	81477-10821	\$ -	\$ 181,254
	93.084 Total					-	181,254
	93.103		FOOD AND DRUG ADMINISTRATION RESEARCH	ASSOCIATION OF FOOD AND DRUG OFFICIALS (AFDO)	G-SP-2010-08975 G-SP-1910-07828 G-MP-2010-08990 G-T-2010-09004	-	21,537
	93.103 Total					-	21,537
	93.110		MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	ORGANIZATION OF TERATOLOGY INFORMATION SERVICES ORGANIZATION OF TERATOLOGY INFORMATION SERVICES ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS) ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS)	HRSA 5UG4MC27861 OTIS YR08/HRSA 5UG4MC27861 ISMMS0253-6549-4609 PO #SC142357G ISMMS 0253-6540-4609/HRSA	-	55,005
	93.110 Total					-	55,005
	93.113		ENVIRONMENTAL HEALTH	JOHNS HOPKINS UNIVERSITY UNIVERSITY OF MINNESOTA CIENCIA	2003338059 P007567001 Project #753601	-	372,279
	93.113 Total					-	372,279
	93.121		ORAL DISEASES AND DISORDERS RESEARCH	NOVA SOUTHEASTERN UNIVERSITY INC THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY AMERICAN ASSOC FOR DENTAL, ORAL, AND CRANIOFACIAL RESEARCH AMERICAN ASSOC FOR DENTAL, ORAL, AND CRANIOFACIAL RESEARCH CARNegie MELLON UNIVERSITY UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF SOUTH CAROLINA	NOVA 331647/NIH R03 DE027153 CMC-NIH U01DE022939 PO ATR10130451 Sub 13100310228/NIH AADR/NIDCR 5UE5DE029439-02 AADR/NIDCR 5UE5DE029439 CARNegie MELLON 1090651-440429/NIH 580833/ PO# 4772273 20-3977 PO#2000050245	-	264,583
	93.121 Total					-	264,583
	93.135	COVID-19	COVID-19 CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	YALE UNIVERSITY	CON-80003054(GR113358)	-	23,324
	93.135 Total					-	23,324
	93.136		INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	RESEARCH INSTITUTE AT NATIONWIDE CHILDREN'S HOSPITAL	710071092200-PO4608031-0-46	-	879
	93.136 Total					-	879
	93.143		NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	UNIVERSITY OF MASSACHUSETTS AMHERST YALE UNIVERSITY DARTMOUTH COLLEGE	21-016192 A00 CON-80003093 (GR112834) R154	-	74,540
	93.143 Total					-	74,540
	93.153		COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	CONNECTICUT CHILDREN'S SPECIALTY GROUP INC CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 20-185026-01/HRSA CCSG 21-185030-03 /HRSA	-	183,775
	93.153 Total					-	183,775

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	93.172		HUMAN GENOME RESEARCH	YALE UNIVERSITY YALE UNIVERSITY	YALE GR100950 NIH SUB#CON-80000961 Yale CON-80003361 (GR114293) / NIH	-	193,566
93.172 Total						-	193,566
	93.173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	NORTHWESTERN UNIVERSITY	NWU SP0044830-PROJ0012557/NIHR01DC	-	8,255
93.173 Total						-	8,255
	93.185	COVID-19	COVID-19 IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION_TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	COVID VACCINE OUTREACH	-	1,257
93.185 Total						-	1,257
	93.213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	ERGO HEALTH, LLC UNIVERSITY OF CALIFORNIA, LOS ANGELES RTI INTERNATIONAL BROWN UNIVERSITY	001/ NIH R41AT010878-01 PREAWARD 1-340-0217178-65974L PREAWARD	-	252,927
93.213 Total						-	252,927
	93.224		HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	MASSACHUSETTS LEAGUE OF COMMUNITY HEALTH CENTERS, INC.	CONNECTICUT RIVER VALLEY FARMWORKER	-	15,750
93.224 Total						-	15,750
	93.242		MENTAL HEALTH RESEARCH GRANTS	UNIVERSITY OF MASSACHUSETTS YALE UNIVERSITY NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC JOHNS HOPKINS UNIVERSITY UNIVERSITY OF UTAH DREXEL UNIVERSITY STANFORD UNIVERSITY UNIVERSITY OF MASSACHUSETTS, LOWELL	S5111000046594 PO L001082538/NIH YALE GR107375 (CON-80001895) / NIH BYE2129-01/NIH RF1 MH117604 BYE2267-01/NIH RF1 MH117604 BYE2267/NIH RF1 MH117604-01S1 JOHNSHOPKINS 2002554852/R01MH103799 PO#:U000326024/SA#:10058034-01 800106/PO#0133639 61138664-121865 S5111000046594	-	1,406,344
	93.242		MENTAL HEALTH RESEARCH GRANTS	YALE UNIVERSITY BRIGHAM AND WOMEN'S HOSPITAL BRIGHAM AND WOMEN'S HOSPITAL NEUROLUX	CON-80003563 (GR115787) 119452 125949 AG 210288	-	36,963
93.242 Total						-	1,443,307

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93.243			SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	COMMUNITY MENTAL HEALTH AFFILIATES INC COMMUNITY RENEWAL TEAM INCORPORATED COMMUNITY RENEWAL TEAM INCORPORATED NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE ADELPHI UNIVERSITY ADELPHI UNIVERSITY SUFFOLK UNIVERSITY OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	CMHA/SAMHSA 1H79TI084207-01 SAMHSA H79TI081390 CRT/SAMHSA H79TI084246-01 RFMH PO 150455/SAMHSA RFMH PO#157132/SAMHSA H79SM080251 SM080023-UCONN21-22 / SAMHSA SM085102-UCHC21-22 / SAMHSA SUFFOLK UNIV 165603-610217/SAMHSA 4529063965 PO #45290585524	-	281,747
93.243			SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	WHEELER CLINIC WHEELER CLINIC YALE UNIVERSITY CHRYSALIS CENTER	LTR-3-14-12 LTR-3-14-12 1H79T1080966-01 AG171239	-	111,838
93.243 Total						-	393,585
93.262			OCCUPATIONAL SAFETY AND HEALTH PROGRAM	UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION CREARE UNIVERSITY OF MASSACHUSETTS, LOWELL	S51130000047719 CORE PO#L001119652 S51130000047719 PR B PO#L001119651 S51130000047719 OUT PO#L001119641 S51130000047719 PILOT GRANT PROGRAM UNLV GR14204/CDC R21OH012194	-	344,313
93.262 Total						-	344,313
93.273			ALCOHOL RESEARCH PROGRAMS	ROWAN UNIVERSITY THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK YALE UNIVERSITY VIRGINIA COMMONWEALTH UNIVERSITY NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE PACIFIC INSTITUTE FOR RESEARCH AND EVALUATION (PIRE)	R15AA028637 SUNY 1009189-82217/UIOAA008401-30 SUNY 1009189-89135/5U10AA008401 SUNY 1009189-92319/5U10AA008401 SUNY 100-1171519-92823/1R01AA029914 M16A12437(A10599) YALE/NIH VCU FP00009381_SA001/NIHR01AA024466 RFMH PO# 149490/NIH R01AA025947 Project Code 0915	-	654,439
93.273 Total						-	654,439

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93.279			DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	NEW YORK UNIVERSITY NEW YORK UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY YALE UNIVERSITY YALE UNIVERSITY Q2I, LLC NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	NYU PO M210396142/NIH R33DA049252 NYU PO#M220563835/NIH R01DA054141 NIH U01DA043809/JAX 210306-0721-03 JAX 210306-0722-03 PO 215744 /NIH YALE M15A11968/A10835 NIH DA009241 YALEG101087(CON80000947)NIHD A009241 2QI 1R42DA049448/NIDA R42DA049448 RFMH PO# 149489/NIH R01 DA043122 RFMH PO 151295/NIH UG1 DA 050071 RFMH PO 153676 /NIH UG1 DA 050071	-	155,973
93.279			DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE RESEARCH TRIANGLE INSTITUTE SAN DIEGO STATE UNIVERSITY UNIVERSITY OF WASHINGTON VIRGINIA COMMONWEALTH UNIVERSITY YALE UNIVERSITY UNIVERSITY OF NORTH TEXAS FORDHAM UNIVERSITY	RFMH PO 158290 /NIH UG1DA050071 RTI 2312-0217620-66088L/R01DA052294 PREAWARD UWSC12624 FP00009916_SA002 PREAWARD RF00221-2021-0224 FORD0066-30290	-	565,860
93.279 Total						-	721,833
93.286			DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	UNIVERSITY OF WASHINGTON UNIVERSITY OF WASHINGTON	NIH P41EB023912/UWSC10558 PO#35498 NIH P41EB023912/UWSC10558	-	129,236
93.286 Total						-	129,236
93.307			MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	UNIVERSITY OF ALABAMA, TUSCALOOSA	A19-0258-S001	-	16,216
93.307 Total						-	16,216
93.310			TRANS-NIH RESEARCH SUPPORT	THE UNIVERSITY OF TEXAS AT EL PASO THE UNIVERSITY OF TEXAS AT EL PASO THE UNIVERSITY OF TEXAS AT EL PASO CONNECTICUT CHILDREN'S MEDICAL CENTER KLEIN BUENDEL	UTEP 226141289J / NIH 2TL4GM118971 UTEP 226141328J / NIH 2TL4GM118971 UTEP 226141349J / NIH TL4GM118971 22-181075-04 0301-0171-002	-	251,667
93.310 Total						-	251,667
93.351			RESEARCH INFRASTRUCTURE PROGRAMS	YALE UNIVERSITY	YALE GR103597 (CON-80001318) / NIH	-	(8,597)
93.351 Total						-	(8,597)
93.353			21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	KLEIN BUENDEL	0316-0167-004	-	4,017
93.353 Total						-	4,017

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	93.361		NURSING RESEARCH	UNIVERSITY OF MARYLAND, BALTIMORE UNIVERSITY OF MARYLAND, BALTIMORE	F218419-2/PO# SR00005395 F301414-1	-	165,191
93.361 Total						-	165,191
	93.365		SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	JOHNS HOPKINS UNIVERSITY JOHNS HOPKINS UNIVERSITY	JHOP PO2003735150/HRSA U1EMC27864 JH PO#2005423487/2U1EMC27864-08-00	-	29,713
93.365 Total						-	29,713
	93.393		CANCER CAUSE AND PREVENTION RESEARCH	PHYSICAL SCIENCES UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	87498-8014-46 OSP31650-00 PREAWARD	-	161,232
93.393 Total						-	161,232
	93.394		CANCER DETECTION AND DIAGNOSIS RESEARCH	UNIVERSITY OF MARYLAND AT BALTIMORE WASHINGTON STATE UNIVERSITY UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF KENTUCKY	UMD 1903275 PO#SR00005694/NIH WSU138432-SPC003191/NIH R21CA256382 574776/PO-4741901 3200003104-21-220	-	258,363
93.394 Total						-	258,363
	93.395		CANCER TREATMENT RESEARCH	NAMI THERAPEUTICS	NM2019_SA001	-	6,587
93.395 Total						-	6,587
	93.396		CANCER BIOLOGY RESEARCH	THE JACKSON LABORATORY YALE UNIVERSITY BETH ISRAEL DEACONESS MEDICAL CENTER QUERCUS MOLECULAR DESIGN	JAX 210380-0822-03 PO 216497/NIH GR104156 (CON-80001699) 01062347 1R41CA247113-01	-	318,530
93.396 Total						-	318,530
	93.397		CANCER CENTERS SUPPORT GRANTS	YALE UNIVERSITY INSTITUTE FOR CANCER RESEARCH D/B/A FOX CHASE CANCER CENTER	YALE GR111083(CON-80002868)/NIH FOX 120305-56/NIH 3P30CA006927-54S2	-	6,546
93.397 Total						-	6,546
	93.421	COVID-19	COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	AUCD 15-21-8814/CDC 6 NU380T000280 CDC ACT EARLY AMBASSADOR FOR CT AUCD 06-8814-22/CDC 6 NU380T000280	-	76,705
	93.421		COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	NATIONAL ASSOC. OF CHRONIC DISEASE DIRECTORS	2742021 220244	-	24,790
	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 ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	ACT EARLY AMBASSADORS AUCD 3-20-8813 / CDC 6 NU380T000280 CHILDREN'S MENTAL HEALTH CHAMPION	-	12,874
	93.421		STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	CSTE	PO#7506	6,912	148,297
93.421 Total						6,912	262,666
	93.470		ALZHEIMER'S DISEASE PROGRAM INITIATIVE (ADPI)	LIVEWELL ALLIANCE, INC	Live Well Alliance, Inc./ACL	-	43,767

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	93.470 Total					-	43,767
	93.527		GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	COMMUNITY HEALTH CENTER ASSOC CT	CHCACT/HRSA HCCN 6H2QCS30239- 04-02	-	14,406
	93.527 Total					-	14,406
	93.738		PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	CLIFFORD BEERS	2B2CMS331760	-	88,311
	93.738 Total					-	88,311
	93.788		OPIOID STR	WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC	21MHA1028 LTR-12-10-20 LTR-05-03-21 LTR-10-26-21 19MHA1043 H79TI080253	-	106,432
	93.788 Total					-	106,432
	93.829		SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES	COMMUNITY MENTAL HEALTH AFFILIATES INC COMMUNITY MENTAL HEALTH AFFILIATES INC CATHOLIC CHARITIES INC - ARCHDIOCESE OF HARTFORD	CMHA/SAMHSA 1H79SM083086-01 CMHA/SAMHSA 6H79SM083086- 01M002 CATHOLIC CHAR/SAMHSA SM-21- 013	-	118,850
	93.829 Total					-	118,850
	93.837		CARDIOVASCULAR DISEASES RESEARCH	BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY CORNOVUS PHARMACEUTICALS CORNOVUS PHARMACEUTICALS DUKE UNIVERSITY UNIVERSITY OF RHODE ISLAND YALE UNIVERSITY UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	STNFRD62054803- 136064NIHR01HL146111 Rutgers0905 P01101901/R01HL147350 CORNOVUS PHARMA/NIH R44 HL152710 CORNOVUS PHARM/NIH R41 HL156322 A035025 0006829/110718 PREAWARD OSP2018074/WA00691205	-	1,070,293
	93.837 Total					-	1,070,293
	93.838		LUNG DISEASES RESEARCH	THE WASHINGTON UNIVERSITY THE WASHINGTON UNIVERSITY UNIVERSITY OF ARIZONA REGENTS OF THE UNIVERSITY OF CALIFORNIA AT SAN DIEGO UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	PO2940934K WU21-352/R01 HL13087605 PO ST0000385-WU21- 352/R01HL13087605 UNIV OF ARIZONA 553566/NIH UNIV OF CAL KR704560/NIHR01HL151306 13237sc	-	323,610
	93.838 Total					-	323,610
	93.846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	BRIGHAM AND WOMEN'S HOSPITAL INC EMORY UNIVERSITY HEBREW REHAB CTR HEBREW SENIORLIFE	BWH 125222/NIH R01 AR077132 PO A071106 / NIH R21AR071536 90086/ PRIME: R01AR075346	-	162,212
	93.846 Total					-	162,212

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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
93.847			DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	UNIVERSITY OF MINNESOTA CELL AND MOLECULAR TISSUE ENGINEERING, LLC UNIVERSITY OF PITTSBURGH YALE UNIVERSITY YALE UNIVERSITY PENNSYLVANIA STATE UNIVERSITY STANFORD UNIVERSITY VANDERBILT UNIVERSITY YALE UNIVERSITY UNIVERSITY OF PENNSYLVANIA	P008300802 CMTE/NIH R43 DK123770 PO#P00569385/UPit 5R01DK118239 YALE CON-80002899 (GR112143)/NIH YALE CON-80003505 (GR115400)/NIH UCONNDK0088244 62603749-177762 VUMC69341 GR102645 (CON-80001230) 572700/PO#4695268	-	271,097
93.847 Total						-	271,097
93.853			EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON JACKSON LABORATORY NORTHWESTERN UNIVERSITY	UT SA0000749/NIH 1R21NS114836 210277-0821-05 60051731 UCONN	-	226,406
93.853 Total						-	226,406
93.855			ALLERGY AND INFECTIOUS DISEASES RESEARCH	IOWA STATE UNIVERSITY YALE UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY YALE UNIVERSITY BRIGHAM AND WOMEN'S HOSPITAL INC BRIGHAM AND WOMEN'S HOSPITAL INC	022586A CON-80003123 (GR113685) JAX NIH U01 AI124297 JAX LABS/NIH R01AI142086 PO#210311 JAX LABS PO#215355 /NIH R01AI142086 210384-1222-04 PO216978/U01AI165451 210311-0123-04/PO# 216980 YALE GK000139 (CON-80000451) BWH 122904/NIH U01AI148306 BWH /NIH U01AI148306	-	374,480
93.855			ALLERGY AND INFECTIOUS DISEASES RESEARCH	RHODE ISLAND HOSPITAL UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL YALE UNIVERSITY QUERCUS MOLECULAR DESIGN	RI HOSP 7137472WP / NIH R01AI141522 5116257 CON-80003479 (GR113138) R41AI149960-S1	-	659,373
93.855 Total						-	1,033,853
93.859			BIOMEDICAL RESEARCH AND RESEARCH TRAINING	NORTHEASTERN UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY UNIVERSITY OF VIRGINIA JOHNS HOPKINS UNIVERSITY JOHNS HOPKINS UNIVERSITY RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL RHODE ISLAND HOSPITAL	NORHTEASTERN UNIV 500568- 78050/NIH NIH R35 GM124922/JAX LABS PO214189 JAX 210309-0122-02/NIH R01 GM127531 JAX LAB PO214189/NIH R35 GM124922 U VA GB10638.160152/NIH R01GM080219 2004755289 2005010845 2-83291 5104923 7017137314 UTA19-001129	-	733,321
93.859			BIOMEDICAL RESEARCH AND RESEARCH TRAINING	UNIVERSITY OF TEXAS, AUSTIN	UTA19-001129	-	19,972

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
93.859 Total						-	753,293
	93.865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	HASKINS LABORATORIES HASKINS LABORATORIES HASKINS LABORATORIES UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	A214-538.30 A222-02 AG170579 11077sc	-	231,162
93.865 Total						-	231,162
	93.866		AGING RESEARCH	DUKE UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY MAYO CLINIC MAYO CLINIC MAYO CLINIC MAYO CLINIC MAYO CLINIC THE WASHINGTON UNIVERSITY THE WASHINGTON UNIVERSITY	A032807/NIH 5UH3AG056925-04 NIH R56AG060746/JAX LABS PO213079 JAX L.210327-0820-02/NIHR56AG060746 CON-275475/PO#67674986/R01AG072301 UNI-250202/PO#67842761 UCT-282935/PO#68067128/R37 AG013925 UNI-250202-04/PO# 68422857 UCT-282935/PO#68712411/R37 AG013925 WU/NIH R01AG051647 PO#2933904G WU-21-134/PO# ST00000247 0000981458	-	166,913
	93.866		AGING RESEARCH	HUTCHINSON (FRED) CANCER RESEARCH CENTER	0000981458	-	71,684
	93.866		AGING RESEARCH	THE WASHINGTON UNIVERSITY THE WASHINGTON UNIVERSITY BROWN UNIVERSITY BROWN UNIVERSITY BROWN UNIVERSITY NOVA SOUTHEASTERN UNIVERSITY INC WAKE FOREST UNIVERSITY THE WASHINGTON UNIVERSITY UNIVERSITY OF WASHINGTON YALE UNIVERSITY	WU-22-0111/PO# ST00003072/NIH R01AG WU-19-54-MOD-9/ST00000242 SUB:00001382/ NIA: 1U54AG063546-01 SUB 00001382/NIH U54AG063546 SUB:00001812/NIH U54 AG063546 NSU 331768/ NIH R01AG064003 1215-33664-10000117742/U24 AG509624 WU-19-54-MOD-9/NIH R01 AG051647 UWSC11748/PO#BPO46863 CON-80002882 (GR111652)	-	939,291
93.866 Total						-	1,177,888
	93.867		VISION RESEARCH	GEORGIA INSTITUTE OF TECHNOLOGY	AWD-002601-G1	-	279,789
93.867 Total						-	279,789
	93.879		MEDICAL LIBRARY ASSISTANCE	UNIVERSITY OF MASSACHUSETTS	1UG4LM012347	-	19,755
	93.879		MEDICAL LIBRARY ASSISTANCE	UNIVERSITY OF MASSACHUSETTS	COLLECTION EQUITY AWARD	-	1,699
93.879 Total						-	21,454
	93.914		HIV EMERGENCY RELIEF PROJECT GRANTS	CITY OF HARTFORD CITY OF HARTFORD	CITY OF HARTFORD/HRSA/OUTP AMB CARE CITY OF HARTFORD/HRSA/MED CASE	-	266,924
93.914 Total						-	266,924
	93.928		SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	YALE	GR108131 (CON-80002078) GR111477 (CON-80002774) GR115270 (CON-80003487)	-	99,078

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	93.928 Total					-	99,078
	93.959		BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	WHEELER CLINIC	LTR-3-14-12	-	5,588
	93.959 Total					-	5,588
	93.RD	AG181316	COMPUTATIONAL DRUG DELIVERY: LEVERAGING PREDICTIVE MODELS TO DEVELOP BIOEQUIVALENT GENERIC LONG-ACTING INJECTIONS	QRONO	AG181316	-	(552)
	93.RD	AG191478	MICROSTRUCTURE CHARACTERIZATION WITH MICRO-IMAGING AND IMAGE-BASED ANALYTICS: A NEW TOOL TO CHARACTERIZE COMPLEX POLYMER-BASED LONG ACTING DRUG PRODUCTS	DIGIM SOLUTION	AG191478	-	17,037
	93.RD	T42 OH008416	SAFETY AND PERFORMANCE MONITORING DURING OCCUPATIONAL WORK	HARVARD EDUCATION AND RESEARCH CENTER	T42 OH008416	-	1,400
	93.RD Total					-	17,885
DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS THROUGH PROGRAMS Total						\$ 6,912	\$ 13,120,075
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total						\$ 251,683,949	\$ 7,920,578,762
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE DIRECT PROGRAMS							
	94.003		AMERICORPS STATE COMMISSIONS SUPPORT GRANT			\$ -	\$ 464,595
	94.003 Total					-	464,595
	94.006		AMERICORPS STATE AND NATIONAL 94.006			2,646,550	2,774,771
	94.006 Total					2,646,550	2,774,771
	94.009		TRAINING AND TECHNICAL ASSISTANCE			-	201,848
	94.009 Total					-	201,848
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE DIRECT PROGRAMS Total						\$ 2,646,550	\$ 3,441,214
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PASS THROUGH PROGRAMS							
	94.006		AMERICORPS STATE AND NATIONAL 94.006	JUMPSTART JUMPSTART COLLEGE ADVISING CORPS	2540200 830200 AG211021	\$ -	\$ 234,792
	94.006 Total					-	234,792
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PASS THROUGH PROGRAMS Total						\$ -	\$ 234,792
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total						\$ 2,646,550	\$ 3,676,006
EXECUTIVE OFFICE OF THE PRESIDENT							
EXECUTIVE OFFICE OF THE PRESIDENT PASS THROUGH PROGRAMS							
	95.007		RESEARCH AND DATA ANALYSIS	WATERBURY POLICE DEPARTMENT, CT	AG200512	\$ -	\$ 2,702
	95.007 Total					-	2,702
EXECUTIVE OFFICE OF THE PRESIDENT PASS THROUGH PROGRAMS Total						\$ -	\$ 2,702
EXECUTIVE OFFICE OF THE PRESIDENT Total						\$ -	\$ 2,702
SOCIAL SECURITY ADMINISTRATION							
SOCIAL SECURITY ADMINISTRATION DIRECT PROGRAMS							
	96.001	COVID-19	COVID-19 SOCIAL SECURITY DISABILITY INSURANCE			\$ -	\$ 29,236
	96.001		SOCIAL SECURITY DISABILITY INSURANCE			-	27,577,136
	96.001 Total					-	27,606,372
	96.008		SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM			-	16,944
	96.008 Total					-	16,944
SOCIAL SECURITY ADMINISTRATION DIRECT PROGRAMS Total						\$ -	\$ 27,623,316
SOCIAL SECURITY ADMINISTRATION PASS THROUGH PROGRAMS							
	96.001		SOCIAL SECURITY DISABILITY INSURANCE	ABT ASSOCIATES	Subcontract # 48507	\$ -	\$ 25,858
	96.001 Total					-	25,858
SOCIAL SECURITY ADMINISTRATION PASS THROUGH PROGRAMS Total						\$ -	\$ 25,858

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures	
SOCIAL SECURITY ADMINISTRATION Total						\$ -	\$ 27,649,174	
DEPARTMENT OF HOMELAND SECURITY								
DEPARTMENT OF HOMELAND SECURITY DIRECT PROGRAMS								
	97.008		NON-PROFIT SECURITY PROGRAM			\$ 118,082	\$ 118,082	
	97.008 Total						118,082	118,082
	97.012		BOATING SAFETY FINANCIAL ASSISTANCE			-	1,456,935	
	97.012 Total						-	1,456,935
	97.023		COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)			-	254,593	
	97.023 Total						-	254,593
	97.029		FLOOD MITIGATION ASSISTANCE			102,673	102,673	
	97.029 Total						102,673	102,673
	97.032	COVID-19	COVID-19 CRISIS COUNSELING			-	(80,217)	
	97.032 Total						-	(80,217)
	97.036	COVID-19	COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)			-	189,820,903	
	97.036		DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)			152,518,806	182,552,974	
	97.036 Total						152,518,806	372,373,877
	97.039		HAZARD MITIGATION GRANT			529,874	529,874	
	97.039 Total						529,874	529,874
	97.041		NATIONAL DAM SAFETY PROGRAM			-	148,031	
	97.041 Total						-	148,031
	97.042		EMERGENCY MANAGEMENT PERFORMANCE GRANTS			1,853,588	5,455,948	
	97.042 Total						1,853,588	5,455,948
	97.043		STATE FIRE TRAINING SYSTEMS GRANTS			-	32,176	
	97.043 Total						-	32,176
	97.044		ASSISTANCE TO FIREFIGHTERS GRANT			-	125,457	
	97.044 Total						-	125,457
	97.047		BRIC:BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES			239,998	239,998	
	97.047 Total						239,998	239,998
	97.050		PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS			-	253,354	
	97.050 Total						-	253,354
	97.056		PORT SECURITY GRANT PROGRAM			-	369,688	
	97.056 Total						-	369,688
	97.067		HOMELAND SECURITY GRANT PROGRAM			2,461,735	3,549,558	
	97.067 Total						2,461,735	3,549,558
	97.072		NATIONAL EXPLOSIVES DETECTION CANINE TEAM PROGRAM			-	218,067	
	97.072 Total						-	218,067
	97.075		RAIL AND TRANSIT SECURITY GRANT PROGRAM			-	54,324	
	97.075 Total						-	54,324
DEPARTMENT OF HOMELAND SECURITY DIRECT PROGRAMS Total						\$ 157,824,756	\$ 385,202,418	
DEPARTMENT OF HOMELAND SECURITY PASS THROUGH PROGRAMS								
	97.106		SECURING THE CITIES PROGRAM	NYPD	UNKNOWN	\$ -	\$ 325,436	
	97.106 Total						-	325,436
DEPARTMENT OF HOMELAND SECURITY PASS THROUGH PROGRAMS Total						\$ -	\$ 325,436	
DEPARTMENT OF HOMELAND SECURITY Total						\$ 157,824,756	\$ 385,527,854	
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT								
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT PASS THROUGH PROGRAMS								
	98.001		USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	EURASIA FOUNDATION	W20-5006	\$ -	\$ 39,596	

STATE OF CONNECTICUT
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Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	98.001		USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	UNIVERSITY OF GEORGIA NATIONAL ACADEMY OF SCIENCES CONTRACEPTIVE RESEARCH AND DEVELOPMENT PROGRAM (CONRAD/EVMS) PURDUE UNIVERSITY	SUB000012331 2000009132 NXS-19-010 PREAWARD	-	283,449
98.001 Total						-	323,045
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT PASS THROUGH PROGRAMS Total						\$ -	\$ 323,045
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT Total						\$ -	\$ 323,045
Total Federal Expenditures						\$ 2,202,826,335	\$ 15,571,607,817

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUMMARY OF PROGRAM CLUSTERS
For the Fiscal Year Ended June 30, 2022

Cluster Name	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
AGING CLUSTER Program							
	93.044		SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS			\$ 4,721,558	\$ 4,721,558
	93.044	COVID-19	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS			103,360	482,917
	93.044 Total					4,824,918	5,204,475
	93.045		SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES			8,685,849	8,685,849
	93.045	COVID-19	COVID-19 SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES			1,010,618	1,010,618
	93.045 Total					9,696,467	9,696,467
	93.053		NUTRITION SERVICES INCENTIVE PROGRAM (NOTE 4)			1,603,333	1,603,333
	93.053 Total					1,603,333	1,603,333
AGING CLUSTER Program Total						\$ 16,124,718	\$ 16,504,275
CCDF CLUSTER Program							
	93.575		CHILD CARE AND DEVELOPMENT BLOCK GRANT			\$ 1,925,000	\$ 54,806,943
	93.575	COVID-19	COVID-19 CHILD CARE AND DEVELOPMENT BLOCK GRANT			-	104,288,741
	93.575 Total					1,925,000	159,095,684
	93.596		CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND			-	61,867,191
	93.596 Total					-	61,867,191
CCDF CLUSTER Program Total						\$ 1,925,000	\$ 220,962,875
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER Program							
	14.269		HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)			\$ -	\$ 4,572,603
	14.269 Total					-	4,572,603
	14.272		NATIONAL DISASTER RESILIENCE COMPETITION			1,427	3,503,322
	14.272 Total					1,427	3,503,322
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER Program Total						\$ 1,427	\$ 8,075,925
CDBG - ENTITLEMENT GRANTS CLUSTER Program							
	14.218		COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	CITY OF MERIDEN CITY OF MIDDLETOWN	LTR-1017 18-0008	\$ -	\$ 6,976
	14.218 Total					-	6,976
CDBG - ENTITLEMENT GRANTS CLUSTER Program Total						\$ -	\$ 6,976
CHILD NUTRITION CLUSTER Program							
	10.553		SCHOOL BREAKFAST PROGRAM			\$ 55,134,747	\$ 56,474,051
	10.553 Total					55,134,747	56,474,051
	10.555		NATIONAL SCHOOL LUNCH PROGRAM (NOTE 4)			223,099,192	250,702,094
	10.555 Total					223,099,192	250,702,094
	10.556		SPECIAL MILK PROGRAM FOR CHILDREN			42,441	42,441
	10.556 Total					42,441	42,441
	10.559		SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (NOTE 4)			27,662,713	29,350,173
	10.559 Total					27,662,713	29,350,173
	10.582		FRESH FRUIT AND VEGETABLE PROGRAM			-	3,319,963
	10.582 Total					-	3,319,963
CHILD NUTRITION CLUSTER Program Total						\$ 305,939,093	\$ 339,888,722

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Cluster Name	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
DISABILITY INSURANCE/SSI CLUSTER Program							
	96.001		SOCIAL SECURITY DISABILITY INSURANCE			\$ -	\$ 27,577,136
	96.001		SOCIAL SECURITY DISABILITY INSURANCE	ABT ASSOCIATES	Subcontract # 48507	-	25,858
	96.001	COVID-19	COVID-19 SOCIAL SECURITY DISABILITY INSURANCE			-	29,236
	96.001 Total					-	27,632,230
DISABILITY INSURANCE/SSI CLUSTER Program Total						\$ -	\$ 27,632,230
ECONOMIC DEVELOPMENT CLUSTER Program							
	11.307		ECONOMIC ADJUSTMENT ASSISTANCE			\$ 16,898	\$ 66,032
	11.307 Total					16,898	66,032
ECONOMIC DEVELOPMENT CLUSTER Program Total						\$ 16,898	\$ 66,032
EMPLOYMENT SERVICE CLUSTER Program							
	17.207		EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES (NOTE 1)			\$ 22,281	\$ 11,123,840
	17.207 Total					22,281	11,123,840
	17.801		JOBS FOR VETERANS STATE GRANTS (NOTE 1)			-	408,838
	17.801 Total					-	408,838
EMPLOYMENT SERVICE CLUSTER Program Total						\$ 22,281	\$ 11,532,678
FEDERAL TRANSIT CLUSTER Program							
	20.500		FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS			\$ -	\$ 53,174,691
	20.500 Total					-	53,174,691
	20.507		FEDERAL TRANSIT FORMULA GRANTS			316,651	18,742,748
	20.507	COVID-19	COVID-19 FEDERAL TRANSIT FORMULA GRANTS			-	276,150,801
	20.507 Total					316,651	294,893,549
	20.525		STATE OF GOOD REPAIR GRANTS PROGRAM			-	3,812,281
	20.525 Total					-	3,812,281
	20.526		BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS			-	9,805,323
	20.526 Total					-	9,805,323
FEDERAL TRANSIT CLUSTER Program Total						\$ 316,651	\$ 361,685,844
FISH AND WILDLIFE CLUSTER Program							
	15.605		SPORT FISH RESTORATION			\$ 8,477	\$ 2,984,547
	15.605 Total					8,477	2,984,547
	15.611		WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION			172,012	4,138,289
	15.611 Total					172,012	4,138,289
FISH AND WILDLIFE CLUSTER Program Total						\$ 180,489	\$ 7,122,836
FMCSA CLUSTER Program							
	20.218		MOTOR CARRIER SAFETY ASSISTANCE			\$ -	\$ 2,181,158
	20.218 Total					-	2,181,158
	20.237		MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS			-	954,092
	20.237 Total					-	954,092
FMCSA CLUSTER Program Total						\$ -	\$ 3,135,250
FOOD DISTRIBUTION CLUSTER Program							
	10.565		COMMODITY SUPPLEMENTAL FOOD PROGRAM			\$ 212,755	\$ 212,755
	10.565	COVID-19	COVID-19 COMMODITY SUPPLEMENTAL FOOD PROGRAM			5,127	5,127
	10.565 Total					217,882	217,882
	10.568		EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)			1,132,849	1,132,849
	10.568	COVID-19	COVID-19 EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)			782,529	786,463

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Cluster Name	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	10.568 Total					1,915,378	1,919,312
FOOD DISTRIBUTION CLUSTER Program Total						\$ 2,133,260	\$ 2,137,194
HEAD START CLUSTER Program							
	93.600		HEAD START			\$ -	\$ 48,238
	93.600 Total					-	48,238
HEAD START CLUSTER Program Total						\$ -	\$ 48,238
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER Program							
	20.205		HIGHWAY PLANNING AND CONSTRUCTION			\$ 38,886,549	\$ 505,687,046
	20.205 Total					38,886,549	505,687,046
	20.219		RECREATIONAL TRAILS PROGRAM			1,078,800	1,078,800
	20.219 Total					1,078,800	1,078,800
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER Program Total						\$ 39,965,349	\$ 506,765,846
HIGHWAY SAFETY CLUSTER Program							
	20.600		STATE AND COMMUNITY HIGHWAY SAFETY			\$ 1,086,787	\$ 2,018,145
	20.600 Total					1,086,787	2,018,145
	20.611		INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING			-	318,891
	20.611 Total					-	318,891
	20.616		NATIONAL PRIORITY SAFETY PROGRAMS			1,748,657	5,901,876
	20.616 Total					1,748,657	5,901,876
HIGHWAY SAFETY CLUSTER Program Total						\$ 2,835,444	\$ 8,238,912
HOUSING VOUCHER CLUSTER Program							
	14.871		SECTION 8 HOUSING CHOICE VOUCHERS (NOTE 1 AND NOTE 15)			\$ -	\$ 96,897,560
	14.871	COVID-19	COVID-19 SECTION 8 HOUSING CHOICE VOUCHERS			-	4,405,103
	14.871 Total					-	101,302,663
	14.879		MAINSTREAM VOUCHERS			-	3,839,104
	14.879	COVID-19	COVID-19 MAINSTREAM VOUCHERS			-	550,499
	14.879 Total					-	4,389,603
HOUSING VOUCHER CLUSTER Program Total						\$ -	\$ 105,692,266
MEDICAID CLUSTER Program							
	93.775		STATE MEDICAID FRAUD CONTROL UNITS			\$ -	\$ 544,234
	93.775 Total					-	544,234
	93.777		STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE			-	5,108,454
	93.777 Total					-	5,108,454
	93.778		MEDICAL ASSISTANCE PROGRAM			-	6,045,072,155
	93.778	COVID-19	COVID-19 MEDICAL ASSISTANCE PROGRAM			-	456,695,603
	93.778 Total					-	6,501,767,758
MEDICAID CLUSTER Program Total						\$ -	\$ 6,507,420,446
RESEARCH AND DEVELOPMENT Program							
	10.001		AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH			\$ -	\$ 1,066,615
	10.001		AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	VERMONT LAW SCHOOL	USDA-NAL-58-8250-8-002-2	-	40,176
	10.001 Total					-	1,106,791
	10.025		PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE			2,424	88,311
	10.025	COVID-19	COVID-19 PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE			-	147,422
	10.025 Total					2,424	235,733
	10.170		SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL			-	172,551
	10.170		SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	UNIVERSITY OF NEBRASKA	26-6231-0340-003	-	23,445
	10.170 Total					-	195,996

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	10.200		GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	RUTGERS UNIVERSITY	5890-NER15OHP-Aulakh	-	809
	10.200 Total					-	809
	10.202		COOPERATIVE FORESTRY RESEARCH			-	546,809
	10.202 Total					-	546,809
	10.203		PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH			-	2,448,742
	10.203 Total					-	2,448,742
	10.207		ANIMAL HEALTH AND DISEASE RESEARCH			-	10,555
	10.207 Total					-	10,555
	10.210		HIGHER EDUCATION – GRADUATE FELLOWSHIPS GRANT PROGRAM			-	103,527
	10.210 Total					-	103,527
	10.215		SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	UNIVERSITY OF MASSACHUSETTS, AMHERST	Subaward 18 010456 B 00	-	136,220
				UNIVERSITY OF VERMONT	GNE19-213-33243		
				UNIVERSITY OF VERMONT	LNE20-412R34268		
				UNIVERSITY OF VERMONT	LNE21-425R-35383		
				UNIVERSITY OF VERMONT	LNE21-430R-35383		
				UNIVERSITY OF VERMONT	LNE21-432R-35383		
	10.215		SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	UNIVERSITY OF VERMONT	LNE18-363-32231	10,001	12,653
	10.215 Total					10,001	148,873
	10.219		BIOTECHNOLOGY RISK ASSESSMENT RESEARCH			-	26,641
	10.219 Total					-	26,641
	10.250		AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS			-	26,715
	10.250 Total					-	26,715
	10.253		CONSUMER DATA AND NUTRITION RESEARCH			-	28,805
	10.253 Total					-	28,805
	10.255		RESEARCH INNOVATION AND DEVELOPMENT GRANTS IN ECONOMIC (RIDGE)	TUFTS UNIVERSITY	AG9002	-	10,102
	10.255 Total					-	10,102
	10.303		INTEGRATED PROGRAMS	UNIVERSITY OF IDAHO	BJKR15-SB-001	-	58,154
				PENNSYLVANIA STATE UNIVERSITY	S000395-USDA		
	10.303 Total					-	58,154
	10.304		HOMELAND SECURITY AGRICULTURAL	CORNELL UNIVERSITY	80289-10764	-	33,194
				MICHIGAN STATE UNIVERSITY	Subaward# RC106556AD		
	10.304 Total					-	33,194
	10.309		SPECIALTY CROP RESEARCH INITIATIVE			-	56,482
	10.309		SPECIALTY CROP RESEARCH INITIATIVE	RUTGERS UNIVERSITY	6063-PP2016-Stoner	-	43,803
	10.309 Total					-	100,285
	10.310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)			1,346,694	5,000,196
	10.310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	NORTHERN ARIZONA UNIVERSITY	1004406-01	-	115,102

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	10.310		AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	PENNSYLVANIA STATE UNIVERSITY	6103-CAES-USDA-9568 PO-0000128215	-	411,958
				LOUISIANA STATE UNIVERSITY	S002666-USDA		
				PENNSYLVANIA STATE UNIVERSITY	Subaward No. 60045862 SUB00002478		
				OHIO STATE UNIVERSITY	Subaward # 61010-Z5065204		
				UNIVERSITY OF FLORIDA	#0008735/04022021		
				UNIVERSITY OF MARYLAND, COLLEGE PARK	Subaward # 0000000430 450000381		
				UNIVERSITY OF RHODE ISLAND	UNR-20-46		
				UNIVERSITY OF WISCONSIN, MADISON			
				BOSTON UNIVERSITY			
				UNIVERSITY OF NEVADA,			
			10.310 Total			1,346,694	5,527,257
	10.318		WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS			-	1,786
			10.318 Total			-	1,786
	10.329		CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	UNIVERSITY OF WISCONSIN-MILWAUKEE	213405497 86935-11195	-	34,798
				CORNELL UNIVERSITY	86935-11354		
			10.329 Total			-	34,798
	10.332		AGRICULTURAL GENOME TO PHENOME INITIATIVE	IOWA STATE UNIVERSITY	0228401	-	27,567
				IOWA STATE UNIVERSITY	022840K		
			10.332 Total			-	27,567
	10.527		NEW BEGINNINGS FOR TRIBAL STUDENTS			-	2,998
			10.527 Total			-	2,998
	10.559		SUMMER FOOD SERVICE PROGRAM FOR CHILDREN			-	161,710
			10.559 Total			-	161,710
	10.560		STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION			-	68,319
			10.560 Total			-	68,319
	10.561		STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			-	372,107
			10.561 Total			-	372,107
	10.604		TECHNICAL ASSISTANCE FOR SPECIALTY CROPS PROGRAM	CALIFORNIA PRUNE BOARD	PN 21-02	-	148,263
			10.604 Total			-	148,263
	10.652		FORESTRY RESEARCH	STATE UNIVERSITY OF NEW YORK	550-1169123-91590	-	1,867
			10.652 Total			-	1,867
	10.664		COOPERATIVE FORESTRY ASSISTANCE	THE FOREST STEWARDS	Cost Center 10646	-	31,827
			10.664 Total			-	31,827
	10.680		FOREST HEALTH PROTECTION			-	95,490
			10.680 Total			-	95,490
	10.699		PARTNERSHIP AGREEMENTS			-	4,728
			10.699 Total			-	4,728
	10.700		NATIONAL AGRICULTURAL LIBRARY			-	69,706
			10.700 Total			-	69,706
	10.864		GRANT PROGRAM TO ESTABLISH A FUND FOR FINANCING WATER AND WASTEWATER PROJECTS			-	67,270
			10.864 Total			-	67,270
	10.903		SOIL SURVEY			6,000	114,380

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10.903 Total						6,000	114,380
	10.912		ENVIRONMENTAL QUALITY INCENTIVES PROGRAM			-	24,885
	10.912		ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK UNIVERSITY OF ILLINOIS, URBANA-CHAMPAIGN UNIVERSITY OF RHODE	550-1171682-92863 103926-18610 #0008145/07132020	-	156,072
10.912 Total						-	180,957
	10.932		REGIONAL CONSERVATION PARTNERSHIP PROGRAM			-	20,221
	10.932		REGIONAL CONSERVATION PARTNERSHIP PROGRAM	CONNECTICUT ASSOCIATION OF CONSERVATION DISTRICTS	Agreement #11-UCONN-SH	-	(131,146)
10.932 Total						-	(110,925)
	10.RD	10Pre Award	ENHANCING RESILIENCY OF BROCCOLI PRODUCTION BY MITIGATING ALTERNARIA LEAF BLIGHT AND HEAD ROT IN THE EASTERN UNITED STATES	UNIVERSITY OF GEORGIA	Pre Award	-	88,852
	10.RD	19JV-11242308-074	MONITORING AND MODELING TRANSITIONS IN URBAN TREE COMMUNITIES OVER TIME			-	16,625
	10.RD	21-JV-11242308-076	UNDERSTANDING URBAN FOREST PREFERENCES AND MANAGEMENT OPTIONS UNDER A CHANGING CLIMATE			-	1,020
10.RD Total						-	106,497
	11.012		INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS UNIVERSITY OF DELAWARE RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	05-A008-001 A008-001a N21A013001 UDR000080 6166 PO#779203	-	395,657
11.012 Total						-	395,657
	11.016		STATISTICAL, RESEARCH, AND METHODOLOGY ASSISTANCE			-	23,699
11.016 Total						-	23,699
	11.017		OCEAN ACIDIFICATION PROGRAM (OAP)			118,790	296,914
11.017 Total						118,790	296,914
	11.303		ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE			-	18,135
11.303 Total						-	18,135
	11.307	COVID-19	COVID-19 ECONOMIC ADJUSTMENT ASSISTANCE			-	162,550
11.307 Total						-	162,550
	11.417		SEA GRANT SUPPORT			164,350	596,460
	11.417		SEA GRANT SUPPORT	CALIFORNIA STATE UNIVERSITY, NORTHRIDGE	A20-0034-S001	-	7,100
11.417 Total						164,350	603,560
	11.420		COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES			-	32,384
11.420 Total						-	32,384
	11.431		CLIMATE AND ATMOSPHERIC RESEARCH			-	97,726
11.431 Total						-	97,726
	11.473		OFFICE FOR COASTAL MANAGEMENT	NATURE CONSERVANCY	MA1112017CT	-	1,674
11.473 Total						-	1,674
	11.478		CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM			-	185,155

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11.478 Total						-	185,155
	11.609		MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS			-	577,969
11.609 Total						-	577,969
	11.619		ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	PREAWARDED	-	91,638
	11.619	COVID-19	COVID-19 ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	PREAWARD	-	64,648
11.619 Total						-	156,285
	11.999		MARINE DEBRIS PROGRAM			-	4,537
11.999 Total						-	4,537
	11.RD	AG220936	SECTER EDA AGREEMENT	SOUTHEASTERN REGIONAL ACTION COUNCIL	AG220936	-	28,060
	11.RD	Subcontract 52678	IMMUNE TESTING FOR LCP NRDA	ABT ASSOCIATES	Subcontract 52678	-	21,904
11.RD Total						-	49,964
	12.300		BASIC AND APPLIED SCIENTIFIC RESEARCH			3,492,872	10,638,224
	12.300		BASIC AND APPLIED SCIENTIFIC RESEARCH	CREARE PENNSYLVANIA STATE UNIVERSITY UNIVERSITY OF MISSOURI PURDUE UNIVERSITY PURDUE UNIVERSITY STRATEGIC OHIO COUNCIL FOR HIGHER EDUCATION (SOCHE) BROWN UNIVERSITY BROWN UNIVERSITY	PO 108423 S000561-ONR C00066003-5 13000458-014 13000469-028 RQ-UCONN-21-1-AFRL2 Subaward #00001850 Subaward No. 00001822	-	555,638
12.300 Total						3,492,872	11,193,862
	12.351		SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	LABORATORY OF THE MINISTRY OF AGRICULTURE OF GEORGIA	HDTM1-18-1-0053/P00001	-	73,844
12.351 Total						-	73,844
	12.355		PEST MANAGEMENT AND VECTOR CONTROL RESEARCH	CORNELL UNIVERSITY	89560-11277	-	66,427
12.355 Total						-	66,427
	12.420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT			10,987	1,411,174
	12.420		MILITARY MEDICAL RESEARCH AND DEVELOPMENT	STEVENS INSTITUTE OF TECHNOLOGY THE JACKSON LABORATORY UNIVERSITY OF VERMONT UNIVERSITY OF SOUTHERN CALIFORNIA JACKSON (HENRY M.) FOUNDATION	SIT-2103075-01/DOD-W81XWH2010321 230017-0422-02/DOD PO#215499 UNIV OF VERMONT PO#182157/DOD 94598298 Subaward# 3885/PO# 915062	-	278,408
12.420 Total						10,987	1,689,582
	12.431		BASIC SCIENTIFIC RESEARCH			-	216,512
	12.431		BASIC SCIENTIFIC RESEARCH	NORTHEASTERN UNIVERSITY NORTHEASTERN UNIVERSITY VRC METAL SYSTEM	504141-78056 598291-78050 HQ0034-15-2-0007 59.01	-	344,656
12.431 Total						-	561,168

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	12.630		BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	ADVANCED ROBOTICS FOR MANUFACTURING (ARM) INSTITUTE	ARM-TEC-20-DC-F02	235,056	319,724
	12.630		BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	NATIONAL SCIENCE TEACHERS ASSOCIATION	NSTA 21-871-004 / W911SR-15-2-0001	-	337,603
				NATIONAL SCIENCE TEACHERS ASSOCIATION	NSTA 22-871-004 / W911SR-15-2-0001		
				ADVANCED ROBOTICS FOR MANUFACTURING (ARM) INSTITUTE	ARM-TEC-20-DC-F01		
	12.630 Total					235,056	657,327
	12.800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM			822,223	1,761,588
	12.800		AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	PURDUE UNIVERSITY	13000716-071	-	54,593
	12.800 Total					822,223	1,816,181
	12.901		MATHEMATICAL SCIENCES GRANTS			-	70,894
	12.901 Total					-	70,894
	12.RD	211186	MULTISCALE MODELING AND CHARACTERIZATION OF METAMATERIALS, FUNCTIONAL CERAMICS AND PHOTONICS - PHASE III ADMIN			-	16,842
	12.RD	20190768	COMPUTATIONALLY EFFICIENT, ACCURATE AND UNCERTAINTY CHARACTERIZED CHEMICAL KINETICS FOR HYDROCARBON FUELS	CFD RESEARCH CORPORATION	20190768	-	62,634
	12.RD	2010-S01	SUPPORT FOR ADVANCED DATA ASSOCIATION ALGORITHMS TO ADDRESS EMERGING THREATS	BLACK RIVER SYSTEMS	2010-S01	-	4,733
	12.RD	2135-S01	ADVANCED DATA ASSOCIATION ALGORITHMS TO ADDRESS EMERGING THREATS	BLACK RIVER SYSTEMS	2135-S01	-	120,611
	12.RD	AG210073	THE EFFECT OF AMP HUMAN PR LOTION ON HYDRATION STUDY	AMP HUMAN	AG210073	-	137,794
	12.RD	AG210692	SHE COOL (SEMICONDUCTOR HEAT EXTRACTION COOLING)	KELVI	AG210692	-	139,052
	12.RD	Agreement No. 45239-134148	COOPERATIVE RADIATION FOR QUANTUM INFORMATION PROCESSING AND METROLOGY	HARVARD UNIVERSITY	Agreement No. 45239-134148	-	17,698
	12.RD	FA8650-18-C-5700	SIMULATION-BASED UNCERTAINTY QUANTIFICATION OF MANUFACTURING TECHNOLOGIES			-	1,367,288
	12.RD	FA8650-20-C-5206	MATERIALS BEHAVIOR AND PROPERTIES UNDER EXTREME CONDITIONS			-	1,969,141
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 1: ELECTRONIC AND ATOMISTIC MODELING			-	134,261
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 2: MESOSCOPIC MODELING			-	54,064
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 3: MATERIALS DESIGN AND MODELING			-	27,714
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 4: SYNTHESIS & MEASUREMENT			-	35,135
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 5: MAGNETIC AND ELECTRICAL CHARACTERIZATION			-	66,040
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 6: ATOMIC FORCE MICROSCOPY			-	109,999
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 7: ADVANCED ELECTRON MICROSCOPY			-	98,271
	12.RD	FA8650-21-C-5711	AFRL PHASE III TASK 8: ELECTRO-OPTIC DEVICES			-	72,832
	12.RD	KR 703960	RELIABLE AND OPTIMAL COORDINATION OF NETWORKED SYSTEMS AND ACTION-BASED SPACE TRAJECTORY GENERATION/ESTIMATION	UNIVERSITY OF CALIFORNIA, SAN DIEGO	KR 703960	-	117,974
	12.RD	MASIDSUB-0007497	SPHERE RESONATOR FABRICATION	MANTECH INTERNATIONAL CORPORATION	MASIDSUB-0007497	-	8,241
	12.RD	MASIO-SUB0008953	SPHERE RESONATOR FABRICATION YR. 2	MANTECH INTERNATIONAL CORPORATION	MASIO-SUB0008953	-	11,019
	12.RD	N3239821P0703	FEASIBILITY TESTING OF ELECTRODERMAL ACTIVITY SENSORS FOR QUANTITATIVE ASSESSMENT OF PAIN			-	43,593
	12.RD	P010204923	TECHNICAL DIRECTIVE TD-O2-010: MINISTRY OF AGRICULTURE AND FORESTRY (MAF) EPIDEMIOLOGY AND LABORATORY DIAGNOSTIC TRAINING	LEIDOS	P010204923	49,556	355,996
	12.RD	PO #4440278825	IMPACT POINT PREDICTION RESEARCH FOR SHORT & MEDIUM RANGE THRUSTING PROJECTILES"	MINISTRY OF DEFENSE (ISRAEL)	PO #4440278825	-	173,236
	12.RD	PO 4440943540	HIGH SENSITIVITY SQUIDS FOR MAGNETIC FIELD DETECTION	MINISTRY OF DEFENSE (ISRAEL)	PO 4440943540	-	47,856

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12.RD	PO 700518798	TARTUFFE: TOWARD ATTENUATED RANDOMNESS AND UNIVERSAL FUZZY EXTRACTORS	MASSACHUSETTS INSTITUTE OF TECHNOLOGY	PO 700518798	-	108,950	
12.RD	PO10215920	EFFECT OF WAKEFULNESS ON AUDITORY CUED VISUAL SEARCH	LEIDOS	PO10215920	-	59,832	
12.RD	SC 87363-8012-46	ADDITIVE MANUFACTURING FOR LI-ION BATTERIES	PHYSICAL SCIENCES	SC 87363-8012-46	-	94,658	
12.RD	SC10-16164-4751-46	STABILIZED, FREEZE DRIED BACTERIOPHAGE FOR USE IN AUSTERE ENVIRONMENTS	PHYSICAL SCIENCES	SC10-16164-4751-46	-	30,166	
12.RD	SC17-C046-1	INTEGRATED BIAS ESTIMATION AND TRACKING FOR EO/IR FUSED SYSTEMS	TOYON	SC17-C046-1	-	126,955	
12.RD	SFP1163405	PHONONIC TOPOLOGICAL INSULATORS AS MEANS TO MANIPULATE HEAT PHONONS	ALION SCIENCE AND TECHNOLOGY	SFP1163405	-	46,197	
12.RD	W911QY21C0082	MELT-PROCESSABLE ELECTROCHROMICS FOR MILITARY APPLICATION			-	119,366	
12.RD	W912HQ19C0019	NTO AND DNAN TRANSFORMATIONS QUANTIFIED USING ENRICHED STABLE ISOTOPE TRACERS			-	295,638	
12.RD	WSU21020-A3	NEW MATHEMATICAL MODELS AND ANALYSIS FOR STOCHASTIC MEAN-FIELDS, STOCHASTIC RECURSIVE ALGORITHMS WITH INTERACTIONS HYBRID SYSTEMS	WAYNE STATE UNIVERSITY	WSU21020-A3	-	55,837	
12.RD Total						49,556	6,129,623
13.RD	K003034-00-S03	WATCH: WIDE AREA TERRESTRIAL CHANGE HYPERCUBE	KITWARE	K003034-00-S03	-	194,460	
13.RD Total						-	194,460
14.269		HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)			92,959	1,364,105	
14.269 Total						92,959	1,364,105
15.611		WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION			-	292,680	
15.611 Total						-	292,680
15.615		COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	CA DEPARTMENT OF FISH AND WILDLIFE	P2181006	-	13,528	
15.615 Total						-	13,528
15.630		COASTAL			-	13,656	
15.630 Total						-	13,656
15.634		STATE WILDLIFE GRANTS			-	97,522	
15.634 Total						-	97,522
15.655		MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION			-	63,223	
15.655 Total						-	63,223
15.657		ENDANGERED SPECIES RECOVERY IMPLEMENTATION			-	5,530	
15.657 Total						-	5,530
15.660		CANDIDATE SPECIES CONSERVATION			-	1,580	
15.660 Total						-	1,580
15.677		HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	UNIVERSITY OF DELAWARE	49130	-	27,358	
15.677 Total						-	27,358
15.805		ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES			23,603	167,462	
15.805 Total						23,603	167,462
15.808		U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION			-	119,320	
15.808 Total						-	119,320
15.945		COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM	UNIVERSITY OF RHODE ISLAND	P20AC00748	-	3,589	
15.945 Total						-	3,589
15.RD	15140G0119C0008	TOWARD NEAR REAL-TIME MONITORING AND CHARACTERIZATION OF LAND SURFACE CHANGE FOR THE CONTERMINOUS US			-	246,306	
15.RD Total						-	246,306
16.585		DRUG COURT DISCRETIONARY GRANT PROGRAM			-	30,606	
16.585 Total						-	30,606
16.812		SECOND CHANCE ACT REENTRY INITIATIVE			-	106,614	
16.812 Total						-	106,614
17.207		EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	MATHEMATICA POLICY RESEARCH INC	MATHEMATICA 50723S05952/US DOL	-	3,856	

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	17.207 Total					-	3,856
	17.720		DISABILITY EMPLOYMENT POLICY DEVELOPMENT			-	430,613
	17.720 Total					-	430,613
	20.108		AVIATION RESEARCH GRANTS			-	74,424
	20.108 Total					-	74,424
	20.200		HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM			316,405	367,173
	20.200		HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	NATIONAL ACADEMIES NATIONAL ACADEMY OF SCIENCES UNIVERSITY OF CENTRAL FLORIDA UNIVERSITY OF CENTRAL FLORIDA	HR 12-111 PO# SUB0000987 HR 17-85 PO SUB0001265 1628A27 UCF 16208A17	-	475,747
	20.200 Total					316,405	842,920
	20.205		HIGHWAY PLANNING AND CONSTRUCTION			-	5,606,579
	20.205 Total					-	5,606,579
	20.237		MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS			-	20,835
	20.237 Total					-	20,835
	20.616		NATIONAL PRIORITY SAFETY PROGRAMS			-	34,055
	20.616 Total					-	34,055
	20.701		UNIVERSITY TRANSPORTATION CENTERS PROGRAM	UNIVERSITY OF MAINE UNIVERSITY OF MAINE UNIVERSITY OF NORTH CAROLINA, CHARLOTTE	UMS1184 UMS-1184 20160688-03-UOC	-	437,506
	20.701 Total					-	437,506
	20.935		STATE AND LOCAL GOVERNMENT DATA ANALYSIS TOOLS FOR ROADWAY SAFETY			-	206,364
	20.935 Total					-	206,364
	20.RD	20PO# 5100572100	SAFETY ASSESSMENT OF NEW ENGLAND ROADWAYS DURING THE COVID-19 PANDEMIC	UNIVERSITY OF MAINE	PO# 5100572100	-	7,860
	20.RD Total					-	7,860
	43.001		SCIENCE			166,952	1,061,051
	43.001		SCIENCE	AMERICAN MUSEUM OF NATURAL HISTORY UNIVERSITY OF MARYLAND, COLLEGE PARK FLORIDA INSTITUTE OF TECHNOLOGY SOFIA SCIENCE CENTER	A25-2018-3/PO 111694 106941-Z6417202 202550 UConn/ PO# 0059286 Grant 09-0540	-	250,757
	43.001 Total					166,952	1,311,808
	43.008		OFFICE OF STEM ENGAGEMENT (OSTEM)	UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD	P-1703 P-1708 P-1709 P-1778 P-1781	-	33,135

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43.008			OFFICE OF STEM ENGAGEMENT (OSTEM)	UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	0NSSC20M0129 80NSSC20M0129 P-1707 P-1432	-	58,781
				UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	80NSSC20M0129 1847 1848		
				CT SPACE GRANT CONSORTIUM	P-1638 P-1697		
				UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD			
43.008 Total						-	91,916
43.009			SAFETY, SECURITY AND MISSION SERVICES	UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM	80NSSC20M0129 P-1734 80NSSC20M0177_UConn	-	50,022
				SKYRE			
43.009 Total						-	50,022
43.012			SPACE TECHNOLOGY	PURDUE UNIVERSITY	PREAWARD	-	673,692
43.012 Total						-	673,692
43.RD	43JWST-ERS-01345.016-A		THE COSMIC EVOLUTION EARLY RELEASE SCIENCE SURVEY	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-ERS-01345.016-A	-	3,100
43.RD	80NSSC19C0066-UConn		SEQUENTIAL STTR PHASE II: HYDROGEN BASED ENERGY CONSERVATION SYSTEM (HECS)	SKYRE	80NSSC19C0066-UConn	-	70,258
43.RD	80NSSC20C0639/C811		DESIGN OF SPRAY COOLING SYSTEMS FOR CHILLDOWN OF PROPELLANT TANKS	COMBUSTION RESEARCH AND FLOW TECHNOLOGY (CRAFT TECH)	80NSSC20C0639/C811	-	6,064
43.RD	80NSSC21C0368		NEW GENERATION SPACE CRAT WATERE MONITORING WITH FLIGHT READY SOLID STATE NANOPORES	GOEPPERT	80NSSC21C0368	-	35,100
43.RD	80NSSC22CA018/C851		DESIGN OF SPRAY COOLING SYSTEMS FOR CHILLDOWN OF PROPELLANT TANKS	COMBUSTION RESEARCH AND FLOW TECHNOLOGY (CRAFT TECH)	80NSSC22CA018/C851	-	36,796
43.RD	AG201089		PARTICULATE CARBON FILTRATION USING NANOARRAY CONFIGURED POROUS METAL MONOLITH FOR EFFICIENT SPACE OXYGEN RECOVERY	3D ARRAY TECHNOLOGY	AG201089	-	15,461
43.RD	AG220777		MORPHING TANK-TO-LEG MODALITY FOR EXPLORATORY LUNAR VEHICLES	NATIONAL INSTITUTE OF AEROSPACE (NIA)	AG220777	-	22,944
43.RD	HST-AR-15632.001-A		EXPANDING HST'S ASTROMETRY LEGACY: A COMPREHENSIVE ASTROMETRIC CALIBRATION OF WFPC2	SPACE TELESCOPE SCIENCE INST	HST-AR-15632.001-A	-	105,565
43.RD	HST-GO-15650.002-A		ULTRAVIOLET ECHOES OF QUASAR ACCRETION DISKS FY19	SPACE TELESCOPE SCIENCE INSTITUTE	HST-GO-15650.002-A	-	37,791
43.RD Total						-	333,079
45.160			PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS			-	25,556
45.160 Total						-	25,556
45.161			PROMOTION OF THE HUMANITIES RESEARCH	ARCHAEOLOGICAL INSTITUTE OF AMERICA	AG211242	-	5,434
45.161 Total						-	5,434
47.041			ENGINEERING			213,004	4,896,558

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47.041			ENGINEERING	THE UNIVERSITY OF NEW YORK UNIVERSITY OF MASSACHUSETTS, LOWELL UNIVERSITY OF MASSACHUSETTS, LOWELL COLORADO SCHOOL OF MINES STONY BROOK UNIVERSITY LONGSLEEVE NANOIONIX DIANT PHARMA	93672/1173384/2 S5210039055A121 S521039055C121A 401627-580 1160024/2/87558 AG210061 AG 210610 2151477	-	279,192
47.041		COVID-19	COVID-19 ENGINEERING			-	221,670
47.041 Total						213,004	5,397,420
47.049			MATHEMATICAL AND PHYSICAL SCIENCES			-	4,289,280
47.049			MATHEMATICAL AND PHYSICAL SCIENCES	NORTHWESTERN UNIVERSITY NATIONAL RADIO ASTRONOMY OBSERVATORY OREGON STATE UNIVERSITY UNIVERSITY OF NOTRE DAME	60053790 UCONN SOSPA7-007/PO#367976 S2270B-N 202789UC	-	84,484
47.049 Total						-	4,373,764
47.050			GEOSCIENCES			113,172	2,681,861
47.050			GEOSCIENCES	UNIVERSITY OF FLORIDA UNIVERSITY OF CALIFORNIA, LOS ANGELES DENISON UNIVERSITY NATIONAL CENTER FOR ATMOSPHERIC RESEARCH	Fed #2023124 SUB#0002690 PREAWARD NSF2023710-UCONN-1 SUBAWD002423	-	162,656
47.050 Total						113,172	2,844,517
47.070			COMPUTER AND INFORMATION SCIENCE AND ENGINEERING			91,829	2,278,714
47.070			COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	STONY BROOK UNIVERSITY UNIVERSITY OF CINCINNATI UNIVERSITY OF CINCINNATI UNIVERSITY OF CINCINNATI RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	87656/1160227 012486-002/L21-4500118030 012486-002/L21-4500118210 012486-002/L21-4500118398 PO# 1407407	-	155,663
47.070 Total						91,829	2,434,377
47.074			BIOLOGICAL SCIENCES			16,600,213	21,271,949
47.074			BIOLOGICAL SCIENCES	MICHIGAN STATE UNIVERSITY THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS UNIVERSITY OF GEORGIA UNIVERSITY OF PUERTO RICO, SAN JUAN CITY COLLEGE OF NEW YORK UNIVERSITY OF TEXAS, AUSTIN MONTANA STATE UNIVERSITY CHAPMAN UNIVERSITY COLORADO STATE UNIVERSITY VIRGINIA POLYTECHNIC	RC112540A UNIV OF ILLINOIS 18062/NSF 2003415 SUB00001802 2019-004 CM00002246-00 UTA20-00892 620-014-01 500427Sub01 G-45144-03 Subaward# 412698-19213	-	448,869

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	47.074	COVID-19	COVID-19 BIOLOGICAL SCIENCES			-	341
	47.074 Total					16,600,213	21,721,159
	47.075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES			-	1,116,355
	47.075		SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	UNIVERSITY OF NEVADA, RENO UNIVERSITY OF TEXAS, SAN ANTONIO	UNR-20-69 1000004256	-	141,246
	47.075 Total					-	1,257,601
	47.076		STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)			479,287	5,646,310
	47.076		STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	TUFTS UNIVERSITY MOTLOW STATE COLLEGE EDADVANCE NFP NEXUS UCAL SAN DIEGO WASHINGTON STATE UNIVERSITY NEW YORK UNIVERSITY RESEARCH FOUNDATION OF THE CITY UNIVERSITY OF NEW YORK RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY UNIVERSITY OF ROCHESTER	DRL-1418163 180166 RIN015 NSF2000670 704972 133380-G003963 PO iB00446892/F1231-01 CM00003365-01 0602/PO 912594 SUB00000093/URFO:GR53110 6	-	294,343
	47.076	COVID-19	COVID-19 STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)			-	77,765
	47.076 Total					479,287	6,018,418
	47.078		POLAR PROGRAMS			-	82,552
	47.078 Total					-	82,552
	47.079		OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING			85,459	430,242
	47.079 Total					85,459	430,242
	47.083		INTEGRATIVE ACTIVITIES	RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	PO 25072265	-	68,518
	47.083 Total					-	68,518
	47.RD	FACTCHAMP/2021/101	FACT CHAMPION - FACT-CHECKER, ACTIVIST, AND ACADEMIC COLLABORATION TOOLS: COMBATTING HATE & ABUSE TOWARDS MINORITIES AS WELL AS MISINFORMATION & PROPAGANDA IN ONLINE	MEEDAN	FACTCHAMP/2021/101	-	68,802
	47.RD Total					-	68,802
	66.437		LONG ISLAND SOUND PROGRAM			24,696	1,859,019
	66.437		LONG ISLAND SOUND PROGRAM	NATIONAL FISH AND WILDLIFE FOUNDATION NEW ENGLAND INTERSTATE WATER POLLUTION CONTROL COM STONY BROOK UNIVERSITY STONY BROOK UNIVERSITY CONNECTICUT RIVER CONSERVANCY	1401.18.061482 AG201153 1157712/2/86473 PREAWARD AG181261	-	109,025
	66.437 Total					24,696	1,968,044
	66.509		SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM			-	86,092
	66.509 Total					-	86,092
	66.605		PERFORMANCE PARTNERSHIP GRANTS			-	6,623
	66.605 Total					-	6,623

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	66.814		BROWNFIELDS TRAINING, RESEARCH, AND TECHNICAL ASSISTANCE GRANTS AND COOPERATIVE AGREEMENTS			-	11,755
	66.814 Total					-	11,755
	81.049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM			12,638	2,393,923
	81.049		OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	TUFTS UNIVERSITY UES GINER 3D ARRAY TECHNOLOGY RADIATION MONITORING DEVICES TRITON SYSTEMS ALCHEMR	DOE423 S-159-000-001 403117 AG210606 C22-08 SI-5019-21-20205909 AG 211153	-	294,103
	81.049 Total					12,638	2,688,026
	81.086		CONSERVATION RESEARCH AND DEVELOPMENT			116,289	768,706
	81.086		CONSERVATION RESEARCH AND DEVELOPMENT	STANFORD UNIVERSITY UNIVERSITY OF NEW HAVEN	62279026-154262 PO #0034767	-	40,288
	81.086 Total					116,289	808,994
	81.087		RENEWABLE ENERGY RESEARCH AND DEVELOPMENT			315,309	616,679
	81.087		RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	UNIVERSITY OF TENNESSEE SKYRE AMERICAN INSTITUTE OF CHEMICAL ENGINEERS NEXTECH CLEAN ENERGY SMART MANUFACTURING INNOVATION INSTITUTE (CESMII)	A18-1252-S003 DE-EE0008423-UConn DE-EE0007888-07-08 AG 191296 4550 G WA333	-	522,088
	81.087 Total					315,309	1,138,767
	81.089		FOSSIL ENERGY RESEARCH AND DEVELOPMENT			471	124,749
	81.089 Total					471	124,749
	81.112		STEWARDSHIP SCIENCE GRANT PROGRAM	TEXAS A&M UNIVERSITY	M1803472	-	162,285
	81.112 Total					-	162,285
	81.117		ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE			-	105,670
	81.117 Total					-	105,670
	81.121		NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION			109,143	176,352
	81.121 Total					109,143	176,352
	81.135		ADVANCED RESEARCH PROJECTS AGENCY - ENERGY			21,361	51,093
	81.135		ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	WOODS HOLE OCEANOGRAPHIC INSTITUTION MARINE BIOLOGICAL LABORATORY UNIVERSITY OF ALASKA, FAIRBANKS CHEMTRONERGY	A101412 53721 UAF 20-0133 2019-02	-	579,098
	81.135 Total					21,361	630,191
	81.RD	357745	TRIPLET-DRIVEN SOLAR ENERGY CAPTURE			-	32,604
	81.RD	400202	THEORETICAL STUDIES OF TMDS			-	39,828
	81.RD	7602732	WATERPY: OPEN-SOURCE MODELING & OPTIMIZATION LIBRARY FOR WATER TREATMENT PROCESSES			-	115,942
	81.RD	7615518	UHPRO MEMBRANE AND MODULE DESIGN AND OPTIMIZATION			-	28,656
	81.RD	7634414	ADDITIVE MANUFACTURING FOR CUSTOMIZED MEMBRANES			-	4,262

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81.RD		400019707	GREENHOUSE AND FIELD CHARACTERIZATION OF POPLAR TREES			-	(3,341)
81.RD		1F-60605	MACRO-RESILIENCY OF THE NORTH AMERICAN POWER GRID			-	12,689
81.RD		2F-60053	SIDIS PION ELECTROPRODUCTION WITH CLAS12	UCHICAGO ARGONNE	2F-60053	-	23,098
81.RD		AG200289	EVALUATION AND VALIDATION OF A MULTIMODAL BRAIN FUNCTION BIOMARKER WITH NPC	BRAINSCOPE COMPANY	AG200289	-	(42,024)
81.RD		B641677	INTEGRATED MULTISCALE MODELING AND EXPERIMENTAL APPROACH TO UNDERSTAND VISCOELASTICITY OF ELASTOMERS			-	14,372
81.RD		B642986	EXPERIMENTAL MEASUREMENT OF FUEL REACTIVITY AND SOOT			-	33,740
81.RD		B649043	LOAD SCULPTOR: ROBUST DYNAMIC LOAD MODELING AND UNCERTAINTY QUANTIFICATION			-	7,182
81.RD		B650914	MULTI-FIDELITY DATA-DRIVEN DECISION MAKING UNDER UNCERTAINTIES WITH HIGH SHARE OF VARIABLE DISTRIBUTED ENERGY RESOURCES			-	23,275
81.RD		BNL-0000350226	STOCHASTIC SIZING AND OPERATION OF GRID-LEVEL ENERGY STORAGE SYSTEMS			-	30,886
81.RD		Contract #C1252 CW10093	MODELING AND THEORY OF DYNAMIC QUANTUM STATES AND UNCONVENTIONAL ORDERS			-	18,594
81.RD		Contract No. 341820 Amend 1	EIC BACKGROUND STUDIES AND THE IMPACT ON THE IR AND DETECTOR DESIGN			-	15,616
81.RD		Contract No. 350226	STOCHASTIC SIZING AND OPERATION OF GRID-LEVEL ENERGY STORAGE SYSTEMS UNDER INTERMITTENT RENEWABLE GENERATION AND INCREASING LOAD FORECASTING UNCERTAINTIES			2,573	11,950
81.RD		Contract No. 392807	SUPPORT FOR DEVELOPMENT OF A PLANNING, OPERATION, AND CONTROL FRAMEWORK FOR HYBRID ENERGY STORAGE AND RENEWABLE GENERATION SYSTEMS			4,037	31,066
81.RD		No. 409096	MOLECULAR QUANTUM INFORMATION SCIENCE			-	1,390
81.RD		No. 7550806	THE NATIONAL ALLIANCE FOR WATER INNOVATION			-	141,295
81.RD		PO #1833988	DEVELOPMENT OF REDUCED MODELS AND EFFICIENT CHEMISTRY SOLVERS			-	88,622
81.RD		PO# 567327	LANL GRA PROGRAM			-	194,420
81.RD		PO#2222794	ANALYSIS AND DEVELOPMENT OF NOVEL MULTI-RATE COUPLING SCHEMES BASED ON DISCONTINUOUS-GALERKIN-IN-TIME METHODS			-	21,057
81.RD		SUB -2022-10087	RESILIENCE AND STABILITY ORIENTED CELLULAR GRID OPTIMIZATION FOR COMMUNITIES WITH SOLAR PVS AND MOBILE ENERGY STORAGE			-	55,170
81.RD		SUB-2022-10086	MODELING AND ANALYTICS FOR WI NEAR TERM RESILIENCE AND RELIABILITY			-	21,234
81.RD		Subcontract No. 2F-60022	ORGANIC ELECTRODES AND SOLID-STATE ELECTROLYTES: A DIFFERENT APPROACH FOR A MORE SUSTAINABLE AND SAFER ENERGY STORAGE			-	28,189
81.RD Total						6,610	949,772
84.017			INTERNATIONAL RESEARCH AND STUDIES			-	40,098
84.017 Total						-	40,098
84.027			SPECIAL EDUCATION GRANTS TO STATES			-	93,988
84.027 Total						-	93,988
84.126			REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO			-	68,512
84.126 Total						-	68,512
84.200			GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED			-	918,272
84.200 Total						-	918,272
84.206			JAVITS GIFTED AND TALENTED STUDENTS EDUCATION			34,566	1,381,509
84.206			JAVITS GIFTED AND TALENTED STUDENTS EDUCATION	EAST TENNESSEE STATE UNIVERSITY	19-287-2-S2.2	-	31,333
84.206 Total						34,566	1,412,842
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	-	28,863
84.215 Total						-	28,863
84.305			EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION			238,746	1,187,260

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	84.305		EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	UNIVERSITY OF VIRGINIA VANDERBILT UNIVERSITY	GM10176.170062 UNIV60628	-	135,561
	84.305 Total					238,746	1,322,821
	84.324		RESEARCH IN SPECIAL EDUCATION			653,048	2,191,767
	84.324		RESEARCH IN SPECIAL EDUCATION	UNIVERSITY OF KANSAS UNIVERSITY OF TENNESSEE UNIVERSITY OF KANSAS LEHIGH UNIVERSITY UNIVERSITY OF OKLAHOMA	FY2019-117-M1 A18-0099-S002 FY2019-104 544235-78001 2022-02	-	378,445
	84.324 Total					653,048	2,570,212
	84.325		SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			1,283,577	3,797,721
	84.325		SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	VANDERBILT UNIVERSITY	UNIV58451	-	36,504
	84.325 Total					1,283,577	3,834,225
	84.326		SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			-	110,961
	84.326 Total					-	110,961
	84.374		TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	EDUCATION SERVICE CENTER OF NORTHEAST OHIO (ESCNEO)	PO# 2202143	-	28,025
	84.374 Total					-	28,025
	84.423		SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM	FLORIDA STATE UNIVERSITY	R000002705	-	173,723
	84.423 Total					-	173,723
	84.425	COVID-19 425D	COVID-19 EDUCATION STABILIZATION FUND			-	304,796
	84.425 Total					-	304,796
	93.048		SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS			-	11,438
	93.048 Total					-	11,438
	93.070		ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE			40,730	52,525
	93.070 Total					40,730	52,525
	93.073		BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE			162,901	317,354
	93.073 Total					162,901	317,354
	93.077		FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH			-	233,864
	93.077 Total					-	233,864
	93.084		PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	CORNELL UNIVERSITY	81477-10821	-	181,254
	93.084 Total					-	181,254
	93.094		WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION			-	97,244
	93.094 Total					-	97,244
	93.103		FOOD AND DRUG ADMINISTRATION RESEARCH			265,915	1,797,021
	93.103 Total					265,915	1,797,021
	93.107		AREA HEALTH EDUCATION CENTERS			491,402	583,503
	93.107	COVID-19	COVID-19 AREA HEALTH EDUCATION CENTERS			-	(89)
	93.107 Total					491,402	583,414
	93.110		MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS			95,139	399,077

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	93.153		COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	CONNECTICUT CHILDREN'S SPECIALTY GROUP INC CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 20-185026-01/HRSA CCSG 21-185030-03 /HRSA	-	183,775
93.153 Total						-	183,775
	93.172		HUMAN GENOME RESEARCH			1,241,735	2,258,610
	93.172		HUMAN GENOME RESEARCH	YALE UNIVERSITY YALE UNIVERSITY	YALE GR100950 NIH SUB#CON-80000961 Yale CON-80003361 (GR114293) / NIH	-	193,566
93.172 Total						1,241,735	2,452,176
	93.173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS			249,766	1,985,950
	93.173		RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	NORTHWESTERN UNIVERSITY	NWU SP0044830- PROJ0012557/NIHR01DC	-	8,255
93.173 Total						249,766	1,994,205
	93.185	COVID-19	COVID-19 IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION_TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	COVID VACCINE OUTREACH	-	1,257
93.185 Total						-	1,257
	93.213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH			26,205	930,846
	93.213		RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	ERGO HEALTH, LLC UNIVERSITY OF CALIFORNIA, LOS ANGELES RTI INTERNATIONAL BROWN UNIVERSITY	001/ NIH R41AT010878-01 PREAWARD 1-340-0217178-65974L PREAWARD	-	252,927
93.213 Total						26,205	1,183,773
	93.224		HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	MASSACHUSETTS LEAGUE OF COMMUNITY HEALTH CENTERS, INC.	CONNECTICUT RIVER VALLEY FARMWORKER	-	15,750
93.224 Total						-	15,750
	93.226		RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES			-	261,331
93.226 Total						-	261,331
	93.233		NATIONAL CENTER ON SLEEP DISORDERS RESEARCH			-	49,602
93.233 Total						-	49,602
	93.242		MENTAL HEALTH RESEARCH GRANTS			2,026,223	8,525,933
	93.242		MENTAL HEALTH RESEARCH GRANTS	UNIVERSITY OF MASSACHUSETTS YALE UNIVERSITY NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC JOHNS HOPKINS UNIVERSITY UNIVERSITY OF UTAH DREXEL UNIVERSITY STANFORD UNIVERSITY UNIVERSITY OF MASSACHUSETTS, LOWELL	S51110000046594 PO L001082538/NIH YALE GR107375 (CON-80001895) / NIH BYE2129-01/NIH RF1 MH117604 BYE2267-01/NIH RF1 MH117604 BYE2267/NIH RF1 MH117604-01S1 JOHNSHOPKINS 2002554852/R01MH103799 PO#:U000326024/SA#:100580 34-01 800106/PO#0133639 61138664-121865 S51110000046594	-	1,406,344

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	93.242		MENTAL HEALTH RESEARCH GRANTS	YALE UNIVERSITY BRIGHAM AND WOMEN'S HOSPITAL BRIGHAM AND WOMEN'S HOSPITAL NEUROLUX	CON-80003563 (GR115787) 119452 125949 AG 210288	-	36,963
93.242 Total						2,026,223	9,969,240
	93.243		SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE			131,591	776,221
	93.243		SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	COMMUNITY MENTAL HEALTH AFFILIATES INC COMMUNITY RENEWAL TEAM INCORPORATED COMMUNITY RENEWAL TEAM INCORPORATED NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE ADELPHI UNIVERSITY ADELPHI UNIVERSITY SUFFOLK UNIVERSITY OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	CMHA/SAMHSA 1H79TI084207-01 SAMHSA H79TI081390 CRT/SAMHSA H79TI084246-01 RFMH PO 150455/SAMHSA RFMH PO#157132/SAMHSA H79SM080251 SM080023-UCONN21-22 / SAMHSA SM085102-UCHC21-22 / SAMHSA SUFFOLK UNIV 165603-610217/SAMHSA 4529063965 PO #45290585524	-	281,747
93.243 Total						131,591	1,057,968
	93.251		EARLY HEARING DETECTION AND INTERVENTION			7,260	57,596
93.251 Total						7,260	57,596
	93.253		POISON CENTER SUPPORT AND ENHANCEMENT GRANT			-	344,115
93.253 Total						-	344,115
	93.262		OCCUPATIONAL SAFETY AND HEALTH PROGRAM			326,681	874,961
	93.262		OCCUPATIONAL SAFETY AND HEALTH PROGRAM	UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION CREARE UNIVERSITY OF MASSACHUSETTS, LOWELL	S51130000047719 CORE PO#L001119652 S51130000047719 PR B PO#L001119651 S51130000047719 OUT PO#L001119641 S51130000047719 PILOT GRANT PROGRAM UNLV GR14204/CDC R21OH012194 PO 110106 S51130000047719	-	344,313
	93.262	COVID-19	COVID-19 OCCUPATIONAL SAFETY AND HEALTH PROGRAM			-	128,599
93.262 Total						326,681	1,347,873
	93.273		ALCOHOL RESEARCH PROGRAMS			11,137	3,412,937

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	93.273		ALCOHOL RESEARCH PROGRAMS	ROWAN UNIVERSITY THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK YALE UNIVERSITY VIRGINIA COMMONWEALTH UNIVERSITY NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE PACIFIC INSTITUTE FOR RESEARCH AND EVALUATION (PIRE)	R15AA028637 SUNY 1009189- 82217/UIOAA008401-30 SUNY 1009189- 89135/5U10AA008401 SUNY 1009189- 92319/5U10AA008401 SUNY 100-1171519- 92823/1R01AA029914 M16A12437(A10599) YALE/NIH VCU FP00009381_SA001/NIHR01A A024466 RFMH PO# 149490/NIH R01AA025947 Project Code 0915	-	654,439
93.273 Total						11,137	4,067,376
	93.279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS			1,217,018	3,977,845
	93.279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	NEW YORK UNIVERSITY NEW YORK UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY YALE UNIVERSITY YALE UNIVERSITY Q2I, LLC NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE	NYU PO M210396142/NIH R33DA049252 NYU PO#M220563835/NIH R01DA054141 NIH U01DA043809/JAX 210306-0721-03 JAX 210306-0722-03 PO 215744 /NIH YALE M15A11968/A10835 NIH DA009241 YALEG101087(CON80000947) NIHDA009241 2QI 1R42DA049448/NIDA R42DA049448 RFMH PO# 149489/NIH R01 DA043122 RFMH PO 151295/NIH UG1 DA 050071 RFMH PO 153676 /NIH UG1 DA 050071	-	155,973

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	93.279		DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	NY PSYCHIATRIC INSTITUTE RESEARCH FOUNDATION MENTAL HYGIENE RESEARCH TRIANGLE INSTITUTE SAN DIEGO STATE UNIVERSITY UNIVERSITY OF WASHINGTON VIRGINIA COMMONWEALTH UNIVERSITY YALE UNIVERSITY UNIVERSITY OF NORTH TEXAS FORDHAM UNIVERSITY	RFMH PO 158290 /NIH UG1DA050071 RTI 2312-0217620- 66088L/R01DA052294 PREAWARD UWSC12624 FP00009916_SA002 PREAWARD RF00221-2021-0224 FORD0066-30290	-	565,860
93.279 Total						1,217,018	4,699,678
	93.283		CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE			-	52,779
93.283 Total						-	52,779
	93.286		DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH			744,452	1,590,345
	93.286		DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	UNIVERSITY OF WASHINGTON UNIVERSITY OF WASHINGTON	NIH P41EB023912/UWSC10558 PO#35498 NIH P41EB023912/UWSC10558	-	129,236
	93.286	COVID-19	COVID-19 DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH			-	136,803
93.286 Total						744,452	1,856,384
	93.307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH			-	606,763
	93.307		MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	UNIVERSITY OF ALABAMA, TUSCALOOSA	A19-0258-S001	-	16,216
93.307 Total						-	622,979
	93.310		TRANS-NIH RESEARCH SUPPORT			118,685	652,273
	93.310		TRANS-NIH RESEARCH SUPPORT	THE UNIVERSITY OF TEXAS AT EL PASO THE UNIVERSITY OF TEXAS AT EL PASO THE UNIVERSITY OF TEXAS AT EL PASO CONNECTICUT CHILDREN'S MEDICAL CENTER KLEIN BUENDEL	UTEP 226141289J / NIH 2TL4GM118971 UTEP 226141328J / NIH 2TL4GM118971 UTEP 226141349J / NIH TL4GM118971 22-181075-04 0301-0171-002	-	251,667
	93.310	COVID-19	COVID-19 TRANS-NIH RESEARCH SUPPORT			-	248,552
93.310 Total						118,685	1,152,492
	93.323		EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)			-	244,795
93.323 Total						-	244,795
	93.351		RESEARCH INFRASTRUCTURE PROGRAMS			-	1,184,783
	93.351		RESEARCH INFRASTRUCTURE PROGRAMS	YALE UNIVERSITY	YALE GR103597 (CON- 80001318) / NIH	-	(8,597)
93.351 Total						-	1,176,186
	93.353		21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	KLEIN BUENDEL	0316-0167-004	-	4,017
93.353 Total						-	4,017
	93.354		PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE			-	4,862

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	93.354	COVID-19	COVID-19 PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE			-	7,324
93.354 Total						-	12,186
	93.361		NURSING RESEARCH			99,870	1,156,016
	93.361		NURSING RESEARCH	UNIVERSITY OF MARYLAND, BALTIMORE UNIVERSITY OF MARYLAND, BALTIMORE	F218419-2/PO# SR00005395 F301414-1	-	165,191
93.361 Total						99,870	1,321,207
	93.365		SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	JOHNS HOPKINS UNIVERSITY JOHNS HOPKINS UNIVERSITY	JHOP PO2003735150/HRSA U1EMC27864 JH PO#2005423487/2U1EMC278 64-08-00	-	29,713
93.365 Total						-	29,713
	93.393		CANCER CAUSE AND PREVENTION RESEARCH			946,924	2,248,542
	93.393		CANCER CAUSE AND PREVENTION RESEARCH	PHYSICAL SCIENCES UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	87498-8014-46 OSP31650-00 PREAWARD	-	161,232
93.393 Total						946,924	2,409,774
	93.394		CANCER DETECTION AND DIAGNOSIS RESEARCH			23,248	279,860
	93.394		CANCER DETECTION AND DIAGNOSIS RESEARCH	UNIVERSITY OF MARYLAND AT BALTIMORE WASHINGTON STATE UNIVERSITY UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF KENTUCKY	UMD 1903275 PO#SR00005694/NIH WSU138432-SPC003191/NIH R21CA256382 574776/PO-4741901 3200003104-21-220	-	258,363
93.394 Total						23,248	538,223
	93.395		CANCER TREATMENT RESEARCH			196,152	1,465,422
	93.395		CANCER TREATMENT RESEARCH	NAMI THERAPEUTICS	NM2019_SA001	-	6,587
93.395 Total						196,152	1,472,009
	93.396		CANCER BIOLOGY RESEARCH			363,593	1,895,004
	93.396		CANCER BIOLOGY RESEARCH	THE JACKSON LABORATORY YALE UNIVERSITY BETH ISRAEL DEACONESS MEDICAL CENTER QUERCUS MOLECULAR DESIGN	JAX 210380-0822-03 PO 216497/NIH GR104156 (CON-80001699) 01062347 1R41CA247113-01	-	318,530
93.396 Total						363,593	2,213,534
	93.397		CANCER CENTERS SUPPORT GRANTS	YALE UNIVERSITY INSTITUTE FOR CANCER RESEARCH D/B/A FOX CHASE CANCER CENTER	YALE GR111083(CON-80002868)/NIH FOX 120305-56/NIH 3P30CA006927-54S2	-	6,546
93.397 Total						-	6,546
	93.398		CANCER RESEARCH MANPOWER			-	40,913
93.398 Total						-	40,913

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	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 ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	ACT EARLY AMBASSADORS AUCD 3-20-8813 / CDC 6 NU380T000280 CHILDREN'S MENTAL HEALTH CHAMPION	-	12,874
	93.421	COVID-19	COVID-19 STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	AUCD 15-21-8814/CDC 6 NU380T000280 CDC ACT EARLY AMBASSADOR FOR CT AUCD 06-8814-22/CDC 6 NU380T000280	-	76,705
	93.421 Total					-	89,579
	93.426		IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE			-	198,772
	93.426 Total					-	198,772
	93.434		EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS			-	25,859
	93.434 Total					-	25,859
	93.439		STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)			-	157,411
	93.439 Total					-	157,411
	93.470		ALZHEIMER'S DISEASE PROGRAM INITIATIVE (ADPI)	LIVEWELL ALLIANCE, INC	Live Well Alliance, Inc./ACL	-	43,767
	93.470 Total					-	43,767
	93.527		GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	COMMUNITY HEALTH CENTER ASSOC CT	CHCACT/HRSA HCCN 6H2QCS30239-04-02	-	14,406
	93.527 Total					-	14,406
	93.556		MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM			-	257,598
	93.556 Total					-	257,598
	93.575		CHILD CARE AND DEVELOPMENT BLOCK GRANT			42,500	309,561
	93.575 Total					42,500	309,561
	93.590		COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS			-	370,650
	93.590 Total					-	370,650
	93.630		DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS			-	112,051
	93.630 Total					-	112,051
	93.632		UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE			-	560,707
	93.632	COVID-19	COVID-19 UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE			-	1,500
	93.632 Total					-	562,207
	93.665	COVID-19	COVID-19 EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19			-	286,648
	93.665 Total					-	286,648
	93.732		MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS			-	217,587
	93.732 Total					-	217,587
	93.788		OPIOID STR			-	173,884
	93.788 Total					-	173,884
	93.829		SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES	COMMUNITY MENTAL HEALTH AFFILIATES INC COMMUNITY MENTAL HEALTH AFFILIATES INC CATHOLIC CHARITIES INC - ARCHDIOCESE OF HARTFORD	CMHA/SAMHSA 1H79SM083086-01 CMHA/SAMHSA 6H79SM083086-01M002 CATHOLIC CHAR/SAMHSA SM-21-013	-	118,850
	93.829 Total					-	118,850

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	93.837		CARDIOVASCULAR DISEASES RESEARCH			929,091	3,572,605
	93.837		CARDIOVASCULAR DISEASES RESEARCH	BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY CORN OVUS PHARMACEUTICALS CORN OVUS PHARMACEUTICALS DUKE UNIVERSITY UNIVERSITY OF RHODE ISLAND YALE UNIVERSITY UNIVERSITY OF MASSACHUSETTS MEDICAL	STNFRD62054803-136064NIHR01HL146111 Rutgers0905 P01101901/R01HL147350 CORNOVUS PHARMA/NIH R44 HL152710 CORNOVUS PHARM/NIH R41 HL156322 A035025 0006829/110718 PREAWARD OSP2018074/WA00691205	-	1,070,293
	93.837 Total					929,091	4,642,898
	93.838		LUNG DISEASES RESEARCH			-	305,477
	93.838		LUNG DISEASES RESEARCH	THE WASHINGTON UNIVERSITY THE WASHINGTON UNIVERSITY UNIVERSITY OF ARIZONA REGENTS OF THE UNIVERSITY OF CALIFORNIA AT SAN DIEGO UNIVERSITY OF CALIFORNIA,	PO2940934K WU21-352/R01 HL13087605 PO ST0000385-WU21-352/R01HL13087605 UNIV OF ARIZONA 553566/NIH UNIV OF CAL KR704560/NIHR01HL151306 13237sc	-	323,610
	93.838 Total					-	629,087
	93.839		BLOOD DISEASES AND RESOURCES RESEARCH			-	474,641
	93.839 Total					-	474,641
	93.846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH			321,072	6,197,185
	93.846		ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	BRIGHAM AND WOMEN'S HOSPITAL INC EMORY UNIVERSITY HEBREW REHAB CTR HEBREW SENIORLIFE	BWH 125222/NIH R01 AR077132 PO A071106 / NIH R21AR071536 90086/ PRIME: R01AR075346	-	162,212
	93.846 Total					321,072	6,359,397
	93.847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH			541,329	4,380,313
	93.847		DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	UNIVERSITY OF MINNESOTA CELL AND MOLECULAR TISSUE ENGINEERING, LLC UNIVERSITY OF PITTSBURGH YALE UNIVERSITY YALE UNIVERSITY PENNSYLVANIA STATE UNIVERSITY STANFORD UNIVERSITY VANDERBILT UNIVERSITY YALE UNIVERSITY UNIVERSITY OF PENNSYLVANIA	P008300802 CMTE/NIH R43 DK123770 PO#P00569385/UPit 5R01DK118239 YALE CON-80002899 (GR112143)/NIH YALE CON-80003505 (GR115400)/NIH UCONNDK0088244 62603749-177762 VUMC69341 GR102645 (CON-80001230) 572700/PO#4695268	-	271,097
	93.847 Total					541,329	4,651,410
	93.853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS			895,120	9,337,766

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	93.853		EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON JACKSON LABORATORY NORTHWESTERN UNIVERSITY	UT SA0000749/NIH 1R21NS114836 210277-0821-05 60051731 UCONN	-	226,406
93.853 Total						895,120	9,564,172
	93.855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	IOWA STATE UNIVERSITY	022586A	1,614,156	9,798,297
	93.855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	YALE UNIVERSITY	CON-80003123 (GR113685)	-	374,480
				THE JACKSON LABORATORY	JAX NIH U01 AI124297		
				THE JACKSON LABORATORY	JAX LABS/NIH R01AI142086		
				THE JACKSON LABORATORY	PO#210311		
				THE JACKSON LABORATORY	JAX LABS PO#215355 /NIH		
				THE JACKSON LABORATORY	R01AI142086		
				YALE UNIVERSITY	210384-1222-04		
				BRIGHAM AND WOMEN'S HOSPITAL INC	PO216978/U01AI165451		
				BRIGHAM AND WOMEN'S HOSPITAL INC	210311-0123-04/PO# 216980		
				BRIGHAM AND WOMEN'S HOSPITAL INC	YALE GK000139 (CON-80000451)		
					BWH 122904/NIH U01AI148306		
	93.855		ALLERGY AND INFECTIOUS DISEASES RESEARCH	RHODE ISLAND HOSPITAL UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL YALE UNIVERSITY QUERCUS MOLECULAR DESIGN	RI HOSP 7137472WP / NIH R01AI141522 5116257 CON-80003479 (GR113138) R41AI149960-S1	-	659,373
93.855 Total						1,614,156	10,832,150
	93.859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING			1,337,252	16,143,301
	93.859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	NORTHEASTERN UNIVERSITY	NORHTEASTERN UNIV 500568-78050/NIH	-	733,321
				THE JACKSON LABORATORY	NIH R35 GM124922/JAX LABS		
				THE JACKSON LABORATORY	PO214189		
				UNIVERSITY OF VIRGINIA	JAX 210309-0122-02/NIH R01		
				JOHNS HOPKINS UNIVERSITY	GM127531		
				JOHNS HOPKINS UNIVERSITY	JAX LAB PO214189/NIH R35		
				RESEARCH FOUNDATION FOR	GM124922		
				THE STATE UNIVERSITY OF NEW YORK	U VA GB10638.160152/NIH R01GM080219		
				UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL	2004755289		
				RHODE ISLAND HOSPITAL	2005010845		
					2-83291		
					5104923		
					7017137314		
	93.859		BIOMEDICAL RESEARCH AND RESEARCH TRAINING	UNIVERSITY OF TEXAS,	UTA19-001129	-	19,972
93.859 Total						1,337,252	16,896,594
	93.865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH			1,268,463	5,658,699
	93.865		CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	HASKINS LABORATORIES	A214-538.30	-	231,162
				HASKINS LABORATORIES	A222-02		
				HASKINS LABORATORIES	AG170579		
				UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	11077sc		

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUMMARY OF PROGRAM CLUSTERS
For the Fiscal Year Ended June 30, 2022

Cluster Name	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	93.865	Total				1,268,463	5,889,861
	93.866		AGING RESEARCH			387,903	7,191,404
	93.866		AGING RESEARCH	DUKE UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY MAYO CLINIC MAYO CLINIC MAYO CLINIC MAYO CLINIC MAYO CLINIC THE WASHINGTON UNIVERSITY THE WASHINGTON UNIVERSITY	A032807/NIH 5UH3AG056925-04 NIH R56AG060746/JAX LABS PO213079 JAX L.210327-0820-02/NIHR56AG060746 CON-275475/PO#67674986/R01AG072301 UNI-250202/PO#67842761 UCT- 282935/PO#68067128/R37 AG013925 UNI-250202-04/PO#68422857 UCT- 282935/PO#68712411/R37 AG013925 WU/NIH R01AG051647 PO#2933904G WU-21-134/PO# ST00000247	-	166,913
	93.866		AGING RESEARCH	HUTCHINSON (FRED) CANCER RESEARCH CENTER	0000981458	-	71,684
	93.866		AGING RESEARCH	THE WASHINGTON UNIVERSITY THE WASHINGTON UNIVERSITY BROWN UNIVERSITY BROWN UNIVERSITY BROWN UNIVERSITY NOVA SOUTHEASTERN UNIVERSITY INC WAKE FOREST UNIVERSITY THE WASHINGTON UNIVERSITY UNIVERSITY OF WASHINGTON YALE UNIVERSITY	WU-22-0111/PO# ST00003072/NIH R01AG WU-19-54-MOD-9/ST00000242 SUB:00001382/ NIA: 1U54AG063546-01 SUB 00001382/NIH U54AG063546 SUB:00001812/NIH U54 AG063546 NSU 331768/ NIH R01AG064003 1215-33664- 10000117742/U24 AG509624 WU-19-54-MOD-9/NIH R01 AG051647 UWSC11748/PO#BPO46863 CON-80002882 (GR111652)	-	939,291
	93.866	Total				387,903	8,369,292
	93.867		VISION RESEARCH			-	1,837,018
	93.867		VISION RESEARCH	GEORGIA INSTITUTE OF TECHNOLOGY	AWD-002601-G1	-	279,789
	93.867	Total				-	2,116,807
	93.879		MEDICAL LIBRARY ASSISTANCE			-	11,025
	93.879		MEDICAL LIBRARY ASSISTANCE	UNIVERSITY OF MASSACHUSETTS	COLLECTION EQUITY AWARD	-	1,699
	93.879	Total				-	12,724

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUMMARY OF PROGRAM CLUSTERS
For the Fiscal Year Ended June 30, 2022

Cluster Name	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	93.914		HIV EMERGENCY RELIEF PROJECT GRANTS	CITY OF HARTFORD CITY OF HARTFORD	CITY OF HARTFORD/HRSA/OUTP AMB CARE CITY OF HARTFORD/HRSA/MED CASE	-	266,924
	93.914 Total					-	266,924
	93.917		HIV CARE FORMULA GRANTS			-	135,611
	93.917 Total					-	135,611
	93.942		RESEARCH, PREVENTION, AND EDUCATION PROGRAMS ON LYME DISEASE IN THE UNITED STATES			48,830	109,129
	93.942 Total					48,830	109,129
	93.959		BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE			-	366,312
	93.959	COVID-19	COVID-19 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE			-	13,421
	93.959 Total					-	379,733
	93.989		INTERNATIONAL RESEARCH AND RESEARCH TRAINING			78,495	269,941
	93.989 Total					78,495	269,941
	93.994		MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES			-	38,897
	93.994 Total					-	38,897
	93.RD	75A50120C00162	SINGLE-ADMINISTRATION MICRONEEDLE SKIN PATCH FOR NOVEL VACCINATION TECHNOLOGY			-	151,116
	93.RD	75F40119C10152	THE FEASIBILITY AND EFFECTIVENESS OF AN OPIOID PACKAGE (OPP) TO IMPACT OPIOID PRESCRIBING, DISPENSING, AND PATIENT USE OUTCOMES			-	249,493
	93.RD	75F40120C00021	IMPACT OF POLYMER ATTRIBUTES ON THE PERFORMANCE OF IN SITU FORMING IMPLANTS			-	371,525
	93.RD	75F40120C00201	CONTINUOUS PROCESSING OF LIPOSOMAL NANOPARTICLES AS REFERENCE MATERIALS FOR DRUG PRODUCT DEVELOPMENT			-	161,605
	93.RD	75F40121C00133	ENHANCEMENT AND VALIDATION OF IN VITRO IN VIVO CORRELATION METHOD FOR LONG ACTING INJECTABLE DRUG PRODUCTS TO ACCELERATE THEIR GENERIC DEVELOPMENT			24,409	216,433
	93.RD	75F40121C00150	COMPARATIVE TRIAL OF DIFFERENT PACKAGING COMPONENTS OF AN OPIOID PACKAGING SOLUTION ON OPIOID SAFETY OUTCOMES			-	45,455
	93.RD	75Q80118F32004	ACUTE PAIN MANAGEMENT BY EMS IN THE PREHOSPITAL SETTING			-	8,357
	93.RD	AG181316	COMPUTATIONAL DRUG DELIVERY: LEVERAGING PREDICTIVE MODELS TO DEVELOP BIOEQUIVALENT GENERIC LONG-ACTING INJECTIONS	QRONO	AG181316	-	(552)
	93.RD	AG191478	MICROSTRUCTURE CHARACTERIZATION WITH MICRO-IMAGING AND IMAGE-BASED ANALYTICS: A NEW TOOL TO CHARACTERIZE COMPLEX POLYMER-BASED LONG ACTING DRUG PRODUCTS	DIGIM SOLUTION	AG191478	-	17,037
	93.RD	HHSF223201810114 C	IN VITRO AND IN VIVO ASSESSMENT OF OPHTHALMIC OINTMENTS FOR GENERIC PRODUCT EQUIVALENCE			244,898	350,650
	93.RD	HHSF223201810115 C	IMPACT OF POLYMER SOURCE VARIATIONS ON PARENTERL MICROSHERE DRUG PRODUCT PERFORMANCE			-	4,813
	93.RD	PREAWARD	IN VITRO IN-VIVO CORRELATION OF THE LONG-ACTING INJECTABLE SUSPENSIONS			-	19,817
	93.RD	T42 OH008416	SAFETY AND PERFORMANCE MONITORING DURING OCCUPATIONAL WORK	HARVARD EDUCATION AND RESEARCH CENTER	T42 OH008416	-	1,400
	93.RD Total					269,307	1,597,149
	95.007		RESEARCH AND DATA ANALYSIS	WATERBURY POLICE DEPARTMENT, CT	AG200512	-	2,702
	95.007 Total					-	2,702

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUMMARY OF PROGRAM CLUSTERS
For the Fiscal Year Ended June 30, 2022

Cluster Name	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	98.001		USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	UNIVERSITY OF GEORGIA NATIONAL ACADEMY OF SCIENCES CONTRACEPTIVE RESEARCH AND DEVELOPMENT PROGRAM (CONRAD/EVMS) PURDUE UNIVERSITY	SUB000012331 2000009132 NXS-19-010 PREAWARD	-	283,449
	98.001 Total					-	283,449
RESEARCH AND DEVELOPMENT Program Total						\$ 44,923,802	\$ 242,837,678
SECTION 8 PROJECT-BASED CLUSTER Program							
	14.195		SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM (NOTE 1)			\$ -	\$ 486,730
	14.195 Total					-	486,730
	14.249		SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY (NOTE 1)			-	71,809
	14.249 Total					-	71,809
SECTION 8 PROJECT-BASED CLUSTER Program Total						\$ -	\$ 558,539
SNAP CLUSTER Program							
	10.551		SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (NOTE 4)			\$ -	\$ 726,642,468
	10.551	COVID-19	COVID-19 SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			-	409,583,160
	10.551 Total					-	1,136,225,628
	10.561		STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			1,820,370	67,581,095
	10.561	COVID-19	COVID-19 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM			-	4,828,635
	10.561 Total					1,820,370	72,409,730
SNAP CLUSTER Program Total						\$ 1,820,370	\$ 1,208,635,358
SPECIAL EDUCATION CLUSTER (IDEA) Program							
	84.027		SPECIAL EDUCATION GRANTS TO STATES			\$ 130,178,714	\$ 148,071,384
	84.027		SPECIAL EDUCATION GRANTS TO STATES	MA DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION	196019RFQDSCRS1UCONN	-	530,406
	84.027 Total					130,178,714	148,601,790
	84.173		SPECIAL EDUCATION PRESCHOOL GRANTS			3,973,350	4,319,849
	84.173	COVID-19	COVID-19 SPECIAL EDUCATION PRESCHOOL GRANTS			-	358,978
	84.173 Total					3,973,350	4,678,827
SPECIAL EDUCATION CLUSTER (IDEA) Program Total						\$ 134,152,064	\$ 153,280,617
STUDENT FINANCIAL ASSISTANCE Program							
	84.007		FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS			\$ -	\$ 4,662,939
	84.007 Total					-	4,662,939
	84.033		FEDERAL WORK-STUDY PROGRAM			-	3,830,296
	84.033 Total					-	3,830,296
	84.038		FEDERAL PERKINS LOAN PROGRAM FEDERAL CAPITAL CONTRIBUTIONS (NOTE 5)			-	12,903,728
	84.038 Total					-	12,903,728
	84.063		FEDERAL PELL GRANT PROGRAM			-	133,597,432
	84.063 Total					-	133,597,432
	84.268		FEDERAL DIRECT STUDENT LOANS			-	318,251,133
	84.268 Total					-	318,251,133
	84.379		TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)			-	22,632
	84.379 Total					-	22,632

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUMMARY OF PROGRAM CLUSTERS
For the Fiscal Year Ended June 30, 2022

Cluster Name	Assistance Listing Number	Additional Award Identification	Federal Program Name	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
	84.408		POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS			-	5,970
	84.408 Total					-	5,970
	93.264		NURSE FACULTY LOAN PROGRAM (NFLP) (NOTE 5)			-	5,011,621
	93.264 Total					-	5,011,621
	93.342		HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS			-	672,631
	93.342 Total					-	672,631
	93.364		NURSING STUDENT LOANS (NOTE 5)			-	19,571
	93.364 Total					-	19,571
	93.925		SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS			-	526,427
	93.925 Total					-	526,427
STUDENT FINANCIAL ASSISTANCE Program Total						\$ -	\$ 479,504,380
TRANSIT SERVICES PROGRAMS CLUSTER Program							
	20.513		ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES			\$ 1,974,628	\$ 2,043,070
	20.513 Total					1,974,628	2,043,070
	20.521		NEW FREEDOM PROGRAM			141,544	141,544
	20.521 Total					141,544	141,544
TRANSIT SERVICES PROGRAMS CLUSTER Program Total						\$ 2,116,172	\$ 2,184,614
TRIO CLUSTER Program							
	84.042		TRIO STUDENT SUPPORT SERVICES			\$ -	\$ 1,307,496
	84.042 Total					-	1,307,496
	84.044		TRIO TALENT SEARCH			-	185,847
	84.044 Total					-	185,847
	84.047		TRIO UPWARD BOUND			-	1,633,531
	84.047 Total					-	1,633,531
	84.217		TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT			-	350,994
	84.217 Total					-	350,994
TRIO CLUSTER Program Total						\$ -	\$ 3,477,868
WIOA CLUSTER Program							
	17.258		WIOA ADULT PROGRAM			\$ 7,601,220	\$ 8,908,936
	17.258 Total					7,601,220	8,908,936
	17.259		WIOA YOUTH ACTIVITIES			7,759,389	9,861,001
	17.259		WIOA YOUTH ACTIVITIES	NORTHWEST REGIONAL INVESTMENT BOARD	OSY-12-002	-	414,206
	17.259 Total					7,759,389	10,275,207
	17.278		WIOA DISLOCATED WORKER FORMULA GRANTS			9,112,339	12,827,519
	17.278 Total					9,112,339	12,827,519
WIOA CLUSTER Program Total						\$ 24,472,948	\$ 32,011,662
Total Cluster Expenditures						\$ 576,945,966	\$ 10,249,407,261

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL LOAN PROGRAMS
For the Fiscal Year Ended June 30, 2022

Federal Grantor	Assistance Listing Number	Additional Award Identification	Federal Program Name	Outstanding Balance as of 6/30/2022
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT DIRECT PROGRAMS				
	14.228		COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (NOTE 5)	\$ 93,813
	14.228 Total			93,813
	14.239		HOME INVESTMENT PARTNERSHIPS PROGRAM (NOTE 5)	135,021,571
	14.239 Total			135,021,571
	14.275		HOUSING TRUST FUND (NOTE 5)	4,816,732
	14.275 Total			4,816,732
	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT DIRECT PROGRAMS Total			\$ 139,932,116
	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total			\$ 139,932,116
DEPARTMENT OF EDUCATION				
DEPARTMENT OF EDUCATION DIRECT PROGRAMS				
	84.038		FEDERAL PERKINS LOAN PROGRAM FEDERAL CAPITAL CONTRIBUTIONS (NOTE 5)	6,924,186
	84.038 Total			6,924,186
	DEPARTMENT OF EDUCATION DIRECT PROGRAMS Total			\$ 6,924,186
	DEPARTMENT OF EDUCATION Total			\$ 6,924,186
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS				
	93.264		NURSE FACULTY LOAN PROGRAM (NFLP) (NOTE 5)	4,899,624
	93.264 Total			4,899,624
	93.342		HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS	571,540
	93.342 Total			571,540
	93.364		NURSING STUDENT LOANS (NOTE 5)	18,346
	93.364 Total			18,346
	DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS Total			\$ 5,489,510
	DEPARTMENT OF HEALTH AND HUMAN SERVICES Total			\$ 5,489,510
	Total Loans Outstanding Balance as of June 30, 2022			\$ 152,345,812

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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 National Dislocated Worker Grants/WIA National Emergency Grants* (#17.277), *WIOA Dislocated Worker Formula Grants* (#17.278), *Apprenticeship USA Grants* (#17.285), *Occupational Safety and Health State Program* (#17.503), *Consultation Agreements* (#17.504), *Disability Employment Policy Development* (#17.720), *Disabled Veterans' Outreach Program* (#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 *Section 8 Housing Assistance Payments Program* (#14.195), *Section 8 Moderate Rehabilitation Single Room Occupancy Program* (#14.249), *Section 8 Housing Choice Voucher* (#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, 2022. 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, 2022

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	\$270,090,116
10.551	Supplemental Nutrition Assistance Program	\$1,136,225,628
10.555	National School Lunch Program	\$20,997,740
10.559	Summer Food Service Program for Children	\$358,832
39.003	Donation of Federal Surplus Personal Property	\$2,497
93.053	Nutrition Services Incentive Program*	\$0
93.268	Immunization Grants	\$ 36,258,670
93.283	Centers for Disease Control & Prevention Investigations & Technical Assistance*	\$0
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters) *	\$0

*There was no non-cash federal assistance received during the fiscal year.

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 They are:

a) Student loan programs with continuing compliance requirements:

Assistance Listing Number	Program Name	Loans Outstanding On June 30, 2022	New Loans Disbursed
84.038	Federal Perkins Loan Program	\$6,924,186	\$0
93.264	Nurse Faculty Loan Program	\$4,899,624	\$1,927,754
93.342	Health Professions Student Loans	\$571,540	\$65,692
93.364	Nursing Student Loans	\$18,346	\$0
93.408	ARRA-Nurse Faculty Loan Program	\$0	\$0

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

b) Student loan program with no continuing compliance requirement:

Assistance Listing Number	Program Name	New Loans <u>Disbursed</u>
84.268	Federal Direct Student Loans	\$318,251,133

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, 2022, totaled \$135,021,571.

Housing Trust Fund (ALN 14.275)

Housing Trust Fund program (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, 2022, totaled \$4,816,732.

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, 2022, 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 the federal WIC program are presented net of rebates and amounts for penalties and fines.

During the fiscal year 2022, the state received \$11,970,331 from rebates from infant formula and cereal manufacturers on the sales of formula to participants in the *U.S. Department of Agriculture's WIC program* (#10.557). The WIC program collected \$8,252 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 2022 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 - State Unemployment Insurance Funds

In accordance with The Uniform Guidance Compliance Supplement, State Unemployment Insurance Funds, as well as federal funds, shall be included in the Schedule of Expenditures of Federal Awards with assistance listing #17.225. During the fiscal year ended June 30, 2022, the state funds expended

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

from the Federal Unemployment Trust Fund amounted to \$540,714,344. The total expenditures from the federal portion equaled \$695,260,389. The \$85,968,006 in Unemployment Insurance program administrative expenditures was financed by the U.S. Department of Labor.

Note 8 – Child Support Enforcement

During the fiscal year ended June 30, 2022, the Department of Social Services expended a total of \$54,576,724 (federal share) to accomplish the goals of the *Child Support Enforcement Program* (#93.563). The state received \$16,259,409 of the total expenditures by withholding a portion of various collections received through the process of implementing the *Child Support Enforcement Program*. The other \$38,317,315 of the federal share of expenditures was reimbursed to the state directly from the federal government.

Note 9 – HIV Care Formula Grants

Expenditures reported on the SEFA totaled \$12,406,239 for the *HIV Care Formula Grants* (#93.917). The state also expended \$22,339,438 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.

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 Assistance Listing number. During the fiscal year ended June 30, 2022, there were no ARRA funds were 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 Assistance Listing Number, 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 Federal Government provided State of Connecticut with new funding and various federal programs. Under the provisions of the OMB 2020 Compliance Supplement Appendix VII, COVID-19 related award expenditures are separately identified by assistance listing number with “COVID-19” prefix to the program name.

During fiscal year ended June 30, 2022, all *Personal Protective Equipment (PPE)* donations were received from private sources and other non-federal agencies.

STATE OF CONNECTICUT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 14- Disaster Grants – Public Assistance (ALN 97.036)

During the fiscal year ended June 30, 2022, the State of Connecticut reported \$372,373,877 of expenditures under “Disaster Grants – Public Assistance (Presidentially Declared Disasters)” Assistance Listing Number 97.036.

Of this amount, FEMA approved approximately \$172,761,606 of eligible expenditures that were incurred in prior years and are included in the Schedule.

Note 15 – Housing Choice Voucher Program (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 \$1,498,250 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 non-compliance 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 non-compliance 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, 2022
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?	No
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	Yes
Type of auditors' report issued on compliance:	Unmodified
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>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program
14.871 and 14.879	Housing Voucher Cluster
17.225	Unemployment Insurance
17.258, 17.259, and 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
20.205 and 20.219	Highway Planning and Construction Cluster
20.500, 20.507, 20.525, and 20.526	Federal Transit Cluster
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund 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
93.044, 93.045, and 93.053	Aging Cluster
93.268	Immunization Cooperative Agreements
93.569	Community Services Block Grant
93.558	Temporary Assistance for Needy Families
93.575 and 93.596	Child Care and Development Fund (CCDF) Cluster



93.775, 93.777, and 93.778

Medicaid Cluster

93.959

Block Grants for Prevention and Treatment
of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs: \$30,000,000

Auditee qualified as a low-risk auditee?

No



- The Department of Energy and Environmental Protection underestimated its accounts receivables estimated to be uncollectible by \$19,095,311.
- The Department of Economic and Community Development overstated its contractual obligations by \$116,489,009 and its loans receivables estimated to be uncollectible by \$26,322,624.
- The Department of Labor underreported its receivables by \$106,478,246 and also understated grant receivables expected to be collected in fiscal year 2023 by \$20,899,494.
- The Department of Transportation overstated its infrastructure assets by \$28,394,066.
- The Office of the State Treasurer overstated its contractual obligations by \$716,231,244.

In addition, our review of the statement of changes in fiduciary net position found a \$326,275,000 misstatement.

Context:

The Office of the State Comptroller received GAAP forms from approximately 25 state agencies that included reported receivables totaling \$1,495,196,406 and contractual obligations totaling \$6,117,983,119.

The Office of the State Comptroller reported a total of \$685,555,000 in ending net position for all custodial funds as of June 30, 2022.

Effect:

The audit and correction of these errors results in the delay of the preparation and issuance of the state's Annual Comprehensive Financial Report (ACFR) and increases the risk for error.

Cause:

For the GAAP forms conditions noted above, our previous audit revealed the same types of errors. The Office of the State Comptroller needs to follow up with agencies that make repeated errors.

It appears that the Office of the State Comptroller used incorrect formulas in its preparation of the statement of changes in fiduciary net position. This condition may have resulted from a combination of new accounting staff and data entry errors.

Prior Audit Finding:

Errors related to state agency GAAP Forms have been previously reported in the last nine audit reports covering the fiscal years ended June 30, 2013 through 2021.



Recommendation: The Budget and Financial Analysis Division of the Office of the State Comptroller should continue its efforts to provide training in the preparation of accurate GAAP adjustments and improve internal controls to ensure that the financial statements are accurate and complete. (See Recommendation 1.)

Agency Response: “The Office of the State Comptroller believes it is the responsibility of the state agencies to ensure that their staff have the finance background and training needed to complete the GAAP adjustment forms. We have detailed instructions with case examples for completing the GAAP forms on our website, and we ask the agencies to contact us if they are missing any GAAP forms or have any questions. All GAAP forms require an agency preparer and reviewer.

However, we will contact the state agencies identified above for specific training before Fiscal Year 2023 reporting. In addition, we are reviewing and updating our GAAP forms and training to make them easier to prepare and review, including looking for automation opportunities.”

2022-002 Lack of Cash Book Reconciliations – Department of Social Services

Background: The Department of Social Services (DSS) maintains a benefit assistance checking account commonly known as the cashbook. DSS uses the cashbook to process most federal and state program payments to clients and providers. The cashbook exhibits the cash balance available for each appropriation and the corresponding program expenditures.

The Office of Early Childhood (OEC) administers the Care 4 Kids program. DSS maintains responsibility over the Care 4 Kids cashbook for administrative purposes only. The Care 4 Kids cashbook exhibits appropriations and program expenditures for state and federal funds.

Criteria: Proper internal controls over financial reporting require performing prompt monthly bank reconciliations to identify and resolve differences between bank balances and general ledger accounts. In addition, a supervisor should review monthly bank reconciliations and authorize necessary adjustments.

Condition: DSS did not complete any monthly reconciliations of its and the OEC cashbooks to bank statements for the fiscal year 2021-2022.

Context: DSS disbursed approximately \$9,539,134,017 through its cashbook and \$176,878,633 through the OEC cashbook during the fiscal year ended June 30,2022.



- Effect:* The lack of reconciliations increases the likelihood of undetected errors and irregularities in financial records. OEC has reduced assurance of the accuracy of financial information for the Care 4 Kids program.
- Cause:* DSS experienced insufficient staffing levels due to employee retirements, transfers, and turnover.
- Prior Audit Finding:* This finding has not been previously reported.
- Recommendation:* The Department of Social Services should strengthen internal controls over cashbook reconciliation processes to ensure financial records are accurate, complete, and current. (See Recommendation 2.)
- Agency Response:* “The Department of Social Services agrees with this finding. The delay in reconciliations was the result of staffing levels within the Division of Financial Services. The Department has begun work on the reconciliation process and plans on recruiting new staff. Once the reconciliations are up to date, the Department will implement controls to ensure reconciliations are performed timely.”

2022-003 Lease Accounting

- Criteria:* Sound internal controls over financial reporting require an entity to sufficiently plan for changes in accounting principles, including an assessment of its financial impact, the effect on its information system requirements, and the need to train personnel.
- Condition:* The state’s accounting personnel were not properly prepared for the implementation of the lease accounting standard included in *GASB Statement No. 87, Leases*. Our test of 14 lease agreements with present values totaling \$28,423,904 found accounting errors in all 14 leases. These misstatements totaled \$22,916,243.
- 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. Leases under \$300,000, although not material, remained inaccurate in Core-CT.
- Context:* The Office of the State Comptroller reported a beginning balance of approximately \$74 million for the right-to-use lease assets and related liabilities. We judgmentally selected eight leases with discounted values greater than \$300,000 and six agreements with total periodic payments of less than \$300,000 at three state agencies. The test results identified calculation errors in all 14 tested agreements and showed that they all exceeded the \$300,000 lease reporting threshold.



Effect: Assets and liabilities related to leases were not accurately calculated.

Cause: The lease accounting instructions distributed to state agencies in fiscal year 2021-2022 did not address all important accounting factors. Retirement of experienced accounting personnel and deficiencies in state agency communications also contributed to the errors.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Office of the State Comptroller should update its lease reporting instructions and improve internal controls over accounting at state agencies to ensure compliance with the Government Accounting Standards Board statement on leases. (See Recommendation 3.)

Agency Response: “The Office of the State Comptroller published a number of documents beginning June 3, 2021 to educate the agencies on GASB 87 requirements. This included flowcharts to assist in determining if a lease is subject to GASB 87, an example for determining cost, and a checklist for implementation. On June 13, 2022 a webinar was held, attended by 20 agency employees, representing fifteen business units, and the webinar was also recorded and distributed to the entire population. The attendees were provided with a survey to share feedback and give them an opportunity to request additional training and information.

Despite these numerous communications and trainings, many agencies provided their GASB 87 information late or not at all, requiring follow-up. The difficulty in getting a complete and accurate population of leases delayed the Office of the State Comptroller’s ability to determine a final approach for financial reporting.

We use a \$300,000 threshold for a number of GAAP adjustments, and we further confirmed the appropriateness of using this threshold with our external audit consultants, Marcum LLP. The impact of not discounting lease agreements with cumulative payments from \$5,000 to \$300,000 was deemed to be immaterial.

Our review and update of our GAAP forms and training will include the lease accounting instructions. We will also review the current agency requirements for entering leases into Core-CT Asset Management to see if there are opportunities to simplify.”



SECTION III

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

DEPARTMENT OF SOCIAL SERVICES

2022-010 Activities Allowed or Unallowed – School Based Child Health Claims

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, Subpart E, provides that costs should be adequately documented to be allowable under federal awards.

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 CFR 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. Furthermore, the state plan provides that each eligible student's permanent service record include documentation for all invoices submitted for payment to the Department of Social Services (DSS).



- Condition:* Our review of 25 SBCH expenditures totaling \$5,271, of which \$3,198 was federally reimbursed, disclosed that DSS claimed SBCH expenditures for federal reimbursement for six clients who did not have a parental consent form on file. In addition, one client's case did not have sufficient service delivery records to support the services billed and one client's attendance records indicated that they were absent from school on one day of claimed SBCH services. The eight SBCH exceptions totaled \$268, of which \$169 was federally reimbursed. Because DSS did not have a parental consent form on file, it could not claim six clients' SBCH services to the Medicaid program for the fiscal year. These additional exceptions totaled \$7,069, of which \$4,465 was federally reimbursed.
- Context:* During the fiscal year ended June 30, 2022, DSS claimed \$36,590,742 in SBCH expenditures and received \$21,297,502 in federal reimbursement.
- The sample was not statistically valid.
- Questioned Costs:* We computed the \$4,634 in questioned costs by applying the applicable federal financial participation rate to the unallowed expenditures. These questioned costs included \$4,251 in Medicaid and \$383 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 and the maintenance of sufficient service delivery records.
- Prior Audit Finding:* We previously reported this as finding 2021-002 and in two prior audits.
- Recommendation:* The Department of Social Services should recoup any improper payments made 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: “The Department agrees with this finding. The Department continues to send bulletins to LEA's to inform them of SBCH program requirements. The most recent bulletin was issued on January 23, 2023. The Office of Quality Assurance, Audit Division has taken action to recoup the claim errors identified in this audit finding. On February 17, 2023, the accounts receivable was set-up to recoup the identified questioned costs. The Audit Division is planning to include SBCH providers in future audit plans. Auditing these providers will increase oversight of program requirements. The SBCH audit program development is pending.”

2022-011 Allowable Costs/Cost Principles – Third-Party Liability

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

Background: The Department of Social Services (DSS) contracts with a healthcare technology organization to assist with the identification of third parties liable for medical expenditures and corresponding collections. The contract includes a payment schedule outlining the contractor's fees (e.g., a contingency fee or a straight percentage of collections) depending on the type of third-party liability service provided. The contractor recovers third-party liability funds, subtracts its fees, and deposits the remaining funds into a lockbox account. The contractor sends a monthly invoice to DSS outlining the third-party liability receipts and related fees. DSS draws the remaining funds from the lockbox.

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.

Condition: DSS did not review contractor invoices to ensure the accuracy of recovered third-party liability funds. In addition, the department did not verify that the corresponding contractor fees correlated to third-party liability claim data for services rendered.

Context: During the fiscal year ended June 30, 2022, DSS claimed \$21,377,246 in third-party liability collections and returned \$12,889,377 in federal reimbursement.



Questioned Costs: \$0

Effect: DSS may have unknowingly allowed the contractor to retain more service fees than it was due. As a result, DSS may have claimed federal reimbursement for unallowed expenditures.

Cause: The staff member who was knowledgeable about third-party liability retired on June 1, 2022.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Social Services should implement internal controls to review third-party liability contractor invoices to ensure that they correspond to the services rendered.

Views of Responsible Officials:

“The Department agrees with this finding. The Office of Quality Assurance has hired new staff and created a new Regulatory Compliance unit to oversee the agency’s complex third-party liability (TPL) processes. A project is currently underway to reconcile the TPL vendor invoices monthly, including funds recovered and the corresponding vendor fees. In addition, the Department is actively meeting with our TPL vendors regularly to discuss ongoing TPL matters.”

2022-012 Eligibility – Social Security Numbers

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

Criteria: Title 42 *United States Code* Section 1320b-7 requires, as a condition of eligibility, that each individual (including children) requesting Medicaid services furnish their Social Security number (SSN) to the state for utilization in the administration of the program. This section also requires the state to use the Income and Eligibility Verification System (IEVS) to verify income eligibility and the amount of eligible benefits using wage information available from sources such as the state agencies administering state unemployment compensation, the Social Security Administration (SSA), and the Internal Revenue Service.

Title 42 *U.S. Code of Federal Regulations* (CFR) Part 435.910(f) provides that the state cannot deny or delay services to an otherwise eligible



applicant pending the SSA issuance or verification of the individual's SSN.

Title 42 CFR Part 435.910(g) provides that the state must verify the SSN of each applicant and recipient with SSA to ensure that each SSN furnished was issued to that individual and to determine whether any others were issued.

Title 42 CFR Part 435.10 requires the state Medicaid agency to determine recipient eligibility in accordance with requirements defined in the approved state plan. Attachment 2.6-A of the Medicaid State Plan provides Medicaid benefits to eligible pregnant women during pregnancy and for 60 days 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 \$1,517,975, of which \$940,812 was federally reimbursed. It also included 25 non-MAGI cases totaling \$1,379,664, of which \$775,371 was federally reimbursed. Our review disclosed the following:

- The Department of Social Services (DSS) did not enter the Social Security number into its eligibility system for two non-MAGI cases tested. These recipients provided their Social Security numbers, but DSS did not verify them.
- DSS did not end eligibility for one MAGI recipient 60 days after the month of childbirth. The recipient continued to receive Medicaid services eight months beyond the eligibility period. DSS paid \$265 in Medicaid benefits for the ineligible recipient.

Context:

DSS provided us with a detailed listing of fee-for-service benefit payments issued during the fiscal year ended June 30, 2022. 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. We excluded clients under age three from our review 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-based and non-MAGI determinations (e.g., Aged, Blind and Disabled).

During the fiscal year ended June 30, 2022, DSS issued \$72,094,469 in payments on behalf of 14,645 MAGI clients without Social Security numbers and received \$41,028,233 in federal reimbursement. In addition, DSS issued \$7,891,709 in payments on behalf of 574 non-MAGI clients without Social Security numbers and received \$4,435,605 in federal reimbursement.



The sample was not statistically valid.

Questioned Costs: We computed \$180 in questioned costs by applying the applicable federal financial participation rate to the unallowed expenditures.

Effect: Without entering Social Security numbers into its eligibility system, DSS did not have wage information to verify program eligibility, as required by federal regulations.

DSS received federal reimbursement for unallowed expenditures.

Cause: The errors appeared to be oversights by DSS eligibility workers.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Social Services should verify the Social Security numbers of all applicable Medicaid clients and enter them into its eligibility management system. In addition, the department should promptly end Medicaid coverage to recipients in accordance with its approved Medicaid State Plan.

Views of Responsible Officials:

“The Department agrees with this finding. The Department will continue to actively monitor the application and case maintenance processes for DSS eligibility workers. This oversight will be conducted during mandatory monthly case reviews by supervisory staff. Agency communication regarding application processes will be issued as a reminder to all staff on the importance of capturing SSN information for program eligibility.”

2022-013 Financial Reporting

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

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 2020-2021 and 2021-2022

**Federal Award Numbers: 2005CT5021 and 2105CT5021**

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.

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 433.74 requires each state to submit to CMS quarterly summary information on the source and use of all provider-related donations received by the state and healthcare-related taxes collected.

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. 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 Children’s Health Insurance Program (CHIP) and state funded medical assistance program overpayments to CMS on the CMS 64 Financial Report. DSS should have accounted for the return of CHIP overpayments on the CMS 21 Financial Report with a higher federal financial participation rate. Furthermore, DSS should have returned state funded overpayments to the state’s General Fund.
2. DSS miscoded two quality assurance (QA) audit recoupments as provider refunds and incorrectly reported \$1,901,017 as Collections on Line 9D of the CMS 64 Financial Report. The department should have reported the QA audit recoupments as Recoveries on Line 9C1. This miscoding affected the quarters ended March 31, 2021 and June 30, 2021.
3. DSS misstated healthcare-related taxes and fees and provider-related donations on the CMS 64 Financial Report as follows:
 - Understated taxes by \$265,490,561 and fees by \$12,121 for the quarter ended September 30, 2021.
 - Understated fees by \$1,233,486 and overstated taxes by \$6,872 for the quarter ended December 31, 2021.
 - Understated taxes and overstated donations by \$2,063,438 for the quarter ended March 31, 2022.
4. 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 QA audits of medical providers. DSS reported recoveries of \$4,789,152 during the fiscal year ended June 30, 2022. In our review of 15 medical provider audits, we noted that the Office of Quality Assurance issued final audit reports with \$763,107 in overpayments. DSS audited transactions paid with Medicaid, CHIP, and state funded medical assistance program funds. Ten of the provider audits included reviews of non-Medicaid transactions. Three of these provider audits contained non-Medicaid exceptions that a statistician extrapolated to determine the amount of overpayment.

DSS recorded \$991,300,331 in revenue from healthcare-related taxes, fees, and assessments and \$743,719 from donations for out-stationed workers during the fiscal year ended June 30, 2022.



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 write-offs in different quarters, and presented write-offs in one quarter but not the others. The department stopped including previously reported overpayments to providers certified as bankrupt or out of business 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. There were no questioned costs for the remaining conditions.

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.

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.

DSS informed us that it coded electronic and check payments from medical providers as provider refunds. The department did not determine whether the provider payments were related to QA audit receivables.

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, 2021. DSS lacked sufficient controls to identify clerical errors prior to the submission of CMS 64 Financial Reports.

DSS informed us that multiple issues caused the unsupported amounts and errors in Medicaid receivables and write-offs. The department is researching the issues to develop a solution.

Prior Audit Finding: We previously reported this as finding 2021-008 and in 16 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 Medicaid audit recoupments, healthcare-related taxes and fees, and provider-related donations prior to submitting Form CMS 64.

The Department of Social Services should resolve the issues affecting the Medicaid receivable balances and file the proper adjustments to correct the errors, unsupported amounts, and corresponding federal reimbursements on Form CMS 64.

Views of Responsible Officials:

“The Department agrees with this finding. The Department will review the internal control structure / business processes related to the finding and work towards corrective action if necessary. The Department will research and return any related questioned costs.”

2022-014 Matching

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

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) no later than 30 days after the end of each quarter to the Centers for Medicare and Medicaid Services (CMS). Form CMS 64 is the state's accounting of actual recorded Medicaid expenditures.

Title 42 CFR Part 433 Subpart A provides for payments to states based on a federal medical assistance percentage (FMAP) for part of their expenditures for services under the approved Medicaid State Plan. The FMAP for allowable expenditures under the Medicaid program varies depending on the type of expenditure. CMS reimburses Medicaid expenditures for newly eligible individuals at 90% and reimburses most other Medicaid expenditures at 50%. Section 6008 of the Families First Coronavirus Response Act provided a temporary 6.2% increase to the FMAP for many Medicaid expenditures.

Condition:

The Department of Social Services (DSS) misstated federal reimbursements for Graduate Medical Education payments on the CMS 64 Financial Report as follows:



- Overstated Medicaid federal reimbursement by \$32,448 and understated COVID-19 Medicaid federal reimbursement by \$5,029 for the quarter ended December 31, 2021.
- Understated Medicaid federal reimbursement by \$772,414 for the quarter ended March 31, 2022.
- Understated Medicaid federal reimbursement by \$829,721 for the quarter ended June 30, 2022.

Context: During the fiscal year ended June 30, 2022, DSS claimed \$23,186,535 in Graduate Medical Education payments and received \$14,664,514 in federal reimbursements. Based on the department's financial records, DSS should have claimed \$16,239,230 in federal reimbursements.

Questioned Costs: We computed \$32,448 in questioned costs by applying the applicable FMAP rate to unsupported Medicaid expenditures. There were no questioned costs for COVID-19 Medicaid funds.

Effect: DSS prepared inaccurate federal financial reports for Medicaid. DSS received \$1,607,164 less in federal reimbursements than allowed for Medicaid and COVID-19 Medicaid funds.

Cause: Clerical errors went unnoticed during the supervisory review process.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Social Services should strengthen internal controls to ensure that claims submitted for federal reimbursement under the Medicaid program are accurately calculated, adequately reviewed, and properly reported.

Views of Responsible Officials:

“The Department agrees with this finding. The Department will review the internal control structure / business processes related to the finding and work towards corrective action if necessary. The Department will research and return any related questioned costs.”

2022-015 Special Tests and Provisions – Refunding of Federal Share of Medicaid and CHIP Overpayments to Providers

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 2020-2021 and 2021-2022



Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

**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 2020-2021 and 2021-2022

Federal Award Numbers: 2005CT5021 and 2105CT5021

Criteria:

Title 42 *U.S. Code of Federal Regulations* (CFR) Part 456.3 requires the Department of Social Services (DSS) to implement a statewide surveillance and utilization control program to safeguard against unnecessary or inappropriate use of Medicaid services and excess payments.

Title 42 CFR Part 456.4 requires DSS to monitor the statewide utilization control program; take all necessary and corrective action to ensure the effectiveness of the program; establish methods and procedures to implement the utilization control program; keep copies of these methods and procedures on file; and give copies of the methods and procedures to all staff involved in carrying out the utilization control program.

Section 17b-99(d) of the Connecticut General Statutes provides guidelines for conducting audits of medical providers. DSS produces a preliminary draft audit report and gives it to the medical provider after the conclusion of the audit. DSS holds an exit conference with the medical provider to discuss the preliminary audit report. The medical provider may present evidence at the exit conference to refute findings in the draft report. After the exit conference, DSS produces a final audit report and gives it to the medical provider. Any medical provider aggrieved by a decision in a final written audit report may submit a written request for a contested case hearing. A finding of overpayment to a provider shall not be based on extrapolation unless the total net amount of extrapolated overpayment calculated from a statistically valid sampling and extrapolation methodology exceeds one and three-quarters per cent of total claims paid to the provider for the audit period.

Title 42 CFR Part 433.304 defines an overpayment as the amount paid by a state Medicaid agency to a provider which is in excess of 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. Title 42



CFR Part 457.628 makes the regulations at CFR Part 433.312 through 433.322 applicable to CHIP.

The U.S. Department of Health and Human Services' Departmental Appeals Board (DAB) decision No. 1391 affirmed that states may not reduce the federal share of overpayments without adequate support. States should document the rationale for the reduction, demonstrate that the department's audit findings were incorrect, maintain additional evidence furnished by the provider, or exhibit a reevaluation of the facts and applicable law, or reference a court or administrative decision. DAB decision No. 1391 disallowed federal financial participation for unsupported reductions in overpayments.

Condition:

In our review of 15 medical provider audits, the Office of Quality Assurance (OQA) issued final audit reports with \$763,107 in overpayments. The department did not have sufficient documentation to support \$161,587 in reductions of three medical providers' Medicaid and CHIP overpayments. Additionally, OQA did not use a statistically valid sampling and extrapolation methodology to determine the providers' final overpayment amounts when the total net overpayment amounts exceeded the statutory threshold.

Our review of \$2,342,899 in overpayments issued to 15 providers more than one year from the date of their discovery disclosed that DSS did not refund the federal share of \$68,246 in overpayments to CMS for three providers. Additionally, OQA did not have sufficient documentation to support \$59,097 in reductions in Medicaid and CHIP overpayments to one medical provider.

Context:

During the fiscal year ended June 30, 2022, DSS conducted 73 medical provider audits that identified \$3,917,125 in overpayments to 70 providers.

More than one year prior to June 30, 2022, DSS discovered 82 overpayments totaling \$8,129,358.

The samples were not statistically valid.

Questioned Costs:

We computed \$149,279 in questioned costs by applying the applicable federal financial participation rate to the amount of unsupported reductions and unrefunded overpayments. Due to the department's lack of procedures to stratify overpayments by applicable program, we cannot calculate the amount of questioned costs by program.

Effect:

We were unable to determine whether the DSS reductions in Medicaid and CHIP overpayments were warranted. DSS received federal



reimbursement for Medicaid and CHIP overpayments to providers.

Cause: DSS did not document the circumstances considered, calculations performed, or rationale implemented to support the judgmental reduction in Medicaid and CHIP overpayments. DSS did not establish recording and monitoring procedures regarding overpayments for personal care assistant provider types.

Prior Audit Finding: We previously reported this as finding 2021-009 and in four prior audits.

Recommendation: The Department of Social Services should maintain documentation to support reductions in Medicaid and Children’s Health Insurance Program overpayments. The Department of Social Services should return the federal share of overpayments within one year from their discovery. The Department of Social Services should implement internal controls to monitor, recoup, and return the federal share of overpayments for personal care assistant provider types.

Views of Responsible Officials:

“The Department agrees with this finding. The Department will maintain documentation to support overpayment reductions for all audit division provider reviews for Medicaid and CHIP. The overpayments that are collected within the first year from discovery are reported on the CMS-64 Line 9D Collection. Once the accounts receivable ages to one year, the open balance is reported on the CMS-64. The Department will research and return any related questioned costs.”

2022-016 Special Tests and Provisions – Medicaid Fraud Control Unit

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

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.

Condition: Our review of 25 fraud referrals disclosed that DSS did not promptly suspend nine providers during investigations. DSS took approximately three to six weeks to process suspensions after receipt of responses to these fraud referrals. DSS and their fiscal intermediary issued \$103,121 in payments to seven providers that should have been suspended during investigations because the department did not document a good cause exception to prevent their suspensions.

Context: During the fiscal year ended June 30, 2022, DSS submitted 26 fraud referrals to MFCU. MFCU accepted 19 of these referrals and opened investigations. DSS was responsible for investigating the seven 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 \$58,354 in questioned costs by applying the applicable federal financial participation rate to Medicaid payments issued to providers with a credible allegation of fraud. These questioned costs included \$52,018 in Medicaid and \$6,336 in COVID-19 Medicaid funds.

Effect: Medical providers accused of committing Medicaid fraud received payments during pending investigations.

Cause: DSS made fraud referrals to MFCU, AG, and OIG and informed them that it intended to suspend medical provider payments by a specified date unless any of those agencies provided good cause for delaying those suspended payments. Due to a lack of management oversight, DSS did not suspend payments on the specified date even though none of the agencies presented a good cause exception.

Prior Audit Finding: We previously reported this as finding 2021-010 and in three 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:*

“The Department agrees with this finding. The Department’s Special Investigations Division (SID) has implemented controls to ensure the timely processing of medical provider suspensions. SID’s policies and procedures include a monthly review of providers referred to law enforcement for which the Department has not received a good cause exception (GCE). SID staff members follow up with law enforcement to determine if a referral was accepted or declined and whether it is an active and current investigation. If no GCE has been requested and the investigation is active, DSS initiates a payment suspension.

On March 30, 2022, SID implemented an automatic payment suspension for PCA referral cases accepted by law enforcement, unless law enforcement indicates otherwise. SID implemented an automatic payment suspension for all other provider referrals accepted by law enforcement on February 22, 2023. Payment suspensions will be processed within three business days of the last received accept/decline notice from law enforcement, or before the next payment cycle, whichever comes first. SID has explored other database options and is working to implement a new database that is scheduled to go live in June 2023. The Department will research and return any related questioned costs.”

2022-017 Special Tests and Provisions – Utilization Control and Program Integrity

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

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 42 CFR Part 456.5 requires the state Medicaid agency to establish and use written criteria for evaluating the appropriateness and quality of Medicaid services. Part 456.22 requires the state Medicaid agency to have



procedures for the on-going evaluation, on a sample basis, of the need for and the quality and timeliness of Medicaid services.

Condition: The Department of Social Services (DSS) did not establish written policies and procedures over the statewide utilization control program.

Context: The statewide utilization control program is intended to safeguard against excess payments and unnecessary or inappropriate use of Medicaid services, and assess their quality. DSS reported \$9.5 billion in medical assistance payments for the fiscal year ended June 30, 2022.

Questioned Costs: \$0

Effect: DSS has reduced assurance of the effectiveness of the statewide utilization control program.

Cause: DSS informed us that it did not have formal utilization control program policies and procedures.

Prior Audit Finding: We previously reported this as finding 2021-011.

Recommendation: The Department of Social Services should establish and maintain written policies and procedures documenting internal controls over the Medicaid statewide utilization control program in accordance with Title 42 U.S. Code of Federal Regulations Part 456.

Views of Responsible Officials:

“The Department agrees with this finding. The Quality Assurance Division is in the process of developing an all-inclusive manual that will outline each of the individual unit’s business processes and responsibilities. Quality Assurance currently has a Client Investigations Handbook and a Resources Unit Manual, these will be included in the all-inclusive manual. The Audit Division established an Audit Policies and Procedures Committee in October 2022 to start documenting its processes. The Committee includes one auditor from each audit team and meets on a regular basis. The Quality Assurance Division will continue to work on documenting its unit’s business processes and incorporate these into the all-inclusive manual upon completion.”

2022-018 Special Tests and Provisions – ADP Risk Analysis and System Security Review

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

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 2020-2021 and 2021-2022

Federal Award Number: 1LICMS300142

Child Support Enforcement (Assistance Listing 93.563)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Numbers: 2001CTCEST, 2101CTCEST, 2101CTCSES, 2201CTCEST, and 2201CTCSES

Children's Health Insurance Program (CHIP) (Assistance Listing 93.767)

COVID-19 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 2020-2021 and 2021-2022

Federal Award Numbers: 2005CT5021 and 2105CT5021

Background:

There are several automatic data processing (ADP) systems used to administer Health and Human Service (HHS) programs at the Department of Social Services (DSS). 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. DSS uses the Connecticut Child Support Enforcement System to maintain child support orders, establish billings, and record collections in the child support enforcement process.

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.

Title 45 CFR Part 95.621 requires state agencies to biennially review ADP system security of installations involved in the administration of HHS programs. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures and personnel practices. 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 did not perform a biennial security review of the Connecticut Child Support Enforcement System.

DSS controls did not provide adequate assurance that the department 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 services applicable to MMIS. 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 \$9.5 billion in Medicaid, \$43 million in CHIP, and \$16.9 million in MFP benefits during the fiscal year ended June 30, 2022.



The Connecticut Child Support Enforcement System maintained accounts receivable totaling \$525,429,229 in child support obligations as of June 30, 2022.

Questioned Costs: \$0

Effect: DSS has reduced assurance of the security of its ADP installations.

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 complementary user control considerations for its, the quasi-public agency'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 2021-012 and in four prior audits.

Recommendation: The Department of Social Services should implement procedures to perform biennial automated data processing system security reviews as required by Title 45 CFR Part 95.621.

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:

“The Department agrees with this finding. The Department will discuss the opportunity to include the requirement for SOC 1 reports as part of the next contract extension. Contract discussions are scheduled to begin within the next few months. It should be noted that the Department meets twice a year with its contractor to follow up on any outstanding issues/tasks, review the results of their disaster recover exercise, and review any breach situations (if applicable).”

2022-019 Special Tests and Provisions – Medicaid National Correct Coding Initiative

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

Background:

The Center for Medicare and Medicaid Services (CMS) developed the National Correct Coding Initiative (NCCI) to promote national correct coding methodologies and reduce improper payments. Section 6507 of the Affordable Care Act requires states to incorporate compatible NCCI methodologies to process Medicaid claims. The Department of Social Services (DSS) uses the Medicaid Management Information System (MMIS) to process fee-for-service claims. DSS contracts with a service organization for MMIS support and operations, including the implementation of NCCI edit files.

Criteria:

The Medicaid NCCI Technical Guidance Manual requires states to implement new Medicaid NCCI edit files on the first day of every calendar quarter. Section 7.1 of the manual requires states to download the edit files from the Medicaid Integrity Institute using a federal secure portal. States may share quarterly Medicaid NCCI edit files with a contractor that processes its fee-for-service claims if appropriate confidentiality agreements are in place. Confidentiality agreements must include seven specific elements that explain disclosure limitations and impose penalties for violations of the agreement.

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.



<i>Condition:</i>	DSS and its contractor do not have a confidentiality agreement explaining Medicaid NCCI data disclosure limitations and related penalties for violations.
<i>Context:</i>	CMS posts Medicaid NCCI edit files to the Medicaid Integrity Institute prior to the start of each calendar quarter. DSS downloads the edit files and shares them with its contractor quarterly.
<i>Questioned Costs:</i>	\$0
<i>Effect:</i>	Without confidentiality agreements, Medicaid NCCI methodologies remain exposed to improper disclosure.
<i>Cause:</i>	The department believed that generic confidentiality clauses in the contractor agreement were sufficient for Medicaid NCCI data.
<i>Prior Audit Finding:</i>	We previously reported this as finding 2021-013 and in one prior audit.
<i>Recommendation:</i>	The Department of Social Services should secure a confidentiality agreement with its Medicaid National Correct Coding Initiative (NCCI) data contractor to ensure compliance with the Medicaid NCCI Technical Guidance Manual.
<i>Views of Responsible Officials:</i>	“The Department agrees with this finding. The Department is in the process of executing a contract amendment with the contractor (amendment #17). This contract amendment will incorporate the NCCI Confidentiality Agreement.”

2022-020 Special Tests and Provisions – Provider Eligibility

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

Children’s Health Insurance Program (CHIP) (Assistance Listing 93.767)

COVID-19 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 2020-2021 and 2021-2022

Federal Award Numbers: 2005CT5021 and 2105CT5021

*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 (SOTS) website includes a link to a database that provides registered business information. The SOTS 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 (DMV) 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 contained 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 455.436 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 (LEIE) and the Excluded Parties List System (EPLS). The state Medicaid agency must consult appropriate databases to confirm identity upon enrollment and reenrollment. The state Medicaid agency must check the LEIE and EPLS at least once a month.

The General Services Administration administers the System for Award Management (SAM), which consolidated EPLS and several other federal websites and databases into one system in 2012. SAM contains exclusion actions taken by various federal agencies.

Condition: Our review of 25 medical provider reenrollment applications disclosed the following:

- DSS approved three applications without requiring providers to identify all board members, partners, and managing administrators. Applications did not identify one to 11 individuals.
- The department's MMIS contractor did not record 115 vehicles from three transportation provider applications into the MMIS vehicle information panel. Additionally, the contractor did not ensure that one transportation provider updated 23 vehicle registrations that expired 39 months prior to the fiscal year ended June 30, 2022.

Context: During the fiscal year ended June 30, 2022, DSS made payments to 13,017 Medicaid and 4,375 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 did not consult the SOTS business inquiry system or the provider's website 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 did not monitor its MMIS contractor to ensure compliance with agreed upon procedures.

Prior Audit Finding: We previously reported this as finding 2021-014 and in four 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 this finding. The Department will review the internal control structure / business processes related to the application process and work towards corrective action, if necessary. Regarding vehicle registration compliance, there appears to have been a timing issue due to the start of the public health emergency. The Department had processes in place to obtain the vehicle information from the DMV, but this process was paused because of the public health emergency. The Department will continue to coordinate with the DMV to obtain the required information.”

2022-021 Special Tests and Provisions – Long-Term Care Facility Audits

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

Background: The Department of Social Services (DSS) contracts with a public accounting firm to perform field audits and desk reviews of long-term care facilities (LTCF). DSS and the public accounting firm develop an annual plan of LTCF field audits based on risk stratification. The plan requires them to perform field audits of low-risk LTCF at least every four years.

Criteria: Title 42 *U.S. Code of Federal Regulations* (CFR) Part 447.253 requires that the state Medicaid agency pay for long-term care facility services using rates that are reasonable and adequate to meet the costs incurred by efficiently and economically operated providers. The state Medicaid agency must provide for the filing of uniform cost reports for each participating provider. The state uses these cost reports to establish payment rates. The state Medicaid agency must provide for the periodic



audits of financial and statistical records of participating providers. The State Medicaid Plan should establish the specific audit requirements.

The LTCF audit requirements provide that DSS must determine the established per diem LTCF payment rate by a desk review of the submitted annual report, which field auditors must subsequently verify and authenticate using procedures approved by the United States Department of Health and Human Services. Generally, the accounting firm should conduct biennial audits of the facilities. This audit cycle may change based upon audit experience.

Condition: Our review of 15 LTCF field audits disclosed that DSS did not perform four biennial field audits. DSS had not audited one facility in five years, two facilities in six years, and one facility in 15 years.

Context: During the fiscal year ended June 30, 2022, the state had 255 LTCF that provided services to Medicaid clients. A public accounting firm performed 82 field LTCF audits for DSS.

The sample was not statistically valid.

Questioned Costs: \$0

Effect: DSS has reduced assurance that it uses appropriate rates to pay for LTCF services.

Cause: The department continued to work with the public accounting firm to develop strategies to ensure that the firms promptly audit LTCF. DSS informed us that it operated with limited resources.

Prior Audit Finding: We previously reported this as finding 2021-015 and in 13 prior audits.

Recommendation: The Department of Social Services should comply with the long-term care facility auditing procedures in the State Medicaid Plan.

Views of Responsible Officials:

“The Department agrees with this finding. The Department will review the State Medicaid Plan and amend as needed. It should be noted that for long-term care facilities, the Department contracts with a national accounting firm to perform audits of long-term care providers. With more than 1,200 long-term care and boarding home providers, the department is unable to audit every facility on a biennial basis. Facilities are primarily chosen for audit based on the risk of misstatement. The Department operates with limited resources and while it is neither possible nor feasible to conduct a field examination for every facility, the benefit of utilizing the desk review process must be considered when discussing the risk of



mispayment. The Department ensures that a desk review is conducted on each facility's cost report annually. During the desk review process the auditors submit requests to providers for additional information to resolve questions which arise from significant risk areas identified and follow up on prior year findings. These procedures are conducted to mitigate and reduce the risk of mispayment.”

2022-022 Special Tests and Provisions – Controls Over Income and Eligibility Verification System Related to Date of Death Matches

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 2020-2021 and 2021-2022

Federal Award Numbers: 1905CT5MAP, 2005CT5MAP, 2105CT5MAP, and 2205CT5MAP

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 2020-2021 and 2021-2022

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 11 exceptions. DSS did not record the date of death for seven clients, did not record the correct date of death for two



clients, did not close six client cases, and did not recoup \$19,807 in overpayments for ten client cases. This included \$16,344 in Medicaid and COVID-19 Medicaid, \$2,418 in SNAP, and \$1,045 in COVID-19 SNAP benefits. For four single-member household SNAP clients, we noted that unauthorized persons used \$3,215 in the deceased client's SNAP and COVID-19 SNAP benefits after the client's death.

Context: During the fiscal year ended June 30, 2022, DSS received 1,388 IEVS alerts related to client date of death matches for Medicaid and SNAP. As of October 1, 2022, eligibility workers processed 780 alerts and the ImpaCT system processed 608 alerts. DSS assigned each alert a specific due date generated by the ImpaCT system that ranged from July 11, 2021 to June 27, 2022.

The samples were not statistically valid.

Questioned Costs: We computed \$12,648 in questioned costs by applying the related federal financial participation rate to benefit payments associated with ineligible clients. These questioned costs included \$8,172 in Medicaid, \$1,013 in COVID-19 Medicaid, \$2,418 in SNAP, and \$1,045 in COVID-19 SNAP funds.

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 did not promptly complete the proper reviews and dispositions.

Prior Audit Finding: We previously reported this as finding 2021-016 and in 25 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: "The Department agrees with this finding. The Department continues to work on ways to improve the timely processing of date of death and IEVS income alerts. Regarding the date of death alerts: the Economic Security, Medical Policy, and Field Operation teams are continuing the process of assessing the reason the dates of death are not entered timely and will



work to find solutions to correct the process, as well as coordinating with the Business Systems team to identify system improvements. The Department addressed all the cases identified by the auditors as part of this finding and have begun the process of recouping any impermissible or outstanding costs/benefits.”

2022-023 Eligibility - Determinations

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 2020-2021 and 2021-2022

Federal Award Numbers: 2005CT5021 and 2105CT5021

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 19 paid claims totaling \$6,991 for clients who had third-party insurance. The Access Health Connecticut web portal improperly determined five clients as eligible for CHIP. DSS paid \$496 for these clients who were not eligible for CHIP at the time of enrollment.

We reviewed 20 paid claims totaling \$9,883 for clients who aged out of CHIP when they turned 19. DSS paid \$3,393 for 11 clients who were no longer eligible for CHIP on the dates of service.



Context: During the fiscal year ended June 30, 2022, DSS claimed \$42,974,772 in CHIP expenditures for DSS clients.

The sample was not statistically valid.

Questioned Costs: We computed \$2,696 in questioned costs by applying the applicable CHIP enhanced federal financial participation rate to the unallowed expenditures. These questioned costs included \$2,527 in CHIP and \$169 in COVID-19 CHIP funds.

Effect: DSS received federal reimbursement for unallowed expenditures.

Cause: During the audit 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's scope of work did not include CHIP until October 1, 2020. In addition, the contract does not include review of third-party insurance for existing CHIP clients.

MMIS, AHCT, and ImpaCT maintained inconsistent time of service eligibility information for CHIP enrollees.

Prior Audit Finding: We previously reported this as finding 2021-017 and in two prior audits.

Recommendation: The Department of Social Services should strengthen internal controls to ensure that each CHIP 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:

“The Department agrees with this finding. The Department has reviewed the cases related to this finding and will close cases retroactively 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. Future instances are unlikely to occur as standard eligibility rules for CHIP have subsequently been reestablished. The Department will research and return any related questioned costs.”

2022-024 Matching – Prior Period Adjustments

**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 2020-2021 and 2021-2022
Federal Award Numbers: 2005CT5021 and 2105CT5021

<i>Criteria:</i>	<p>Title 42 <i>U.S. Code of Federal Regulations</i> (CFR) Part 457.622 provides for payments to states for part of the cost for services and administration under an approved state child health assistance plan. The rate of payment is generally the enhanced federal medical assistance percentage (eFMAP).</p> <p>Section 2105(b) of the Social Security Act established Connecticut's CHIP eFMAP at 65%. Section 3005 of the Healthy Kids Act amended the state's eFMAP to 76.5% for federal fiscal year 2020.</p> <p>Section 6008 of the Families First Coronavirus Response Act (FFCRA) provides a temporary increase to the eFMAP under Section 1905(b) of the Social Security Act, effective January 1, 2020, through the last day of the calendar quarter of the public health emergency. FFCRA amended the state's eFMAP to 80.84% through September 30, 2020, and 69.34% beginning October 1, 2020, through June 30, 2022.</p> <p>Title 42 CFR Part 457.630(c) requires the state to submit Form CMS-21 (Quarterly Statement of Expenditures for CHIP) no later than 30 days after the end of each quarter to the Centers for Medicare and Medicaid Services (CMS). Form CMS-21 is the state's accounting of actual recorded expenditures.</p>
<i>Condition:</i>	<p>The Department of Social Services (DSS) improperly applied current quarterly eFMAP to prior period adjustments of (\$152,777), (\$163,145), \$290,196 and (\$161,689) for each quarter in the fiscal year ended June 30, 2022. DSS should have applied the eFMAP during the original paid quarter for each prior period adjustment.</p>
<i>Context:</i>	<p>DSS reported net prior period adjustments of (\$187,415) for the fiscal year ended June 30, 2022.</p>
<i>Questioned Costs:</i>	<p>\$0</p>
<i>Effect:</i>	<p>DSS retained federal reimbursements owed to CMS.</p>
<i>Cause:</i>	<p>DSS lacks proper internal controls to accurately report CHIP prior period adjustments.</p>
<i>Prior Audit Finding:</i>	<p>We previously reported this as finding 2021-018 and in one prior audit.</p>
<i>Recommendation:</i>	<p>The Department of Social Services should develop internal controls over reporting to ensure that it applies the correct enhanced federal medical</p>



assistance percentage to prior period adjustments for the Children's Health Insurance Program.

Views of Responsible Officials:

“The Department agrees with this finding. The Department will review the internal control structure / business processes related to the finding and work towards corrective action if necessary.”

2022-025 Special Reporting – ACF 204, Annual Report on State Maintenance-of-Effort (MOE) Programs

**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 2020-2021 and 2021-2022
Federal Award Numbers: 2101CTTANF and 2201CTTANF**

Criteria: Title 45 *U.S. Code of Federal Regulations* (CFR) Part 265.9 requires states to file an annual report containing information on its Temporary Assistance for Needy Families (TANF) program and the state's maintenance-of-effort (MOE) programs each fiscal year.

TANF Program Instruction No. TANF-ACF-PI-2008-06 requires the total state MOE expenditures on Line 7 of the Annual Report on State MOE Programs (Form ACF-204) to equal the total MOE expenditures claimed under all programs on the state's fourth quarter TANF financial reporting Form ACF-196.

Condition: The Department of Social Services (DSS) overstated MOE expenditures by \$474,291 on Form ACF-204. DSS double counted expenditures under Temporary Family Assistance and Aliens/Non-Citizens Temporary Family Assistance.

Context: For the federal fiscal year ended September 30, 2021, DSS reported \$210,001,619 for its TANF MOE on Form ACF-196 and incorrectly reported \$210,475,910 on Form ACF-204.

Questioned Costs: \$0

Effect: The Department of Health and Human Services' Administration for Children and Families (ACF) relied upon the state's inaccurate information when determining whether the state met its MOE requirements.

Cause: This condition resulted from a lack of management oversight.

Prior Audit Finding: We have not previously reported this finding.



Recommendation: The Department of Social Services should strengthen internal controls to ensure accurate reporting of maintenance-of-effort expenditures on Form ACF-204.

Views of Responsible Officials:

“The Department agrees with this finding. When completing the ACF-204 for FFY21, the Non-Citizens amount was listed as a “break-out” to explain what portion of the Temporary Family Assistance was allotted to non-Citizens, and therefore was cited as being double counted. When completing the ACF-204 for FFY22, emphasis was made to separate the two completely to avoid the error of double counting. This process will continue for future reporting periods.”

2022-026 Special Reporting - Federal Funding Accountability and Transparency Act

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 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTLIEA and 2201CTLIEA

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 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTTANF and 2201CTTANF

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 of 24 Low Income Home Energy Assistance Program (LIHEAP) and eight Temporary Assistance for Needy Families (TANF) subawards disclosed that the Department of Social Services (DSS) reported 32 subawards on FSRS, totaling \$62,036,852, between one and 12 months late.

Context: During the fiscal year ended June 30, 2022, DSS obligated 24 LIHEAP subawards totaling \$60,862,027 and 12 TANF subawards totaling \$1,307,864.



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 2021-020.

Recommendation: The Department of Social Services should strengthen internal controls regarding timely subaward reporting to ensure compliance with the Federal Funding Accountability and Transparency Act reporting requirements.

Views of Responsible Officials:

“The Department agrees with this finding. The Division of Financial Services (Financial Services) hired additional staff in the beginning of 2022, but it has taken time and resources to transition knowledge, which contributed to the reports not being submitted on a timely basis. Financial Services intends to improve reporting timeliness and meet all expected submission dates going forward.”

2022-027 Special Reporting - Federal Funding Accountability and Transparency Act

**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 2020-2021 and 2021-2022
Federal Award Numbers: 2101CTTANF and 2201CTTANF**

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 in-home and community-based services provided to DCF’s TANF-



eligible clients. DCF enters into 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.

<i>Criteria:</i>	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.
<i>Condition:</i>	Our review disclosed that DSS and DCF did not report DCF's TANF subawards on FSRS.
<i>Context:</i>	During the fiscal year ended June 30, 2022, DSS claimed \$46,442,679 in DCF subawards made to 132 subrecipients for TANF eligible services.
<i>Questioned Costs:</i>	\$0
<i>Effect:</i>	DSS and DCF decreased its public transparency regarding its spending of federal awards.
<i>Cause:</i>	A lack of management oversight contributed to this condition. The MOU did not clearly define guidelines and expectations for DCF's TANF reporting.
<i>Prior Audit Finding:</i>	We have not previously reported this finding.
<i>Recommendation:</i>	<p>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.</p> <p>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 regulations.</p>
<i>Views of Responsible Officials:</i>	<i>Response provided by the Department of Children and Families:</i>



“DCF partially agrees with this finding. DCF agrees that it has not reported eligible TANF expenditures through FSRS. DCF disagrees that it is DCF's responsibility to enter such expenditures. DCF has received written guidance from the designated lead state agency for TANF, the Department of Social Services, stating that DSS is the agency responsible for entering the state's TANF expenditures on FSRS and that DCF should not be entering this information on the federal website.

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:

“The Department agrees with this finding. The Department will work with DCF to establish a new reporting process for DCF to report back to DSS their in-home and community-based services agreements that may be reportable as a sub-recipient under the FFATA terms and conditions. As prime awardee of the TANF grant, DSS will be required to be the primary source of sub-recipient data entry into the Federal Subaward Reporting System (FSRS).”

2022-028 Subrecipient Monitoring

**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 2020-2021 and 2021-2022
Federal Award Numbers: 2101CTTANF and 2201CTTANF**

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 in-home and community-based services provided to DCF's TANF-eligible clients. DCF enters into agreements with these subrecipients and pays them quarterly advances.

Criteria:

Title 2 CFR Part 200.332 provides that the pass-through entity shall 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. 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.
3. Verify that subrecipients have met their audit requirements for the fiscal year.

Condition: Our review of subrecipient monitoring procedures over ten subrecipients that received \$9,586,459 in TANF funds disclosed that DCF did not properly identify TANF subawards to three subrecipients. In addition, DCF did not review any subrecipients' single audit reports.

Context: During the fiscal year ended June 30, 2022, DSS claimed \$46,442,679 in DCF expenditures for various in-home and community-based services provided to 132 subrecipients.

The sample was not statistically valid.

Questioned Costs: \$0

Effect: DSS and DCF have limited assurance that federal funds were used for allowable activities.

Cause: DCF did not comply with the MOU and federal subrecipient monitoring requirements.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Children and Families should strengthen internal controls to ensure compliance with federal regulations for monitoring subrecipients of the Temporary Assistance for Needy Families (TANF) 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 regulations.

Views of Responsible Officials:

Response provided by the Department of Children and Families:



“DCF partially agrees with this finding. As the designated lead state agency for TANF, DSS reviews DCF's service array and as a matter of practice, makes final determinations on eligibility of DCF's services for inclusion in TANF reporting. The current MOU with DSS for TANF participation is less than clear regarding expectations of DCF for these determinations.

DCF and DSS are scheduling collaborative meetings to review the terms of the current MOU and to provide written guidance on DSS' expectations of DCF related to the TANF program and its monitoring.”

Response provided by the Department of Social Services:

“The Department agrees with this finding. The Department will continue to work with state agencies to establish MOUs outlining the responsibilities of state agencies and their duty to notify subgrantees that they are receiving TANF funding or funding that is being claimed as TANF MOE.”

2022-029 Special Tests and Provisions – Child Support Non-Cooperation

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 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTTANF and 2201CTTANF

Background:

The Department of Social Services (DSS) Office of Child Support Services (OCSS) utilizes the Connecticut Child Support Enforcement System to issue sanctions to a parent for non-cooperation. A child support investigator notifies the Temporary Family Assistance (TFA) Unit of the sanction. A TFA 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 OCSS notifies the TFA 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 an amount equal to 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 that DSS did not deny \$5,913 in TANF benefits to two assistance units that did not comply with program requirements. DSS did not impose a sanction on one of the two assistance units until ten months after the notice of noncooperation.

DSS did not reconcile child support sanction reports to the sanctions processed in ImpaCT.

Context: For the fiscal year ended June 30, 2022, DSS recorded 250 sanction notices for noncooperation with child support requirements in the ImpaCT system.

The sample was not statistically valid.

Questioned Costs: \$5,913

Effect: Clients received TANF benefits without complying with program requirements. Conversely, DSS may not resume TANF benefits to clients who resolved compliance matters because staff did not remove sanctions from the ImpaCT system. DSS lacks assurance that staff promptly process sanctions.

Cause: Delays were caused because issuance of sanction notices and denial of benefits is a multi-step process that requires different DSS units to administer each procedure. In addition, DSS lacks controls to ensure that staff record all sanctions in the ImpaCT system.

Prior Audit Finding: We have not previously reported this finding.

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: "The Department agrees with this finding. In August of 2022, the Economic Security Unit and Office of Child Support Services (OCSS)



implemented a new method by which OCSS refers sanctioned clients to eligibility for action that includes follow up to ensure action has been taken. OCSS staff use an email template to email the IV-A Sanction notice to the TFA inbox for the office catchment area in which the client resides. TFA supervisors monitor each inbox and will assign the IV-A referral for processing. OCSS staff no longer hand-deliver paper referrals directly to child support and no longer send these referrals to ImpaCT as a task. The TFA worker who processes the referral prints it and sends it to be scanned for the case record once the eligibility action is completed. OCSS staff who make a referral set an alert ten days out that acts as a reminder to ensure follow up on the sanction has been completed by eligibility. This new process adds a level of oversight that did not exist before. The previous process of sending IV-A notices to ImpaCT as a task did not ensure that tasks were processed in a timely manner. It also did not allow for an avenue of communication between TFA staff and OCSS staff. The new email referral process reduces delay in the receipt of sanctions by TFA supervisors, allows for easier tracking of incoming referrals, and makes delegating the work simpler as the referrals are coming directly from child support and are not sitting in ImpaCT waiting to show up in a processing queue. The Department will research and return any related questioned costs.”

2022-030 Special Reporting – Status of Claims Against Households (FNS-209)

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 2020-2021 and 2021-2022

Federal Award Numbers: Various

Background:

According to a federal fiscal year 2019 United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Recipient Claims Management Evaluation Report for the quarter ended December 31, 2018, the Department of Social Services (DSS) reported inaccurate data in its Status of Claims Against Households Report (FNS-209). DSS submitted its semi-annual corrective action plan to FNS in January 2022. FNS responded that the finding would remain open until FNS can promptly validate the accuracy of DSS system enhancements for at least two consecutive quarters.

Criteria:

Requirements set forth under Title 7 U.S. Code of Federal Regulations (CFR) Part 273 specify that no further monies or other benefits may be paid under SNAP unless the quarterly FNS-209 has been properly completed and filed.



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. The CFR requires the non-federal entity to take prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

Condition: DSS did not resolve FNS-209 reporting issues identified in prior audits.

Context: Beginning in October 2016, DSS gradually began phasing in the Integrated Management of Public Assistance for Connecticut (ImpaCT) system to replace its approximately 30-year-old legacy eligibility management system. The department relies on ImpaCT to extract data necessary to complete the FNS-209. The department submitted FNS-209 reports based on ImpaCT data with USDA FNS understanding that it had pending issues with ImpaCT.

Questioned Costs: \$0

Effect: DSS did not comply with the FNS-209 reporting requirements. FNS cannot rely upon the data in the department's FNS-209 for analysis or decision-making.

Cause: DSS was unable to extract accurate data on its ImpaCT reports to complete the FNS-209. DSS continues to work with the ImpaCT system contractor to resolve the inaccuracies.

Prior Audit Finding: We previously reported this as finding 2021-021 and in four prior audits.

Recommendation: The Department of Social Services should strengthen the design of ImpaCT to ensure that it can comply with the Supplemental Nutrition Assistance Program FNS-209 reporting requirements established by the United States Department of Agriculture.

Views of Responsible Officials:

“The Department agrees with the finding. The issues associated with the accuracy and timeliness of the report have been resolved. The Department submitted the FNS-209 report for QE 12/31/2022 on time and intends to file the report for QE 3/31/2023 on time as well.”

2022-031 Subrecipient Monitoring

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 2020-2021 and 2021-2022

**Federal Award Numbers: 2001CTSOSR, 2101CTSOSR, and 2201CTSOSR**

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 the programs of several state agencies including the Department of Housing (DOH).

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200.332 provides that the pass-through entity shall 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 \$1,352,047 in SSBG funds disclosed the following:

1. DOH did not properly identify the amount of three subrecipients' subawards. The amount of the subaward listed in DOH subrecipient contracts did not agree with the amounts provided during the fiscal year ended June 30, 2022.
2. DOH did not obtain all required financial and performance reports for seven subrecipients.
3. DOH did not monitor seven subrecipients for overdue financial and programmatic reports.

Context: During the fiscal year ended June 30, 2022, DOH provided 33 subrecipients with \$6,259,581 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: DOH contracted with a third party to monitor subrecipients. DOH did not properly supervise the contractor.

Prior Audit Finding: We previously reported this finding as 2021-026 and in seven 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 (SSBG) 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:

“The Department agrees with this finding. DOH contracted with a third-party entity to complete programmatic monitoring activities during FY 2022. DSS will continue to work with DOH to address timely submission and review of financial reports.”



DEPARTMENT OF TRANSPORTATION

2022-100 Cash Management – Cash Balances

Highway Planning and Construction (Federal-Aid Highway Program) (Assistance Listing 20.205)

Federal Award Agency: United States Department of Transportation (Federal Highway Administration)

Award Years: Various

Federal Award Numbers: Various

Criteria: Title 2 U.S. Code of Federal Regulations (CFR) Part 200.305 provides that state drawdowns of federal funds are governed by Treasury-State Cash Management Improvement Act (CMIA) agreements. Under the agreement between the Treasury and the State of Connecticut, the state must request Highway Planning and Construction Program funds no earlier than the second working day following the day of disbursement.

Under Title 2 CFR Part 200.303, the State Department of Transportation (DOT) is required to establish and maintain effective internal control over federal awards that provides reasonable assurance that it is managing the awards in compliance with federal requirements. Monitoring the balance of funds on hand is a key control that provides assurance over cash management requirements.

Condition: Under the DOT policy of requesting funds in arrears, federal accounts should have credit cash balances. During our prior review, we noted that the Core-CT (the state's accounting system) cash accounts maintained for the Highway Planning and Construction Program had a net aggregate debit balance of \$15,739,420 as of June 30, 2019, \$15,081,459 as of June 30, 2020, and \$18,444,667 as of June 30, 2021. There was no significant change during the current period. The accounts had a debit balance of \$19,025,534 as of June 30, 2022.

Our review indicated that accumulated posting errors caused the debit cash balance in the program's accounts. Those posting errors mostly occurred during the fiscal year ended June 30, 2007. DOT generally agreed that the debit balances were primarily due to Office of the State Comptroller's accounting entries to establish cash balances during the 2003 implementation of Core-CT, and in the fiscal year ended June 30, 2007, when federal accounts were consolidated. These uncorrected posting errors are a complicating factor that hampered DOT's ability to monitor cash accounts maintained for federal programs by periodically comparing the balances to unreimbursed expenditures and other outstanding items.



The Department of Transportation is attempting to address this by identifying specific amounts credited to federal accounts in error and transferring them to a holding account. However, due to the volume of transactions and extended period, it is unlikely that DOT will be able to accomplish this quickly.

Context: We believe that the cash balance in the program's accounts consists of misclassified state funds, not federal funds drawn in advance. Our conclusion is based on our understanding of the DOT transaction level controls, our current review of program activity, and reviews of activity during previous audits.

Questioned Costs: \$0

Effect: This increases the risk that DOT will draw down federal funds earlier than permitted by the state's CMIA agreement.

Cause: A debit cash balance in the program's accounts appears to reflect accumulated posting errors. DOT did not detect and correct the errors in previous periods, because the department does not monitor federal program cash balances.

Prior Audit Finding: We previously reported this as finding 2021-100 and in three prior audits.

Recommendation: The Department of Transportation should monitor cash accounts maintained for federal programs in the state's accounting system. The department should transfer cash balances that it cannot attribute to current outstanding items to a holding account until it can determine their source.

Views of Responsible Officials:

"We agree with this finding.

This finding is still being acted upon by the Department, and we intend to follow the initial corrective action plan from the previous finding. It must be noted that as the Department has always asserted, while final resolution to the outstanding positive cash balance has been delayed, Department procedures are in place that avert any potential for "... risk that federal funds will be drawn earlier than permitted by the State's CMIA agreement."

Most recently, we have incorporated the assistance of the Federal Highway Administration (FHWA) to review the circumstances of this finding as the final resolution may require additional input from them. The Connecticut staff from the FHWA and the CTDOT staff from the Bureau of Finance and Administration will be meeting on January 17, 2023. We expect that with the cooperation of the FHWA, we will develop a plan to



determine the appropriate amount of the required adjustment as well as the methodology to make that adjustment that is satisfactory to FHWA.

As previously stated, work has continued by the Department to identify the root cause of the imbalance in the account. Furthermore, assurance that the subject positive cash balance is associated with the misclassification of balances brought forward into the state's Core-CT Financial System upon its implementation, and not due to inappropriate processing of current transactions, is evidenced by the fact that there was relatively no change to the positive cash balance over the past three fiscal years.

Moving forward, the Department plans to:

- Continue to conduct regular review and follow up on expenditure transactions coded to federal SIDs that were not billed (over the limit transactions (OLT) and Unbilled);
- Continue to review negative cash balances in federal SID's and prepare appropriate corrections;
- Continue collaboration with Office of the State Comptroller (OSC) management regarding Core-CT reports that may aid in monitoring cash balances to ensure that transactions during each fiscal year are appropriately recorded;
- Continue to perform research involving pre-Core-CT projects as part of the close-out process;
- Continue to perform annual review of Department transactions to ensure CMIA funding technique requirements have been met;
- Continue to analyze account balances and work with the Office of Policy and Management and OSC to determine if allotment redistributions, which may affect cash balances, should be done to adjust balances initially recorded for the split of Federal and State funds;
- Consult with OSC to determine the feasibility of identifying and transferring cash balances not attributable to current year transactions to a separate account until such time as their source can be determined;
- Work with FHWA to determine the transaction methodology to create the corrective entries to close this finding. A related meeting with the FHWA is planned for the week of January 17, 2022 to propose the resolution we have worked out for their approval; and
- Upon FHWA's approval, we will have the Comptroller make the appropriate "one sided accounting entry" in Core to reduce the inappropriate positive cash balance."

**DEPARTMENT OF LABOR****2022-150 Reporting – Federal Funding Accountability and Transparency Act****Workforce Innovation and Opportunity Act (WIOA)****WIOA Adult Program (Assistance Listing 17.258)****WIOA Youth Activities (Assistance Listing 17.259)****WIOA Dislocated Workers Formula Grants (Assistance Listing 17.278)****Federal Award Agency: United States Department of Labor****Award Years: Federal Fiscal Years 2019-2020, 2020-2021, and 2021-2022****Federal Award Numbers: AA-34759-19-55-A-9, AA-34759-20-55-A-9, and AA-36310-21-55-A-9**

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 (FFATA) Subaward Reporting System (FSRS) no later than the end of the following month after making the obligation.

Condition: The Department of Labor (DOL) did not report its subawards for Workforce Innovation and Opportunity Act (WIOA) grants on FSRS.

Context: DOL received the following WIOA grant awards:

- AA-36310-21-55-A-9 – \$29,236,281
- AA-34759-20-55-A-9 – \$32,338,348
- AA-33220-19-55-A-9 – \$34,717,798

Questioned Costs: \$0

Effect: DOL decreased its public transparency of its spending of federal awards.

Cause: The department did not have internal controls in place to ensure it complied with FFATA reporting requirements.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Labor should establish internal controls to ensure compliance with the Federal Funding Accountability and Transparency Act reporting requirements.

Views of Responsible Officials:

“We agree with this finding. The Department was made aware of this reporting requirement prior to the outbreak of the pandemic but was unable to address due to staffing limitations in conjunction with



significant workload increases related to federal pandemic programs. During the fall of 2022, the Department established a new contracting unit which included additional resources which will be able to fulfill this reporting requirement. It is anticipated that the initial FFATA reporting submission will be completed by the end of January 2023 and will be updated as needed.”



DEPARTMENT OF PUBLIC HEALTH

2022-200 Subrecipient Monitoring

COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Assistance Listing 93.323)

Federal Award Agency: United States Department of Health and Human Services

Award Year: Federal Fiscal Year 2021-2022

Federal Award Number: NU50CK000524

<i>Background:</i>	The Department of Public Health (DPH) entered into a memorandum of agreement (MOA) with the Department of Social Services (DSS) to administer contact tracing services. The MOA required DSS to subcontract with five Community Resource Coordinator host organizations that would maintain staff to accept contact tracing referrals, engage with the referred individuals, and provide short-term case management services. The MOA required DSS to provide DPH with programmatic reports containing the time between receipt of referrals and contact with the referred individuals. DSS also had to provide financial reports with timesheet records for all staff supported through the MOA. DSS subcontractor agreements with each Community Resource Coordinator included the same reporting requirements. DSS was the pass-through entity and each Community Resource Coordinator was a subrecipient.
<i>Criteria:</i>	Title 2 <i>U.S. Code of Federal Regulations</i> Part 200.332(d) requires pass-through entities to monitor the activities of the subrecipient to ensure that subrecipients use the subaward for authorized purposes. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity.
<i>Condition:</i>	Our review of five subrecipients disclosed that DSS did not ensure that subrecipients complied with financial and programmatic reporting requirements and did not submit complete financial and programmatic reports to DPH. Financial reports did not include timesheet records. Programmatic reports did not include the time between receipt of referral and contact with the referred individual.
<i>Context:</i>	Five subrecipients reported \$693,166 in salaries and fringe benefits for the period June 1, 2021 through January 31, 2022.
<i>Questioned Costs:</i>	\$0
<i>Effect:</i>	DSS and DPH have limited assurance that Community Resource Coordinators used federal funds for allowable activities.



Cause: DSS did not have adequate procedures in place to monitor subrecipient reporting requirements.

Prior Audit Finding: We previously reported this as finding 2021-200.

Recommendation: The Department of Social Services should strengthen internal controls to ensure compliance with federal regulations for pass-through entities by monitoring subrecipient reporting for the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program.

As the lead agency for ELC, the Department of Public Health should strengthen procedures to ensure that supporting state agencies fulfill their responsibilities identified in the memorandum of agreement and comply with all federal regulations of the ELC program.

Views of Responsible Officials:

Response provided by the Department of Social Services:

“The agency agrees in part with this finding. The Department agrees that the financial reports and programmatic reports provided by the subrecipients did not include the time between receipt of referral and contact with the referral. The Department disagrees that it lacked adequate procedures to ensure compliance, because the required data was submitted to the state through a different channel – the Department of Public Health’s ContaCT system. DSS shared program administration and oversight with the Departments of Public Health and Aging and Disability Services. The three departments met routinely during the period in which the program was in operation to review and discuss program operations. DPH staff or consultants routinely reviewed the detailed programmatic data submitted through ContaCT. DSS collected weekly Community Resource Coordinator (CRC) metrics reports, copies of which were provided to the auditors. Additionally, the Department conducted desk reviews of the weekly reports and quarterly fiscal reports and determined that there was not a need for an onsite monitoring visit.”

Response provided by the Department of Public Health:

“Although the DPH is the lead agency and retains overall responsibility for the Centers for Disease Control and Prevention (CDC) ELC Enhancing Detection Cooperative Agreement under which this agreement with DSS was funded, it is the DSS responsibility to ensure it has controls in place to confirm compliance with the requirements of its agreement. In addition, DSS must ensure monitoring of its sub-recipients for compliance with financial and programmatic requirements of its agreement with them.



On December 2022, Department of Public Health (DPH) communicated with Department of Social Services (DSS) on outstanding deliverables related to the provisions of the MOA Log #2021-0055 and is now working with DSS to obtain the requisite final financial and programmatic reports to close out the contract. DPH expects to complete the process no later than March 31, 2023.”

*Auditors’ Concluding
Comments:*

DSS provided us with Community Resource Coordinator metrics reports, which did not include the time between receipt of referral and contact with the referred individual. DSS and DPH informed us that this information was only available for 60 days at the client record level in the ContaCT system. Neither department could offer an example to demonstrate that such data was ever in the system. DSS had no timesheet records to support subrecipient financial reports as required by the agreements. DSS and DPH should ensure compliance with federal regulations and memoranda of agreement at the primary recipient, pass-through entity, and subrecipient levels.



DEPARTMENT OF CHILDREN AND FAMILIES

2022-250 Allowable Costs / Cost Principles - Cost Allocation Plan

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 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTFOST and 2201CTFOST

Adoption Assistance – Title IV-E (Assistance Listing 93.659)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTADPT and 2201CTADPT

Background:

The Department of Children and Families' (DCF) administrative costs are allocable to federal and state programs in accordance with benefits received, as specified in the DCF federally approved cost allocation plan (CAP). Each expenditure is assigned an expenditure code. The state's accounting system accumulates expenditures by code and generates the reports used by DCF to record them in various cost pools.

DCF operates a Child Abuse and Neglect Careline as the centralized unit that receives all reports alleging suspected child abuse or neglect.

Criteria:

Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.405 provides that costs are allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received.

Title 2 CFR Part 200.403 provides to be allowable under federal awards, costs must conform to any limitations or exclusions set forth in the federal award.

The Administration for Children and Families Child Welfare Policy Manual, Section 8.1, states that Title IV-E agencies may not use Title IV funding for the costs of conducting certain investigations of child abuse or neglect.

Condition:

DCF did not accurately allocate costs for two units within the Child Abuse and Neglect Careline. DCF included costs for the Educational Professional Investigation Unit (EPIU) and Special Investigation Unit (SIU) in the children's services cost pool. The EPIU costs are not claimable under Title IV and the SIU costs are only partially claimable.



- Context:* The EPIU and SIU expenditures totaled \$1,315,070 and \$2,477,301, respectively, during the fiscal year ended June 30, 2022.
- Questioned Costs:* After bringing this condition to the department’s attention, DCF calculated an estimated \$291,000 in questioned EPIU costs for the fiscal year ended June 30, 2022.
- We cannot determine the amount of questioned SIU costs until DCF establishes accurate allocation percentages for the unit.
- Effect:* DCF received federal reimbursement for unallowed expenditures.
- Cause:* DCF did not assess how costs associated with new units should be allocated to federal and state programs.
- Prior Audit Finding:* We have not previously reported this finding.
- Recommendation:* The Department of Children and Families should strengthen internal controls over its cost allocation process to ensure that it only claims allowable costs for federal reimbursement.
- The Department of Children and Families should return federal reimbursement for unallowed expenditures that it claimed under federal programs.
- Views of Responsible Officials:* “DCF agrees with the audit finding and had identified the error prior to issuance of this finding. It appears that organizational changes were made within the Careline Unit that were not captured by Department of Administrative Services (DAS) Human Resource Business Partners and changed in CORE-CT, causing the reports run by the Revenue Enhancement Division to unknowingly be inclusive of non-claimable activities. DAS Human Resource Business Partners are working to make the location and funding string changes to the impacted positions in CORE-CT and Revenue Enhancement will deduct the unallowed expenditures from its next Title IV-E Claim. Moving forward, Revenue Enhancement will utilize an established methodology to capture the portion of SIU activities eligible for claiming.”

2022-251 Allowable Costs/Cost Principles – Foster Care Maintenance Payments

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 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTFOST and 2201CTFOST

*Background:*

The Department of Children and Families (DCF) administers the Title IV-E Foster Care Program and establishes payment rates for maintenance, administrative, and other service costs. 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 maintenance payments each month based on the children's placement information. All payments are associated with service codes, each of which is designated as IV-E reimbursable or non-reimbursable. Service codes are grouped into program categories and only those designated as foster care are claimed for federal reimbursement under that program.

DCF has a range of living options for youth in care. Childcare institutions offer them an opportunity to learn and practice independent living skills, attend school in the community, and hold jobs while residing in a 24-hour supportive, structured, and supervised setting. The DCF rate setting unit uses cost reports and time studies to establish per diem rates and the associated IV-E reimbursable percentage for these supervised settings. The rate setting unit enters this information under the appropriate service code into LINK's provider and claiming rate tables.

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* (USC) 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, a child's 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. In the case of institutional care, such term shall include the reasonable costs of the institution's administration and operation as are necessarily required to provide these items. Title 42 USC Section 672(b) requires that foster care maintenance payments be limited to include only those items which are included in the term foster care maintenance payments as defined in Section 675(4).



- Condition:* DCF claimed the per diem rate for federal reimbursement for retroactive payments made to childcare institutions rather than the Title IV-E allowable portion. The department claimed \$103,659 in payments while only \$46,591 was allowable under Title IV-E.
- Context:* During the fiscal year ended June 30, 2022, DCF claimed \$29,903,767 in maintenance payments and received \$16,835,947 in federal reimbursement. Of this amount, DCF claimed \$4,821,278 in payments for childcare institutions and received \$2,740,525 in federal reimbursement.
- Questioned Costs:* We computed questioned costs of \$32,073.
- Effect:* DCF received federal reimbursement for unallowable expenditures.
- Cause:* The department did not add the appropriate IV-E allowable rate to the claiming rate table in LINK.
- Prior Audit Finding:* We previously reported this as finding 2021-250 and in one prior audit.
- Recommendation:* The Department of Children and Families should strengthen internal controls to ensure that it determines the Title IV-E allowable portion of rates and should only claim allowable costs for federal reimbursement.
- The Department of Children and Families should return federal reimbursement for unallowed expenditures that it claimed under the Foster Care Program.
- Views of Responsible Officials:* “DCF agrees with the audit finding. DCF has spent the past year working towards a technological fix to the LINK system rate tables to incorporate retroactive payments and has recently learned that there is not a viable fix for this issue. As such, DCF has implemented a manual review of all retroactive payments prior to processing to ensure that they are not captured in Title IV-E claiming data. This process was the interim fix while a permanent solution was explored and is now the permanent fix until such time as a new Comprehensive Child Welfare Information System (CCWIS) system is promulgated.
- The amounts erroneously claimed this past year will be repaid through reduction in DCF's QE 3/31/23 Title IV-E claim.”

**STATE DEPARTMENT OF EDUCATION****2022-300 Suspension and Debarment****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 2020-2021 and 2021-2022****Federal Award Numbers: H027A210021 and H027A220021****Special Education – Preschool Grants (IDEA Preschool) (Assistance Listing 84.173)****Federal Award Agency: United States Department of Education****Award Years: Federal Fiscal Years 2020-2021 and 2021-2022****Federal Award Numbers: H173A200024 and H173A210024**

Criteria: Title 2 U.S. Code of Federal Regulations Part 180 prohibits non-federal entities from contracting with or making subawards under covered transactions to suspended or debarred participants or their principals. Covered transactions include procurement contracts for goods and services that are expected to equal or exceed \$25,000 or meet other specified criteria.

A principal is defined as an officer, director, owner, partner, principal investigator, or other person within an entity, with management or supervisory responsibilities related to a covered transaction.

States must verify that participants and principals are not suspended or debarred or otherwise excluded by checking the System for Award Management (SAM) Exclusions, collecting a participant or principal certification, or adding a clause or condition to the covered transaction. SAM Exclusions is a publicly available federal system with the most current information about principals or contractors that are suspended, debarred, or otherwise excluded from covered transactions.

Condition: The State Department of Education (SDE) did not determine whether contractors or their principals were excluded from participating in federal programs.

Context: During the fiscal year ended June 30, 2022, the department had agreements with 77 contractors for the Individuals with Disabilities Education Act programs. SDE paid \$7,883,529 to these contractors during the audited period.

Questioned Costs: \$0



Effect: SDE has reduced assurance that contractors or their principals have not been suspended, debarred, or otherwise excluded from federal programs.

Cause: SDE does not have adequate procedures to verify that contractors or their principals are not suspended, debarred, or otherwise excluded from federal programs.

Prior Audit Finding: We previously reported this as finding 2021-300.

Recommendation: The State Department of Education should verify that participants and principals are not suspended, debarred, or otherwise excluded from federal programs and maintain documentation to support its review.

Views of Responsible Officials:

“We agree with this finding. A Suspension & Debarment certification form has been generated and will be included in all grant applications, Requests for Proposals (RFP), Personal Service Agreements (PSA), and all other relevant contracts. To the extent possible, the Connecticut State Department of Education (CSDE) will verify information in SAM.gov.”

2022-301 Allowable Costs/Cost Principles – Review of CTECS Title I, Part A Expenditures

Title I 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 2020-2021 and 2021-2022

Federal Award Numbers: S010A210007 and 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 also acts as an LEA administering the Title I, Part A program through the Connecticut Technical Education and Career System (CTECS). During the audited period CTECS Title I, Part A expenditures totaled \$3,818,273.

Criteria: Title 34 *U.S. Code of Federal Regulations* (CFR) Part 200.78 provides that a local education 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 2021 federal fiscal year. Specifically, CTECS spent a combined \$308,175 over the amounts allotted in the application for three schools. In addition, CTECS spent \$3,697 for three ineligible schools for the 2021 federal fiscal year and \$206 for one ineligible school for the 2022 federal fiscal year.

Context: We reviewed Title I, Part A expenditures at CTECS by school and expenditure type for the 2021 and 2022 federal fiscal years. Title I, Part A allotments to CTECS totaled \$3,772,051 and \$4,202,904, respectively.

Questioned Costs:

Federal Award #	Questioned Costs
S010A210007	\$311,872
S010A220007	206
Total	\$312,078

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 their administration of the program.

Prior Audit Finding: We previously reported this as finding 2021-301 and in four prior audits.

Recommendation: The State Department of Education's Connecticut Technical Education and Career System should implement 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:

"We agree with this finding. After a review with Connecticut State Department of Education (CSDE) Title I program staff, CTECS staff, and the Office of Internal Audit, a corrective action plan was developed. This included assigning monitoring responsibilities to CTECS program staff. Additionally, they were trained in the electronic Grants Management System (eGMS) to ensure appropriate and timely budget revisions are made. CTECS was instructed in the process of making payroll revisions to ensure staff are properly coded to the appropriate Title I funding year.



CTECS was provided guidance in the Title I selection and allocation of funds (supplement, not supplant); how to complete the comparability report; and finally, spending guidance were provided, “Necessary and Reasonable” definitions. The CSDE Title I program staff will continue to work with CTECS to ensure compliance.”

2022-302 Special Reporting – Federal Funding Accountability and Transparency Act

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 2020-2021 and 2021-2022

Federal Award Numbers: S010A210007 and S010A220007

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 2020-2021 and 2021-2022

Federal Award Numbers: H027A210021 and H027A220021

Special Education – Preschool Grants (IDEA Preschool) (Assistance Listing 84.173)

Federal Award Agency: United States Department of Education

Award Years: Federal Fiscal Year 2020-2021 and 2021-2022

Federal Award Numbers: H173A200024 and H173A210024

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 Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 month following the month in which the obligation was made.



- Condition:* Our review disclosed that the State Department of Education (SDE) did not report its subawards on FSRS.
- Context:* During the fiscal year ended June 30, 2022, SDE provided subawards of \$141,863,517 for Title 1, Part A; \$123,776,327 for IDEA, Part B; \$3,614,372 for IDEA Pre-school; \$168,195,021 for Elementary and Secondary School Emergency Relief Fund; \$232,117,452 for American Rescue Plan Elementary and Secondary School Emergency Relief Fund; and \$527,572 for American Rescue Plan Elementary and Secondary Schools Emergency Relief – Homeless Children and Youth.
- Questioned Costs:* \$0
- Effect:* SDE decreased its public transparency regarding its spending of federal awards.
- Cause:* The department was unable to comply with this requirement due to staffing constraints. In addition, the transition from using the Data Universal Numbering System (DUNS) number to a Unique Entity Identifier (UEI) resulted in FSRS rejecting uploads.
- Prior Audit Finding:* We previously reported this as finding 2021-302.
- 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. A report has been developed in the electronic Grants Management System (eGMS), that will allow the Connecticut State Department of Education (CSDE) to extract the relevant data in order to complete the requisite reports in FSRS.gov. Training for employees has been conducted and will be repeated to ensure all are aware of the monthly requirement. Please note that with the introduction of Unique Entity Identifier (UEI), many entities struggled with obtaining UEIs, further impeding on the reporting process. We will ensure all reports are filed in a timely manner.”

**DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION****2022-350 Reporting – Federal Funding Accountability and Transparency Act****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 Years 2020-2021 and 2021-2022****Federal Award Numbers: 4500DRCTP00000001 and 4580DRCTP00000001**

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: Our review of reporting for the Federal Funding Accountability and Transparency Act identified that DESPP entered six subawards, totaling \$1,581,055, into FSRS between 30 days and eight months and ten days late.

Context: During the fiscal year ended June 30, 2022, DESPP made 295 subawards of \$30,000 or more. We reviewed ten subawards, totaling \$6,283,035. The sample was not statistically valid.

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 workload related to the COVID-19 pandemic.



Prior Audit Finding: We previously reported this as finding 2021-350.

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:

“We agree with this finding. The agency has followed through on its commitment to hire or train additional staff. Recognizing the Federal Funding Accountability and Transparency Act (FFATA) requirement, the Department of Emergency Services and Public Protection’s Division of Emergency Management and Homeland Security (DEMHS) committed to hiring additional staff in order to meet the increased staff time requirement. The agency has hired two additional staff to meet the additional reporting requirement as a result of increased demands and they are currently receiving training specifically on the FFATA reporting process. As we have added to DEMHS staff and have not had any additional disaster response activities other than COVID-19, multiple DEMHS staff members have been trained and are able to enter sub grants into the FFATA Subaward Reporting System (FSRS) now. These individuals are training on FFATA reporting and will be assigned the primary role of completing the FFATA reporting requirement in a more accurate and timely manner. Two staff members can enter them, following a standard template and working with program staff. Additionally, we are working toward implementing an expanded capability to complete FFATA reporting across all federal grants.”

**OFFICE OF POLICY AND MANAGEMENT****2022-400 Activities Allowed or Unallowed – Inadequate Control Over Invoices and Lack of Completion of Audits****COVID-19 Coronavirus Relief Fund (Assistance Listing 21.019)****Federal Award Agency: United States Department of the Treasury****Award Years: Federal Fiscal Years 2020-2021 and 2021-2022****Federal Award Numbers: 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 Public Health (DPH) and other state agencies to assist with specific areas of need.

DPH initially contracted with ten hospitals, lab facilities, and local community centers to provide COVID-19 testing for all Connecticut long-term care facility residents and staff. During the fiscal year ended June 30, 2022, DPH utilized four of these contractors. DPH reimbursed the contractors with CRF funding based on fees for each specimen collected and lab test processed, as set forth in the contract.

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.

86 Federal Register 10 (January 15, 2021) does not require recipients to use fund payments as the source of funding of last resort. However, recipients may not use CRF payments to cover expenditures other federal programs would reimburse.

The DPH contract provides that the contractor can bill third-party insurance plans for covered residents' collected specimens and lab testing and requires the contractor to remit all amounts collected to the department. The contract requires DPH to audit the contractors to ensure they complied with their contract.

Condition:

DPH did not reconcile the contractor collected specimen total on contractor invoices to the corresponding lab result data for COVID-19 testing to ensure their accuracy prior to paying the invoices.



DPH started to audit the ten contractors that initially received CFR funding but had not completed these reviews as of December 2022.

Context: During the fiscal year ended June 30, 2022, DPH expended \$5,289,658 of Coronavirus Relief Funds, of which \$4,854,891 was reimbursed to four contractors for providing COVID-19 testing in Connecticut long-term care facilities.

DPH received \$1,291,316 in insurance recoveries from one of the four contractors. DPH also received \$307,606 in recoveries from another contractor that received funding during the prior year.

Questioned Costs: \$0

Effect: Contractors could claim excess COVID-19 specimen and lab testing fees.

Cause: DPH informed us that although it reviews invoice summaries for mathematical accuracy, it has no controls to reconcile the contractor invoices to the corresponding lab result data.

DPH indicated that since many factors are involved, auditing the contractors will take time.

Prior Audit Finding: We previously reported this as finding 2021-404.

Recommendation: The Department of Public Health should strengthen its internal controls to adequately verify contractor invoices related to long-term care facility COVID-19 testing and should complete the audits of its contractors.

Views of Responsible Officials:

Response provided by the Department of Public Health:

“The Department agrees with this finding. On December 2021, DPH started coordination with the various long-term care facilities to verify the testing services of resident and staff provided by the contractors in their respective facilities for which payments were made to the contractors.

Also, on September 2022, DPH initiated an audit of all the contractors to confirm compliance with the provisions of the contract for which they were engaged to perform said testing services. Care Partners determined not to have provided the services they were paid for would be subject to questioned costs and the department will pursue recovery of such costs including any insurance related recoveries. The agency anticipates completing the audit by March 31, 2023.

In accordance with the Office of State Comptroller (OSC) directives and



guidance on “Expenditures” per the State Accounting Manual and agency practice for payables, in July 2021, DPH implemented several controls to adequately verify contractor’s invoices prior to payment to contractors providing testing and other COVID-19 related services to it. DPH Accounts Payable (AP) require contractors to submit data supporting each invoice billed for COVID-19 services. The data is reviewed against the invoice for anomalies, and potential duplicate billings. AP notifies the contractor of any anomalies or duplicate billing and any such duplicates and or anomalies are removed from payment until resolved. AP submits data to the relevant DPH Program for verification using an independent source.

The independent source is based on data provided by the contractor directly to the DPH Program for said services. The DPH Program review and certify or not certify the data for consistency with services provided and reported by the contractor. The DPH Program coordinates with the contractor to resolve any issues or discrepancies based on the outcome of their review. AP utilizes the certification as confirmation to make payment to the contractor.”

Response provided by the Office of Policy and Management:

“The Office of Policy and Management understands that the Department of Public Health has initiated an audit of contractors and that the process is currently ongoing with an anticipated completion day of March 31, 2023.”

2022-401 Subrecipient Monitoring – Homeless Shelter Decompression

COVID-19 Coronavirus Relief Funds (Assistance Listing 21.019)

Federal Award Agency: United States Department of the Treasury

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 they achieve 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: Our review of three subrecipients disclosed the following. We found that the Department of Housing did not:

- Obtain a quarterly narrative report for one subrecipient.
- Obtain an interim financial report for two subrecipients.
- Obtain an annual financial report for three subrecipients.
- Obtain an annual audit for three subrecipients.
- Complete administrative desk audits and on-site programmatic audits for three subrecipients.
- 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.

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 2021-407.

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:

“The Office of Policy and Management agrees with the finding and concurs with the Department of Housing’s response.”

2022-402 Subrecipient Monitoring – Workforce Training Innovation Fund Program

COVID-19 Coronavirus Relief Funds (Assistance Listing 21.019)

Federal Award Agency: United States Department of the Treasury

Award Years: Federal Fiscal Year 2020-2021 and 2021-2022

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 Economic and Community Development (DECD) and other state agencies to assist with specific areas of need.

DECD administered the Workforce Training Innovation Fund program to support partnerships that provide market relevant training for displaced workers seeking to upskill or change careers and opportunity youth adversely affected by the economic effects of the Coronavirus pandemic.

Criteria:

Title 2 *U.S. Code of Federal Regulations* Part 200.332(d)(2) provides that pass-through entity monitoring of the subrecipient must include following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address single audit findings related to the subaward.

Condition:

Our review of six subrecipients disclosed that DECD did not review three subrecipients’ single audit reports.

Context:

During the fiscal year ended June 30, 2021, DECD provided six subrecipients with \$7,596,533 of Coronavirus Relief Funds to administer the Workforce Training Innovation Fund program. DECD should have reviewed single audit reports associated with this funding during the fiscal year ended June 30, 2022.



Questioned Costs: \$0

Effect: Without reviewing single audit reports, there is an increased risk that the subrecipient did not take prompt and appropriate action on all deficiencies pertaining to its federal award.

Cause: DECD is not adequately monitoring its subrecipients.

Prior Audit Finding: We previously reported this finding as 2021-409.

Recommendation: The Department of Economic and Community Development should adequately monitor subrecipients. The department should obtain, review, and follow up as necessary on all subrecipient single audit reports.

Views of Responsible Officials:

Response provided by the Department of Economic and Community Development:

“We agree with this finding. The Department of Economic & Community Development (DECD) has since reviewed the three (3) Single Audit reports and submitted a copy of the review.

Based on a memorandum of understanding (MOU) between the Office of Policy and Management (OPM), Department of Labor (DOL) and DECD dated July 7, 2020, and amended on November 17, 2020, the Office of Workforce Strategy (OWS) was established as a division within DECD. Effective July 1, 2021, the OWS was codified as an independent Agency established with Administrative Purposes Only (“APO”) to the Office of the Governor. On September 24, 2021, a MOU was executed between OPM, DOL and DECD that terminated the original MOU dated July 7, 2020, and the amended MOU dated November 17, 2020.”

Response provided by the Office of Policy and Management:

“The Office of Policy and Management agrees with the finding and concurs with the Department of Economic and Community Development’s response.”

2022-403 Allowable Costs / Cost Principles – Payments for COVID-19 Test Kits

COVID-19 Coronavirus Relief Funds (Assistance Listing 21.019)

Federal Award Agency: United States Department of the Treasury

Award Years: Federal Fiscal Year 2020-2021 and 2021-2022

Federal Award Number: N/A



<i>Background:</i>	<p>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 Administrative Services (DAS) and other state agencies to assist with specific areas of need.</p>
<i>Criteria:</i>	<p>Title 2 <i>U.S. Code of Federal Regulations</i> Part 200.303 requires the non-federal 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.</p> <p>Title 2 CFR Part 200.403 provides to be allowable under federal awards, costs must be necessary and reasonable for the performance of the federal award and must be adequately documented.</p>
<i>Condition:</i>	<p>We reviewed 40 expenditures totaling \$18,320,190. Our review disclosed that DAS ordered and paid for 501,840 COVID-19 test kits. However, our reconciliation determined that DAS only received 494,223 test kits. As a result, DAS overpaid the vendor \$144,342 for 7,617 test kits that it did not receive.</p>
<i>Context:</i>	<p>During the fiscal year ended June 30, 2022, DAS expended \$18,469,530 of Coronavirus Relief Funds, including \$17,630,630 for COVID-19 test kits.</p> <p>The sample was not statistically valid.</p>
<i>Questioned Costs:</i>	<p>We identified \$144,342 in questioned costs.</p>
<i>Effect:</i>	<p>DAS overpaid for COVID-19 test kits and received federal reimbursement for unallowed expenditures.</p>
<i>Cause:</i>	<p>DAS did not have sufficient internal controls to detect and correct payment errors. DAS stated it had reconciled the receiving documents to the vendor invoice prior to approving the payment. However, it could not reperform the reconciliation.</p>
<i>Prior Audit Finding:</i>	<p>We have not previously reported this finding.</p>
<i>Recommendation:</i>	<p>The Department of Administrative Services should strengthen internal controls over purchasing to ensure it reconciles invoices to the receipt of goods or services before making a payment. The department should attempt to recover the amount overpaid and should return federal reimbursement for unallowed expenditures.</p>



*Views of Responsible
Officials:*

Response provided by the Department of Administrative Services:

“We agree with this finding and will reach out to the vendor to request the refund of \$144,342.”

Response provided by the Office of Policy and Management:

“The Office of Policy and Management agrees with the finding and will work with the Department of Administrative Services to ensure the overpayment is returned.”



DEPARTMENT OF ADMINISTRATIVE SERVICES

2022-450 Allowable Costs/Cost Principles – Statewide Cost Allocation Plan – Billing Rate Development

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 2020-2021 and 2021-2022
Federal Award Numbers: 2101CTTANF and 2201CTTANF

Background: The Department of Administrative Services' (DAS) General Services Revolving Fund (GSRF) is an internal service fund used primarily to account for the revenue and expenditures related to fleet vehicle operations billed to other state agencies. The department utilizes GSRF to recover the purchase price and relevant overhead costs of state vehicles to prepare and maintain them for use. DAS recovers these costs over the life of the vehicles using a cost recovery rate that is part of an approved schedule of rates included in Section II of the Statewide Cost Allocation Plan for the fiscal year ended June 30, 2022.

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200 Appendix V (B)(3) defines billed central services as central services that are billed to benefitted agencies or programs on an individual fee-for-service or similar basis. Typical examples of billed central services include computer services, transportation services, insurance, and fringe benefits.

Title 2 CFR Part 200 Appendix V (G)(4) provides that a comparison of the revenue generated by each billed service (including total revenues whether or not billed or collected) to the actual allowable costs of the service will be made at least annually, and an adjustment will be made for the difference between the revenue and allowable costs.

Title 2 CFR Part 200 Appendix V (D)(1)(b) requires that a cost allocation plan should include a reconciliation of actual allocated central service costs to the estimated costs used for either the most recently completed year or the year immediately preceding the most recently completed year.

Condition: Our review of GSRF fleet billing rates charged to state agencies disclosed that DAS did not reduce the portion of billed rates from prior period overhead costs to adjust for revenue collected that exceeded allowable costs. As a result, the monthly billing rate exceeded the costs of maintaining and managing statewide fleet vehicles during the fiscal year ended June 30, 2022.



- Context:* Statewide fleet revenue totaled \$18,763,009, of which \$3,046,401 was charged to a single state agency and subsequently allocated to various federal programs based on its approved cost allocation plan. In addition, DAS directly billed \$521,597 to federal programs at 12 other state agencies.
- Questioned Costs:* We identified questioned costs totaling \$35,458 charged to the Temporary Assistance for Needy Families program. We discovered additional questioned costs at other state agencies for other federal programs. The total effect on federal awards depends on how each affected agency allocated central services charges.
- Effect:* Without timely adjustments to billed rates based on supported costs, the rates billed to federal programs may include unallowable costs.
- Cause:* DAS informed us that it only updates billed administrative rates biennially in accordance with guidance from the Office of Policy and Management. As a result, DAS did not perform annual reconciliations to adjust rates based on actual costs.
- Prior Audit Finding:* We have not previously reported this finding.
- Recommendation:* The Department of Administrative Services should annually calculate rate adjustments to ensure billed rates include only supported and allowable costs in accordance with federal regulations. The department should also seek prompt approval of annual rate adjustments from the Office of Policy and Management.
- Views of Responsible Officials:* “We agree. DAS will be calculating the fleet rates annually, and we will factor in the historical recovery rate in each year’s analysis. The process has been documented for transparency and accountability.”

**SOUTHERN CONNECTICUT STATE UNIVERSITY****2022-600 Allowable Costs/Cost Principles – Time and Effort or Equivalent Reporting Records****Research Related to Deafness and Communication Disorders – Neurobiological Signatures of Perception of Audiovisual Speech in Children with Autism Spectrum Disorders (Assistance Listing 93.173)****Federal Award Agency: National Institute of Health****Award Year: State Fiscal Year Ended June 30, 2022****Federal Award Number: 2R15DC013864-02****Extramural Research Programs in the Neurosciences and Neurological Disorders (Assistance Listing 93.853)****Federal Award Agency: National Institutes of Health****Award Year: State Fiscal Year Ended June 30, 2022****Federal Award Number: R15NS116630**

Criteria: Title 2 U.S. Code of Federal Regulations Part 200.430 provides that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by an internal control system which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Condition: We tested 45 monthly payroll certifications, totaling \$238,996, charged to the federal research programs at Southern Connecticut State University during the audited period. We noted three instances, totaling \$2,696, in which the university did not certify time and effort reports or equivalent documentation to provide after the fact certification that employees worked on the applicable grants. This amount consists of \$2,585 for Research Related to Deafness and Communication Disorders and \$111 for Extramural Research Programs in the Neurosciences and Neurological Disorders.

In each instance noted, the university was unaware that the time and effort reports were not certified until we requested them.

Context: During the fiscal year ended June 30, 2022, Southern Connecticut State University charged \$434,258 in payroll expenditures to federal research programs. Our testing of payroll expenditures consisted of \$37,900 for Research Related to Deafness and Communication Disorders and \$30,365 for Extramural Research Programs in the Neurosciences and Neurological Disorders.

The sample was not statistically valid.



Questioned Costs: \$0

Effect: Without properly certified time and effort records, the university lacks supporting documentation to confirm that it appropriately charged salaries and wages to federal programs. The university and federal grantors lack assurance that these charges are accurate and allowable.

Cause: The university cited a temporary staffing shortage and a resulting clerical error.

Prior Audit Finding: We previously reported this as finding 2021-600 and in two prior audits.

Recommendation: Southern Connecticut State University should ensure that it properly executes a time and effort reporting or equivalent system to sufficiently support payroll costs charged to federal programs.

Views of Responsible Officials:

“We agree with the finding.

Payroll certification was completed in a timely fashion for nearly all of the tested payroll. The two exceptions represent 0.62% of the university’s total research and development payroll costs. The issues occurred because of a temporary staffing shortage and a resulting clerical error.

Certification reports were submitted to the Principal Investigators on a timely basis; staff follow-up was hindered by the temporary loss of part-time staff and staff on emergency leave.”



STUDENT FINANCIAL ASSISTANCE CLUSTER – DEPARTMENTS OF EDUCATION AND HIGHER EDUCATION – STATEWIDE

The following institutions had identification numbers assigned by the Office of Post-Secondary Education (OPE) as of the fiscal year ended June 30, 2022:

<u>Institution</u>	<u>OPE ID</u>
University of Connecticut	00141700
Central Connecticut State University	00137800
Eastern Connecticut State University	00142500
Southern Connecticut State University	00140600
Western Connecticut State University	00138000
Charter Oak State College	03234300
Asnuntuck Community College	01115000
Capital Community College	00763500
Gateway Community College	00803700
Housatonic Community College	00451300
Manchester Community College	00139200
Middlesex Community College	00803800
Naugatuck Valley Community College	00698200
Northwestern Connecticut Community College	00139800
Norwalk Community College	00139900
Quinebaug Valley Community College	01053000
Three Rivers Community College	00976500
Tunxis Community College	00976400
A.I. Prince Technical High Technical College	00982200
Bullard-Havens Technical High School	01149600
E.C. Goodwin Technical High School	00927700
Eli Whitney Technical High School	00730000
Emmett O'Brien Technical High School	02562400
Grasso Southeastern Technical High School	02213000
H.C. Wilcox Technical High School	01218500
Henry Abbott Technical High School	01326400
H.H. Ellis Technical High School	02058900
Howell Cheney Technical High School	02245300
J.M. Wright Technical High School	00929100
Norwich Technical High School	01184300
Oliver Wolcott Technical High School	03231400
Platt Technical High School	02565000
Vinal Technical High School	01169700
W.F. Kaynor Technical High School	02300000
Windham Technical High School	00731100

**2022-650 Cash Management****Federal Pell Grant Program (Assistance Listing 84.063)****Federal Award Agency: United States Department of Education****Award Year: 2021-2022****Federal Award Number: Capital Community College – P063P212976****Federal Direct Student Loans (Assistance Listing 84.268)****Federal Award Agency: United States Department of Education****Award Year: 2021-2022****Federal Award Number: Capital Community College – P268K222976**

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: Capital Community College held excess Pell funds longer than allowed in one instance. The college had an excess cash balance of \$22,290 to \$44,933 for between six and 13 days beyond the allowable three and seven-day tolerance periods.

Capital Community College held excess Direct Loan funds longer than allowed in two instances. The college had excess cash balances of \$2,388 and \$3,454 to \$5,625 for eight and 58 days beyond the allowable seven-day tolerance period, respectively.

Context: During the fiscal year ended June 30, 2022, Capital Community College made four Pell drawdowns, totaling \$4,150,000, and five Direct Loan



drawdowns, totaling \$574,506. We reviewed all nine drawdowns and daily cash balances.

Questioned Costs: \$0

Effect: Capital Community College did not comply with established cash management procedures and may be subject to the consequences established by Title 34 CFR Part 668.166(c).

Cause: There was a lack of communication between the finance department that drew down funds and the financial aid department that processed adjustments.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: Capital Community College should strengthen internal controls over cash management to ensure that it returns excess cash within required deadlines.

Views of Responsible Officials: “The college agrees with this finding.”

2022-651 Special Tests and Provisions – Return of Title IV Funds

Federal Supplemental Educational Opportunity Grants (Assistance Listing 84.007)

Federal Award Agency: United States Department of Education

Award Year: 2021-2022

**Federal Award Numbers: Western Connecticut State University – P007A210808
Norwalk Community College – P007A210784**

Federal Pell Grant Program (Assistance Listing 84.063)

Federal Award Agency: United States Department of Education

Award Year: 2021-2022

**Federal Award Numbers: Western Connecticut State University – P063P211214
Norwalk Community College – P063P211221**

Federal Direct Student Loans (Assistance Listing 84.268)

Federal Award Agency: United States Department of Education

Award Year: 2021-2022

**Federal Award Numbers: Western Connecticut State University – P268K221214
Norwalk Community College – P268K221221**

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(f)(2)(i) states that the total number of calendar days in a payment period includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a payment period and the number of calendar days completed in that period.

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:

Western Connecticut State University:

We reviewed ten students who withdrew from enrollment during the fall 2021 and spring 2022 semesters and found that the university did not use the correct enrollment period for three students who withdrew during the spring 2022 semester and required a return of Title IV funds. Further review disclosed that the university used an incorrect enrollment period in its calculation for the return of Title IV funds for all students who withdrew during the spring 2022 semester.

Norwalk Community College:

We reviewed ten students who withdrew from enrollment during the fall 2021 and spring 2022 semesters and found that the college did not use the correct enrollment period for four students who withdrew during the spring 2022 semester and required a return of Title IV funds. Further review disclosed that the college used an incorrect enrollment period in its calculation for the return of Title IV funds for all students who withdrew during the spring 2022 semester.

Our review also found that the college did not promptly return \$3,005 in Title IV funds for three students. The college returned the funds between 13 and 14 days beyond the 45-day threshold.

Context:

Western Connecticut State University:

During the fall 2021 and spring 2022 semesters, 142 students withdrew from enrollment. We randomly selected ten students; six who withdrew during the fall 2021 semester and four who withdrew during the spring 2022 semester. For nine of the students, the university returned \$17,755 in Title IV funds; \$11,093 for six students who withdrew during the fall 2021 semester and \$6,662 for three students who withdrew during the spring 2022 semester.



The sample was not statistically valid.

Norwalk Community College:

During the fall 2021, spring 2022, and summer 2022 semesters, 406 students withdrew from enrollment. We randomly selected ten students; six who withdrew during the fall 2021 semester and four who withdrew during the spring 2022 semester. For the ten students, the college returned \$6,828 in Title IV Funds; \$5,088 for six students who withdrew during the fall 2021 semester and \$1,740 for four students who withdrew during the spring 2022 semester.

The sample was not statistically valid.

Questioned Costs: \$0

Effect:

Western Connecticut State University:

The university over returned Title IV funds for two of the ten students reviewed.

Norwalk Community College:

The college over returned Title IV funds for four of the ten students reviewed.

The college did not return federal funds to the U.S. Department of Education within the required deadline.

Cause:

Western Connecticut State University:

The university misinterpreted the federal requirements. The university did not include the correct number of days in a scheduled break that lasted more than five consecutive days when entering the total number of calendar days for the period of enrollment into its system.

Norwalk Community College:

The college misinterpreted the federal requirements. The college did not include the correct number of days in a scheduled break that lasted more than five consecutive days when entering the total number of calendar days for the period of enrollment into its system.

The untimely return of federal funds to the U.S. Department of Education resulted from human error.



Prior Audit Finding: We previously reported this as finding 2021-651 and in 11 prior audits.

Recommendation: Western Connecticut State University and Norwalk 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:

Western Connecticut State University:

“The university agrees with this finding in part. The university used seven break days instead of the eight usual days. The university intentionally included the Sunday before break in the calculation of enrollment days because, due to COVID-19, course offerings were mainly still hybrid or online and Sundays were days in which academic activities including asynchronous courses were taking place. The university acted with intention and good faith of its interpretation of the regulation and identified participation in asynchronous courses as more than mere homework or assignments but actual class time. The university accepts the finding and corrective recommendation. As of December 21, 2022, the university, upon recommendation, made the necessary adjustments to make the students whole. The university’s Spring 2023 semester break days equal eight days.”

Norwalk Community College:

“The college agrees with this finding.”

Auditors’ Concluding Comments:

While we agree that Western Connecticut State University acted in good faith, we previously contacted the U.S. Department of Education for guidance on this matter. The U.S. Department of Education explained that requiring students to submit work during a break or having students work on assignments or projects over a break is not the same as formal class time and should not equate to actual classroom instruction.



DEPARTMENT OF AGING AND DISABILITY SERVICES

2022-700 Subrecipient Monitoring

COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (Assistance Listing 93.044)

Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (Assistance Listing 93.044)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Numbers: 2001CTOASS, 2001CTSSC2, 2101CTHDC6, 2101CTOASS, 2201CTOAFc, 2201CTOAHd, 2201CTOAPH, and 2201CTOASS

COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services (Assistance Listing 93.045)

Special Programs for the Aging, Title III, Part C, Nutrition Services (Assistance Listing 93.045)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Numbers: 2001CTHDC3, 2001CTOACM, 2001CTOAHd, 2101CTHDC6, 2101CTOACM, 2101CTOAHd, 2201CTOACM, 2201CTOAFc, 2201CTOAHd, and 2201CTOAPH

Nutrition Services Incentive Program (Assistance Listing 93.053)

Federal Award Agency: United States Department of Health and Human Services

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Numbers: 2001CTOANS, 2101CTOANS, and 2201CTOANS

Background:

The U.S. Department of Health and Human Services, Administration for Community Living, awarded funding to the Department of Aging and Disability Services (ADS) to facilitate the development and implementation of a comprehensive, coordinated system to provide home and community-based long-term care that is responsive to the needs and preferences of older individuals and their family caregivers.

ADS contracts with five area agencies on aging as subrecipients to provide services to older adults. The contracts require ADS to approve the area agencies on aging area plans in which the agencies provide assurances that they met various Older Americans Act requirements. Independent public accountants perform required audits for the subrecipients. The Office of Policy and Management requires audit report submissions through its online Electronic Audit Reporting System (EARS).



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 200.332(b) provides that the pass-through entity must evaluate each subrecipient's risk of non-compliance with federal statutes, regulations, and the terms and conditions of the subaward to determine the appropriate subrecipient monitoring.

Title 2 CFR 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 that they achieve performance goals. This includes reviewing financial and performance reports required by the pass-through entity, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award, issuing management decisions for audit findings, and resolving audit findings related to the subaward.

Title 2 CFR Part 200.332(f) provides that the pass-through entity must verify that every subrecipient has met the audit requirements when the pass-through entity expects that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold. Title 2 CFR Part 200.501(b) states that a non-federal entity that expends federal awards of \$750,000 or more during the non-federal entity's fiscal year must have a single audit conducted in accordance with Title 2 CFR Part 200.514.

Condition: Our review of five subrecipients disclosed the following:

- ADS lacks written policies and procedures for subrecipient monitoring.
- ADS did not notify subrecipients that single audits are required if total federal expenditures from all sources exceed \$750,000.
- ADS did not perform risk assessments on subrecipients to determine their necessary monitoring level.
- ADS could not provide documentation that it reviewed financial and programmatic reports prior to providing subrecipients with additional funding.
- ADS did not conduct the required review of subrecipient single audit reports, follow up on audit findings, and issue management decisions for audit findings.



Context: During the fiscal year ended June 30, 2022, ADS provided its five subrecipients with \$16,504,275 in awards. All five subrecipients were required to submit financial and programmatic reports to ADS and file federal single audit reports through EARS. We reviewed all contracts and available reports.

Questioned Costs: \$0

Effect: ADS has limited assurance that area agencies on aging used federal funds for allowable activities.

Cause: ADS does not have adequate procedures to monitor subrecipient activities. When the State Unit of Aging was originally part of the Department of Social Services (DSS), DSS was responsible for monitoring subrecipients. However, upon the State Unit of Aging's 2013 separation from DSS, DSS did not adequately transfer its subrecipient monitoring responsibilities to the new agency.

Prior Audit Finding: We previously reported this as finding 2021-703.

Recommendation: The Department of Aging and Disability Service should strengthen internal controls to ensure it complies with federal subrecipient monitoring requirements.

Views of Responsible Officials: "The Department of Aging and Disability Services agrees with this finding."



DEPARTMENT OF HOUSING

2022-725 Allowable Costs / Cost Principles – Inadequate Monitoring

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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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. 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 200.329 provides that recipients of federal awards are responsible for oversight of the operations of award supported activities. They must monitor their activities under federal awards to ensure that they comply with applicable federal requirements and meet performance expectations.

DOH contracted with a vendor to assist with the administration of its housing subsidy programs. The contract provides that DOH must at least annually review and evaluate the performance of the contractor and its subcontractors. DOH must also conduct site visits at funded facilities and program sites administered by the contractor.

Condition:

During the fiscal year ended June 30, 2022, DOH did not review and evaluate the performance of its contractor and did not conduct site visits.



Context: During the fiscal year ended June 30, 2022, housing assistance payments and utility reimbursements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs totaled \$91,793,150.

Questioned Costs: \$0

Effect: DOH has limited assurance about whether its contractor properly complied with the federal requirements for the program.

Cause: The department has not devoted the resources necessary to monitor its contractor.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Housing should strengthen internal controls to ensure it properly monitors its contractor for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs.

Views of Responsible Officials: “We agree with this finding. 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. This review will enable the department to recruit additional personnel specifically tasked with overseeing the monitoring of the Section 8 program. In addition, DOH has scheduled and will complete a monitoring of the Section 8 contractor for fiscal year 2023.”

2022-726 Allowable Costs / Cost Principles – Reconciliations

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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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.
- Context:* During the fiscal year ended June 30, 2022, housing assistance payments and utility reimbursements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs totaled \$91,793,150. Housing assistance payments for Emergency Housing Vouchers totaled \$1,246,370.
- 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 2021-726.

Recommendation: The Department of Housing should regularly reconcile the amount of the Section 8 Housing Choice Vouchers and Mainstream Vouchers program funding, including Emergency Housing Vouchers funding, to its contracted vendor's assistance payments to participants.

Views of Responsible Officials:

"We agree with this finding. DOH will work to reconcile rental assistance payments disbursed to participants with funding allocated to our contractor. 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."

2022-727 Allowable Costs / Cost Principles – Assistance Payments

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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 982.54 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 states that landlords can only request rent increases at the annual anniversary of the HAP contract. The request must be in writing and in the form and manner required by the PHA.

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 982.516 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 40 housing assistance payments and utility reimbursements, totaling \$41,134, disclosed that in 13 cases, payments were incorrectly calculated or not adequately supported. Some cases had multiple errors.

- In four cases, the PHA incorrectly calculated or could not support the tenants' total annual incomes.
- In five cases, the PHA incorrectly calculated or could not support the allowances or deductions.
- In four cases, the PHA did not use the correct payment standard.
- In four cases, the PHA incorrectly calculated the utility allowances or did not use the correct utility allowance schedule.
- In one case, there was no support on file for a rent increase.
- 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 \$1,675 in housing assistance and utility reimbursement overpayments and \$623 in underpayments for the tested benefit months. Further review noted an additional \$15,220 in housing assistance and utility reimbursement overpayments, and \$2,768 in underpayments during the audited period.

Context: During the fiscal year ended June 30, 2022, HAP transactions and utility reimbursements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs totaled \$91,793,150.

The sample was not statistically valid.

Questioned Costs: Our review identified questioned costs totaling \$16,895.

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 2021-725 and in seven 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. This review will enable the department to recruit additional personnel specifically tasked with overseeing the monitoring of the Section 8 program.”

Auditors’ Concluding Comments: We did not find that these minor errors were due to clerical errors. Our testing disclosed that the department incorrectly calculated or did not have adequate support for 33% of the tested housing assistance and utility benefit payments.

2022-728 Eligibility

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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 5.216 provides that each assistance applicant must submit the complete and accurate social security number assigned to the applicant and to each member of the applicant's household.

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 to provide verification of social security numbers for all family members aged six and older before admission (if they have been issued a number by the Social Security Administration). The administrative plan also requires the family to complete a personal declaration form before all reexamination interviews. The personal declaration form is used to determine eligibility and provides information related to income, assets, household composition, expenses, and other applicant information. The family must complete the form within 30 business days.

Condition:

Our review of 40 case files totaling \$41,134 disclosed the following:



- In nine cases, the PHA did not verify household members were not lifetime registered sex offenders or check their criminal record during the annual reexamination.
- In three 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 two cases, the PHA did not have social security cards on file for every member of the household aged six and older.
- In one case, the applicant did not sign a personal declaration form during the reexamination.

Context: During the fiscal year ended June 30, 2022, HAP transactions and utility reimbursements for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs totaled \$91,793,150.

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 have not previously reported this finding.

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. 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. This review will enable the department to recruit additional personnel specifically tasked with overseeing the monitoring of the Section 8 program.”

2022-729 Special Tests and Provisions – Rolling Forward Equity Balances

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 2020-2021 and 2021-2022****Federal Award Number: ACC CT 901 VO****Mainstream Vouchers (Assistance Listing 14.879)****Federal Award Agency: United States Department of Housing and Urban Development****Award Years: Federal Fiscal Years 2020-2021 and 2021-2022****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. However, 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 and RNP. In addition, DOH was unable to clearly explain how the incorporation of certain data elements in the reported amounts corresponded with HUD PIH-2015-17 guidance.
- Context:* DOH reported the following balances for June 2022: \$11,789,236 for Section 8 Housing Choice Vouchers UNP; \$1,268,294 for Mainstream Vouchers Program RNP; \$412,721 for Mainstream Vouchers Program UNP; \$802,589 for Emergency Housing Vouchers RNP; and \$99,211 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 that are 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 2021-727 and in three 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: “We disagree with this finding. DOH has confirmed with HUD that it is allowable to use administrative funds from a previous year. DOH has previously provided a copy of the email confirmation from HUD with the prior response and will include a copy with this response as well. This should not be a finding.”

Auditors’ Concluding Comments: We are not disputing the department’s contention that it obtained confirmation from HUD that it is allowed to use administrative funds from a previous year. However, this is not relevant to the department’s failure to adequately meet federal reporting requirements. Our review disclosed that DOH was not able to provide adequate support for amounts it reported to HUD and was unable to clearly explain how the incorporation of certain data elements in the reported amounts corresponded with HUD notice PIH-2015-17 guidance.

2022-730 Reporting – Financial Assessment Subsystem for Public Housing

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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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, 2017, 2018, 2019, 2020, and 2021.
- Context:* The department is unable to submit subsequent reports until HUD approves the prior year's submission. In September 2022, DOH submitted unaudited information for the fiscal year ended June 30, 2017.
- 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 DOH staff do not adequately understand the report. The department has not devoted the resources necessary to complete the federal financial reports.
- Prior Audit Finding:* We previously reported this as finding 2021-728 and in five 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. As noted, DOH has submitted the 2017 Audit and is currently working on submitting the 2018 audit. In August 2022, DOH also 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.”

2022-731 Special Tests and Provisions – Reasonable Rent

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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 (HAP) directly to landlords on behalf of eligible families for the lease of suitable program-eligible rental housing.

In Connecticut, the state Department of Housing (DOH) is designated as a PHA and administers the programs statewide with a contracted vendor.



The PHA determines whether rents for units occupied by Section 8 Housing Choice Vouchers or Mainstream Vouchers Program participants are reasonable based upon a comparison with similar unassisted units. The PHA utilizes a rent reasonableness system to determine the average rents for units of like size and type within the same market area.

Criteria:

Title 24 *U.S. Code of Federal Regulations* (CFR) Part 982.507 provides that the PHA may not approve a lease until it determines that the rent is reasonable. The PHA must also redetermine if the rent is reasonable before any increase and at the HAP contract anniversary, if there is a 10% decrease in the published fair-market rent in effect 60 days before the anniversary date. The PHA must determine whether the rent is reasonable in relation to other comparable unassisted units by considering the location, quality, size, unit type, age of the unit, and any amenities, services and utilities provided by the owner in accordance with the lease.

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 provides that the PHA must redetermine the reasonable rent before any increase in the rent or if there is a 5% decrease in the published fair market rent in effect 60 days before the anniversary date. The PHA may elect to redetermine rent reasonableness at any other time. At all times during the assisted tenancy, the rent may not exceed the reasonable rent as most recently determined or redetermined by the PHA.

Condition:

Our review of reasonable rent determinations for ten newly leased units and ten existing units disclosed the following:

- In three cases, the unit characteristics used to determine if rent was reasonable did not match supporting documentation.
- In one case, the PHA did not consider the unit amenities when determining reasonable rent.
- In two cases, the reasonable rent valuation form was not on file.
- In one case, the PHA did not use three comparably similar units to determine the reasonable rent.

Context:

The maximum number of units permitted per DOH's Annual Contributions Contract with HUD ranged from 8,637 to 8,686 units per month during the fiscal year ended June 30, 2022. A determination of reasonable rent would be required at the time of initial leasing, before any increase in the rent, or at the HAP contract anniversary if there is a 5% decrease in the published fair market rent in effect 60 days before the anniversary date.



During the fiscal year ended June 30, 2022, housing assistance payments for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs totaled \$90,097,006. We selected the transactions reviewed from payment information since we could not determine how many reasonable rent determinations the PHA performed during the audited period.

The sample was not statistically valid.

Questioned Costs: \$0

Effect: DOH has reduced assurance that rental rates are reasonable.

Cause: The errors were due to clerical mistakes and omissions by DOH and its contracted vendor.

Prior Audit Finding: We previously reported this as finding 2021-729 and in three prior audits.

Recommendation: The Department of Housing should strengthen internal controls to ensure the accurate and prompt completion of reasonable rent determinations.

Views of Responsible Officials:

“We agree with this finding in part. The Department is currently working with its contracted vendor to identify these specific issues and determine how to prevent their recurrence. While it is impossible to eliminate all clerical errors, the Department and its contracted vendor have implemented a detailed quality control process designed to identify and quickly correct them. If additional corrective actions are necessary, they will be immediately implemented. DOH and its contracted vendor do not believe that this is a systematic weakness or indication of insufficient control or oversight.”

2022-732 Special Tests and Provisions – Housing Assistance Payments

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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 (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 24 *U.S. Code of Federal Regulations* (CFR) Part 200.329 provides that recipients of federal awards are responsible for oversight of the operations of award supported activities. They must monitor their activities under federal awards to ensure that they comply with applicable federal requirements and meet performance expectations.

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 may 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.

Office of Public and Indian Housing (PIH) notice PIH 2021-14 waived, through December 31, 2021, the regulatory requirement to allow PHAs to execute the HAP contract after the 60-day deadline has passed and make housing assistance payments back to the beginning of the lease term. However, the PHA and owner must execute the HAP contract no later than 120 days from the beginning of the lease term.

Condition:

Our review of ten housing assistance payments totaling \$11,678 disclosed that in one case, the PHA paid \$955 under a HAP contract that was invalid because it was not executed within 120 days from the beginning of the lease term. In addition, our review of 20 reasonable rent cases totaling \$21,395 disclosed that in two cases, the PHA paid \$2,606 under HAP contracts that were not signed within 60 calendar days from the beginning of the effective date.



These errors resulted in \$3,561 in HAP overpayments for the tested benefit months. Further review noted an additional \$18,206 in HAP overpayments during the audited period.

Context: During the fiscal year ended June 30, 2022, housing assistance payments for the Section 8 Housing Choice Vouchers and Mainstream Vouchers programs totaled \$90,097,006.

The sample was not statistically valid.

Questioned Costs: We identified questioned costs totaling \$21,767.

Effect: DOH used federal funds in a manner inconsistent with HUD requirements.

Cause: DOH is not adequately monitoring its contractor.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Housing should strengthen internal controls to ensure it complies with federal requirements governing housing assistance payment contract execution.

Views of Responsible Officials:

“We agree with this finding in part. 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. This review will enable the department to recruit additional personnel specifically tasked with overseeing the monitoring of the Section 8 program.”

2022-733 Special Tests and Provisions – CARES Act Funding

COVID-19 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 2020-2021 and 2021-2022

Federal Award Number: ACC CT 901 VO

COVID-19 Mainstream Vouchers (Assistance Listing 14.879)

Federal Award Agency: United States Department of Housing and Urban Development



Award Years: Federal Fiscal Years 2020-2021 and 2021-2022
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. 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.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided supplemental funding for Section 8 Housing Choice Vouchers and Mainstream Vouchers programs housing assistance payments and administrative costs.

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: Section 15011 of the CARES Act requires recipients of \$150,000 or more of CARES Act Funding, to submit a report not later than 10 days after the end of each calendar quarter. The report must contain information regarding the amount of funds received; the amount of funds obligated or expended for each project or activity; a detailed listing of all projects or activities, including a description of the project or activity; and detailed information on any subcontracts or subgrants awarded by the recipient.

Condition: Our review disclosed that DOH did not submit required quarterly reports.

Context: During the fiscal year ended June 30, 2022, CARES Act housing assistance payments and administrative costs for the Section 8 Housing Choice Vouchers and Mainstream Vouchers Programs totaled \$3,466,352.

Questioned Costs: \$0

Effect: DOH did not provide the grantor with the information necessary to fulfill its administrative and monitoring responsibilities.

Cause: DOH was not aware of the quarterly reporting requirement.

Prior Audit Finding: We have not previously reported this finding.



Recommendation: The Department of Housing should strengthen internal controls to ensure it complies with CARES Act reporting requirements.

Views of Responsible Officials:

“We agree with this finding. 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. This review will enable the department to recruit additional personnel specifically tasked with overseeing the monitoring of the Section 8 program.”

2022-734 Allowable Costs/Cost Principles – Payroll Costs

Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) (Assistance Listing 14.269)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Number: B-13-DS-09-0001

National Disaster Resilience Competition (CDBG-NDR) (Assistance Listing 14.272)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Number: B-13-DS-09-0002

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.405 provides that a cost is allocable to a particular federal award if the goods or services involved are chargeable or assignable to that federal award in accordance with relative benefits received.

Title 2 CFR Part 200.430 provides that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to federal awards.



- Condition:* Our review disclosed that DOH did not charge payroll and fringe benefit costs in accordance with relative benefits received to the Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) or the National Disaster Resilience Competition (CDBG-NDR) programs. DOH allocated \$18,021 of CDBG-DR expenditures and \$18,020 of CDBG-NDR expenditures for an employee who did not work on the programs. In addition, DOH allocated \$68,881 of CDBG-DR expenditures and \$189,987 of CDBG-NDR expenditures using estimated allocation rates.
- Context:* During the fiscal year ended June 30, 2022, DOH charged \$218,858 to the CDBG-DR program and \$507,113 to the CDBG-NDR program for payroll and fringe benefit expenditures. We reviewed all payroll and fringe benefit expenditures.
- Questioned Costs:* We identified \$18,020 in questioned costs for CDBG-DR and \$18,021 for CDBG-NDR. We could not determine the amount of questioned costs related to the amounts allocated using estimated allocation rates.
- Effect:* Payroll and fringe benefit costs may not reflect the time actually worked by the employees and may have resulted in charging unallowable costs to the programs.
- Cause:* The department charged payroll and fringe benefit costs based on budget estimates instead of records that supported the employees' actual work.
- Prior Audit Finding:* We previously reported this as finding 2021-731 and in five prior audits.
- Recommendation:* The Department of Housing should strengthen internal controls to ensure that it allocates payroll and fringe benefit expenditures claimed under the Hurricane Sandy Community Development Block Grant Disaster Recovery Grants and National Disaster Resilience Competition programs based on records that accurately reflect the work performed.
- Views of Responsible Officials:* "We disagree with this finding. The department did not charge payroll and fringe benefit costs to the Hurricane Sandy Recovery Grants - CDBG-DR or CDBG-NDR programs for the five members of staff associated with this finding because these charges were done in error using predetermined estimated allocation rates. All charges have been reversed and coded to the correct funding source. Staff working on both the CDBG-DR and CDBG-NDR grants have received override codes within CORE-CT and have been entering them into their respective timesheets for approval. All charges using predetermined estimated allocation rates for staff who do not work on these programs have been corrected."



*Auditors' Concluding
Comments:*

The Department of Housing did not correct these errors until we noted them during our review and brought them to the department's attention. The department needs to implement internal control procedures that will prevent such errors from occurring or, when they occur, provide for their prompt detection and correction.

2022-735 Allowable Costs/Cost Principles – Assistance Payments

COVID-19 Emergency Rental Assistance (Assistance Listing 21.023)

Federal Award Agency: United States Department of the Treasury

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 contracted with multiple certified public accounting firms to assist with review of assistance applications.

Criteria:

Title 2 *U.S. Code of Federal Regulations* Part 200.403 provides to be allowable under federal awards, costs must be necessary and reasonable for the performance of the federal award and must be adequately documented.

Department of the Treasury Frequently Asked Questions (FAQ) # 1 defines an eligible household as a household of one or more individuals who are obligated to pay rent on a residential dwelling.

Treasury FAQ # 5 for the ERA program states that grantees may use ERA funds for rent and rental arrears.

Treasury FAQ # 6 for the ERA program states that grantees may use ERA funds for utilities and home energy costs and utilities and home energy costs arrears.

Treasury FAQ # 15 for the ERA program states that an eligible household that occupies a federally subsidized residential or mixed-use property or



receives federal rental assistance may receive assistance under the ERA, provided that ERA1 funds are not applied to costs that have been or will be reimbursed under any other federal assistance.

Title 15 *United States Code* Section 9058a provides that an eligible grantee shall make payments to a lessor or utility provider on behalf of the eligible household.

DOH UniteCT guidelines stated that the department would provide ERA assistance for utility arrears, rental arrears, and prospective rent. UniteCT would provide 100% of rental arrears accrued after March 13, 2020, subject to a \$15,000 and 12-month cap and 100% of the contracted rent amount for three prospective months, subject to a \$15,000 and 12-month cap. The DOH assistance cannot exceed 12 months, with consideration for an additional three months in extenuating circumstances for a total of 15 months. DOH required applicants to apply every three months to continue receiving prospective rental assistance until May 2022. UniteCT funded 100% of electric arrears up to \$1,500 for a maximum of 12 months.

DOH UniteCT guidelines require data to be verified by a case auditor and a case supervisor prior to payments being made.

DOH UniteCT recertification guidelines require documentation to ensure the current rent due to the owner is consistent with previously received funds.

DOH has a matrix that lists acceptable forms of documentation that ERA applicants can submit. For landlord property ownership, acceptable documentation includes mortgage documents or statements, property tax statements, insurance documentation, or property deeds.

Condition:

Our review of 60 assistance transactions totaling \$309,635 disclosed the following. Some transactions had multiple errors.

- In four cases, DOH made more than 12 months of assistance payments.
- In five cases, DOH provided rental arrears assistance for more months than supported by the applicants' documentation.
- In two cases, the case auditor and case supervisor did not verify payments.
- In two cases, the case auditor and case supervisor did not verify rental information.
- In one case, DOH paid the applicant instead of the landlord.
- In one case, DOH provided rental assistance for costs that were already reimbursed by another federal program.



- In three cases, there was no documentation on file confirming that the applicant was a renter.

These errors resulted in \$11,343 in assistance overpayments.

During our review of 20 administrative expenditures totaling \$12,404,878, we noted that DOH did not have a contract in place for a \$483,749 payment for services.

Context: During the fiscal year ended June 30, 2022, rental and utility assistance payments totaled \$266,674,681. Administrative costs totaled \$35,835,874.

The sample was not statistically valid.

Questioned Costs: We identified \$495,092 in questioned costs.

Effect: DOH has reduced assurance of the accuracy of assistance payments and whether it properly charged administrative costs to the program.

Cause: Lack of oversight by DOH contributed to this condition.

Prior Audit Finding: We previously reported this as finding 2021-733.

Recommendation: The Department of Housing should improve monitoring of program activity to ensure that Emergency Rental Assistance payments are allowable, properly calculated, and made in accordance with program requirements. The department should not disburse funding for administrative costs without properly executed contracts.

Views of Responsible Officials:

“We disagree with this finding. UniteCT workbook rounds up and down because it counts the number of months. For example, we would not calculate 10.56 months of rent we would calculate 11 months of rent. The case review teams were instructed to include the current month as arrears when a tenant’s rental history consistently included nonpayment of rent. This was done to expedite the underwriting process, reduce the need for duplicative communication and create a seamless process for both landlord and tenant. Payment for “\$0” does not need to be verified by a case auditor/supervisor. For the utility cases, the utility company uses various methods to verify if a tenant was a renter. The contractor had a state contract, and a proposal was submitted in April 2021 which was before any services were rendered by this contractor. UniteCT team has done multiple trainings regarding payments to make to applicants and how to identify if another program paid for rental subsidies.”



*Auditors' Concluding
Comments:*

With respect to the specific justifications provided in the department's response:

- Rounding does not justify making more than 12 months of assistance payments. Program guidelines do not provide for the payment of partial months in excess of established limits.
- Arrears assistance should not be provided until a tenant failed to make a payment, even if the tenant's rental history indicates that it may happen.
- In the three cases noted, there was no documentation on file indicating that DOH used any method to verify if a tenant was a renter.
- A vendor should not provide services based on a proposal before entering an executed contract.

2022-736 Eligibility

COVID-19 Emergency Rental Assistance (Assistance Listing 21.023)

Federal Award Agency: United States Department of the Treasury

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 contracted with multiple certified public accounting firms to assist with review of assistance applications.

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.

Department of the Treasury Frequently Asked Questions (FAQ) # 1 for the ERA program states that a grantee may only use the funds to provide financial assistance and housing stability services to eligible households. To be eligible, a household must be obligated to pay rent on a residential dwelling and the grantee must determine that for ERA:

- One or more individuals within the household has qualified for unemployment benefits or experienced a reduction in household income, incurred significant costs, or experienced other financial hardship due, directly or indirectly, to the COVID-19 outbreak;
- One or more individuals within the household can demonstrate a risk of experiencing homelessness or housing instability; and
- The household has a household income at or below 80% of area median income.

Treasury FAQ # 1 also states that grantees must specify in their policies and procedures under what circumstances they will accept written attestations from the applicant without further documentation to determine any aspect of eligibility.

Treasury FAQ # 4 for the ERA program states that a grantee may rely on a written attestation from the applicant as to household income if the grantee also uses any reasonable fact-specific proxy for household income, such as reliance on data regarding average incomes in the household's geographic area.

The DOH UniteCT guidelines provide that an applicant must meet all the following to be eligible for assistance: be a permanent or primary resident of the State of Connecticut; demonstrate need for assistance prior to or at the time of application as reflected by the eligibility criteria; meet the definition of eligible household; and complete the online application in full and upload all necessary supporting documentation.

DOH defined an eligible household as a renter household in which one or more individuals meets all the following: qualified for unemployment or has experienced a reduction in household income, incurred significant costs, or experienced a financial hardship due to COVID-19; demonstrates a risk of experiencing homelessness or housing instability; and certifies household income at or below 80% of the United States Department of Housing and Urban Development (HUD) area median income.

DOH has a matrix that lists acceptable forms of documentation that applicants can submit with ERA applications. For tenant identification, acceptable documentation includes a driver's license, State ID, military ID, Native American Tribal ID, passport, permanent resident card, or other photo ID.

Condition:

Our review of 60 assistance transactions totaling \$309,635 disclosed the following. Some transactions had multiple errors.



- In two cases, DOH did not have a copy of the tenant's driver's license or other government identification on file.
- In two cases, DOH provided assistance payments to applicants that indicated that they were not affected by COVID-19 on their application.
- In one case, DOH did not correctly calculate the assistance payment.

These errors resulted in rental assistance overpayments of \$1,440.

Context: During the fiscal year ended June 30, 2022, rental and utility assistance payments totaled \$266,674,681.

The sample was not statistically valid.

Questioned Costs: We identified questioned costs totaling \$1,440.

Effect: DOH has reduced assurance that it is only providing ERA assistance to eligible households.

Cause: Lack of oversight by DOH contributed to this condition.

Prior Audit Finding: We previously reported this as finding 2021-734.

Recommendation: The Department of Housing should strengthen internal controls to ensure that only eligible applicants receive assistance under the Emergency Rental Assistance Program.

Views of Responsible Officials: "We disagree with this finding. Utility cases do not need to have an ID in the files because verification was done by the utility provider. These payments were made automatically through the bulk payment systems. Tenants do not need to be affected by COVID-19 to receive ERA2 funding, which was the source of funding for these utility payments."

Auditors' Concluding Comments: If the department does not document and verify that those benefiting from assistance payments are eligible for the program, it cannot be adequately assured that it provided assistance to eligible recipients. In addition, Treasury eligibility guidance for ERA2 provides that one or more individuals within the household must experience a financial hardship due, directly or indirectly, to the COVID-19 outbreak.

2022-737 Reporting

COVID-19 Emergency Rental Assistance (Assistance Listing 21.023) Federal Award Agency: United States Department of the Treasury



Award Years: Federal Fiscal Years 2020-2021 and 2021-2022
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 contracted with multiple certified public accounting firms to assist with the review of assistance applications.

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 four quarterly reports and nine monthly reports for the fiscal year ended June 30, 2022.

Condition:

We reviewed the quarterly reports for the quarters ended December and June and the monthly reports for November and March for the fiscal year ended June 30, 2022. Our review disclosed the following:

- DOH understated the number of recipients on the November 2021 monthly report by 536. DOH reported 5263 recipients but should have reported 5,799.
- On the reports for the quarter ended December 31, 2021, DOH:
 - Overstated obligations by \$4,488,342.
 - Overstated administrative expenditures by \$212,235.
 - Failed to report the amount of current and cumulative obligations and expenditures.
 - Understated expenditures by \$357,098 in the summary section of the report.
 - Overstated unliquidated obligations by \$141,358,219 in the summary section of the report.
- On the reports for the quarter ended June 30, 2022, DOH:



- Overstated obligations by \$4,942,239.
- Overstated administrative expenditures by \$2,881,401.
- Overstated current quarter expenditures by \$1,494,968 in the summary section of the report.
- Did not report current quarterly obligations correctly in the summary section of the report. Since information was not readily available, we could not determine the correct amount.
- Failed to report the amount of cumulative awards obligated but not expended in the summary section of the report.

Context: During the fiscal year ended June 30, 2022, rental and utility assistance payments totaled \$266,674,681. Administrative costs totaled \$35,835,874.

Questioned Costs: \$0

Effect: The data available to decision makers contained inaccuracies.

Cause: DOH did not adequately review the reports before submitting them.

Prior Audit Finding: We previously reported this as finding 2021-735.

Recommendation: The Department of Housing should strengthen internal controls to ensure that it properly reviews Emergency Rental Assistance Program reports for accuracy and consistency with supporting records 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. In order to submit compliance reports to the Treasury portal, the department now requires explicit written approval from the Commissioner via email. Some of the findings were a result of clerical errors that have already been detected and rectified. There were also issues identified with the Treasury Portal. The department intends to resolve another finding, a calculation error, by working with the vendor. The DOH disputes the finding that obligations were overstated. The department calculated obligations for fully submitted cases to more accurately monitor the availability of funding.”

Auditors' Concluding Comments:

While the department may feel that calculating the amount obligated based on participant applications allows for more accurate monitoring of the availability of funding, federal guidelines provide that the amount obligated should reflect amounts the recipient has agreed to pay under a legally binding agreement or contract. The department should report in



accordance with federal guidelines even if it believes an alternative methodology is preferable.

2022-738 Reporting

COVID-19 Homeowner Assistance Fund Program (Assistance Listing 21.026)

Federal Award Agency: United States Department of the Treasury

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Number: N/A

Background: The Homeowner Assistance Fund Program was established to mitigate financial hardships associated with the coronavirus pandemic by providing funds to eligible entities for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacements of homeowners experiencing financial hardships after January 21, 2020.

The Department of Housing (DOH) entered into a memorandum of agreement to administer the program with the Connecticut Housing Finance Authority (CHFA), a quasi-public agency. DOH transferred its entire allocation of funds for the program to CHFA.

Criteria: Reporting requirements for the Homeowner Assistance Fund Program are set forth in guidance promulgated by the United States Department of the Treasury. Treasury guidelines required one interim and two quarterly reports for the fiscal year ended June 30, 2022.

Condition: We reviewed the interim report for the period ended January 31, 2022 and the quarterly reports for the periods ended March 31, 2022 and June 30, 2022. The reports are cumulative.

We noted that the quarterly report for the period ended June 30, 2022 DOH did not breakdown expenditures by race, ethnicity, gender, and area median income. Additionally, DOH understated the amount of payment assistance fees by \$39,521.

Context: The State of Connecticut received \$12,313,679 and \$110,823,113 in funding for the Homeowner Assistance Fund Program during the fiscal years ended June 30, 2021 and June 30, 2022, respectively. DOH transferred the entire \$123,136,792 to CHFA, which administered the program.

Questioned Costs: \$0

Effect: The data available to decision makers contained inaccuracies.



Cause: DOH did not review the CHFA reports before submitting them to the Treasury.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Housing should strengthen internal controls by ensuring that it reviews Homeowner Assistance Fund Program reports prepared by the Connecticut Housing Finance Authority before submitting them to the United States Department of the Treasury.

Views of Responsible Officials:

“DOH agrees with this finding. As was discussed with the Auditor, the original reporting was done manually at that time, and a clerical error did occur. That error has been corrected, and all subsequent reporting is pulled directly from the automated MyHomeCT portal. No further errors are anticipated.”

2022-739 Subrecipient Monitoring

COVID-19 Homeowner Assistance Fund Program (Assistance Listing 21.026)

Federal Award Agency: United States Department of the Treasury

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Number: N/A

Background: The Homeowner Assistance Fund Program was established to mitigate financial hardships associated with the coronavirus pandemic by providing funds to eligible entities for the purpose of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacements of homeowners experiencing financial hardships after January 21, 2020.

The Department of Housing (DOH) entered into a memorandum of agreement to administer the program with the Connecticut Housing Finance Authority (CHFA), a quasi-public agency, serving as a subrecipient of DOH. DOH transferred its entire allocation of funds for the program to CHFA as a subaward.

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.332(a) provides that the pass-through entity must ensure that every subaward is clearly identified to the subrecipient as a subaward, which includes providing federal award identification information such as the assistance listing number and the period of performance end date.

Title 2 CFR Part 200.332(d) provides that the pass-through entity monitor the subrecipient as necessary to ensure that the subaward is used for authorized purposes. This includes following up and ensuring that the



subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award detected through audits, on-site reviews, and written confirmation from the subrecipient.

Condition: Our review of the DOH subaward to CHFA disclosed that the department did not clearly identify the assistance listing number and the period of performance end date to CHFA. Additionally, we noted that DOH did not review the CHFA single audit report.

Context: The State of Connecticut received \$12,313,679 and \$110,823,113 in funding for the Homeowner Assistance Fund Program during the fiscal years ended June 30, 2021 and June 30, 2022, respectively. DOH transferred the entire \$123,136,792 to CHFA, which administered the program.

Questioned Costs: \$0

Effect: DOH had limited assurance that CHFA understood and complied with the federal requirements for the program.

Cause: The DOH inadequate identification of the subaward to the subrecipient was an oversight. DOH was not aware that it was required to review the CHFA's single audit report.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Housing should strengthen internal controls to ensure that it clearly identifies federal pass-through funds to its subrecipient for the Homeowner Assistance Fund Program and properly monitors the subrecipient in accordance with federal regulations.

Views of Responsible Officials: "DOH agrees with this finding in part. Appropriate notification, consistent with the federal pass-through requirements, that this is a subaward has been made to CHFA. The Office of Policy and Management is the state level agency responsible for review of state single audit of all quasi-public entities, including CHFA. DOH does not believe that it has the responsibility to review the state single audit of a quasi-public entity, however, as a measure of monitoring and compliance, will take steps to do so, going forward, and report any issues identified to OPM for response."



OFFICE OF EARLY CHILDHOOD

2022-775 Eligibility – Verification Process – Care 4 Kids Program

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 Years 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTCSC6, 2101CTCCC5, 2101CTCDC6, 2101CTCCDD, and 2201CTCCDD

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 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTCCDF, 2101CTCCDM, 2201CTCCDF, and 2201CTCCDM

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 Section 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 Section 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 Section 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 \$27,367 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 four 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.

These errors resulted in \$685 of family fee underpayments.

Context: The audit universe consisted of \$164,366,414 in subsidy payments. Our sample was not statistically valid.

Questioned Costs: Errors resulted in \$685 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.

Cause: OEC management did not adequately ensure that caseworkers followed proper eligibility determination procedures.

Prior Audit Finding: We previously reported this as finding 2021-775 and in two 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.

View of Responsible Officials: "We agree with this finding. The Office of Early Childhood (OEC) and United Way of Connecticut (UWC) have been working together to mitigate these errors. June 2022, the OEC and UWC completed the Federal Improper Payments Review for FFY 2021 and submitted the



Administration for Children and Families (ACF) 404 report to the Federal Office of Child Care. The payment error rate that was reported was 4.27% which is below the 10% government threshold. The Improper Payment Review process included a review of a random set of 276 cases. The UWC Quality Assurance Staff reviews all cases and identifies administrative and payment errors based on federal improper payment criteria. Once the first level review is completed, the OEC staff conducts “second – level” re-reviews on error cases and a sample of non-error cases to ensure inter-reviewer consistency.

The OEC and UWC Care 4 Kids Program Quality Assurance staff will continue to implement a real-time monthly case review process that mirrors the Federal Improper Payment process. The case review process includes monthly meetings between the OEC and UWC team to discuss the reviews, identify any error trends, and develop action plans to address the errors. The UWC will conduct refresher trainings with Eligibility Service Specialist (ESS) staff on error prone categories and new policy/procedure interpretations and clarifications. The UWC also administers individualized skills assessment quizzes and is reviewing policy/procedure based on identified errors with individual case management staff to ensure comprehension and consistent application of policy/procedure. Finally, UWC developed a robust 5-week training for all new hire ESS staff.

As a part of UWC employee evaluation process, UWC Quality Assurance Team selects 12 random cases monthly processed by an ESS. These cases are reviewed by the Quality Assurance Team for potential errors. If a case has an identified error, the case is immediately corrected. A full report of the monthly case review is provided to the ESS Supervisors for them to follow-up with the ESS. Proceeding the review, the ESS’s work is monitored for 30 days for improvement and if no improvement is shown, one on one re-training is given to the individual.

The OEC will continue to monitor the eligibility verification process to ensure ESS’s comply with all facets of program eligibility policies and ensure compliance with all federal and state regulations.”

2022-776 Eligibility – Childcare Attendance Review Process – Care 4 Kids Program

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 Years 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTCSC6, 2101CTCCC5, 2101CTCDC6, 2101CTCCDD, and 2201CTCCDD



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 2020-2021 and 2021-2022

Federal Award Numbers: 2101CTCCDF, 2101CTCCDM, 2201CTCCDF, and 2201CTCCDM

Criteria:

Title 45 *U.S. Code of Federal Regulations* (CFR) Part 98.45(1)(2) provides that the lead agency shall demonstrate in its plan that it has established payment practices applicable to all Child Care and Development Fund (CCDF) childcare providers that to the extent practicable, shall support the fixed costs of providing childcare services by delinking provider payments from a child's occasional absences. The lead agency should do this by:

- (i) Paying based on a child's enrollment rather than attendance;
- (ii) Providing full payment if a child attends at least 85 percent of the authorized time;
- (iii) Providing full payment if a child is absent for five or fewer days in a month; or
- (iv) An alternative approach for which the lead agency provides a justification in its plan.

The CCDF State Plan, Section 1.2.3 provides that the Office of Early Childhood's (OEC) contractor will administer the Care 4 Kids Child Care Assistance Program in accordance with Regulations of Connecticut State Agencies Sections 17b-749-01 through 17b-749-23.

Regulations of Connecticut State Agencies Section 17b-749-17(a)(2) provides that parents may be required to document the reason the child did not attend care if the child is frequently absent for twenty-five percent or more of the scheduled days. Continued absences equal to or exceeding the twenty-five percent threshold may cause the approved hours of care to be recalculated based on the child's utilization pattern if the absences continue for two or more months. The approved hours shall be readjusted if the condition that caused the recurring absences changes.

Condition:

Our review disclosed that OEC did not review cases of continued absences and adjust the approved hours of care based on the child's utilization pattern. We reviewed OEC's June 2022 monthly report on reduced attendance and noted the following:

1. There were 969 children absent 25% or more days during four months of the eligibility period.
2. There were 683 children absent 25% or more days during six months



of the eligibility period.

3. There were 497 children absent 50% or more days for two months or more.
4. There were five children absent 100% of the days for ten months of the eligibility period.

Context: OEC provided childcare assistance for 22,388 children in June 2022.

Questioned Costs: \$0

Effect: OEC has decreased assurance that it is utilizing federal funds effectively.

Cause: OEC management and United Way caseworkers did not review cases of continued absence and adjust the level of care based on the reported data.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Office of Early Childhood should ensure that it reviews cases of continued childcare absences and adjusts the approved hours of care to reflect actual childcare needs.

View of Responsible Officials:

“We agree with this finding in part. The OEC is aware that the Care 4 Kids (C4K) regulations pertaining to continued absence has not been monitored by C4K eligibility staff. The OEC determined that there could be a discrepancy between the C4K regulation related to excessive absences and the CCDF requirements around 12-month eligibility, specifically the following rule:

Title 45 CFR Part 98.21(a)(1) During the period of time between determinations or re-determinations, if the child met all of the requirements in §98.20(a) on the date of the most recent eligibility determination or re-determination, the child shall be considered eligible and will receive services at least at the same level.

The OEC has reached out to Office of Child Care Region 1 Federal Officer on November 17, 2022. The Region 1 Officer confirmed that there appears to be a conflict and is seeking guidance from the Federal policy staff.

The OEC has designed a report to track continued absence. The report tracks all children during the 12-month eligibility period for absences. The report does not provide a list of children who were absent for 2 or more consecutive months. Regulations do not specify if the absences for 2 or more months are consecutive or within the 12-month certification period. Utilizing the 12-month certification period results in a high volume of



children who were absent due to illness, vacation, etc. in 2 separate months. Once the OEC receives clarification from the federal government, the OEC will move forward to meet both the C4K and Federal regulations related to excessive absences.”



DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES

2022-800 Eligibility

Continuum of Care Program (Assistance Listing 14.267)

Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

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 Continuum of Care (CoC) program services on its behalf. 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 veterans, and homeless and formerly homeless persons 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 Area Network (CAN) Referral Form, which provides attestation that the client entering the program was appropriate and that 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 that 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 Continuum of Care rental assistance disclosed the following:

- DMHAS lacked sufficient documentation to justify enrollment of seven non-chronically homeless clients. The CAN Referral Forms, which support that there were no eligible households identified within the client's geographic area, were incomplete or appeared to be completed upon our request.
- Two rental assistance payment calculation worksheets were incorrect. One client's rent contribution was understated by \$15 per month, resulting in a \$15 overpayment during the fiscal year ended June 30, 2022, as the client entered the program in June 2022. The other client's rent contribution was overstated by \$29 per month, resulting in a \$319 underpayment.

Context:

During the fiscal year ended June 30, 2022, DMHAS processed 17,714 rental payments totaling \$18,836,151. Of these payments, the department made 588 rental payments totaling \$570,028 on behalf of 76 clients that enrolled in the program during the fiscal year ended June 30, 2022. We reviewed 40 rental assistance payments, totaling \$150,521. We selected 38 payments for clients that enrolled in the program during the fiscal year ended June 30, 2022, and two payments for clients that enrolled in the fiscal year ended June 30, 2021, but were excluded from testing in the prior audit since the payments started in the 2022 fiscal year.

The sample was not statistically valid.

Questioned Costs:

\$15.

Effect:

The department may not be providing housing assistance to the chronically homeless who are the highest priority clients.

Program participants may not be contributing the required amounts toward their rental assistance payments.



Cause: DMHAS did not ensure that providers adequately documented or retained support regarding the priority of clients on the CAN Referral Forms.

Rental payment calculations were inaccurate due to preparer errors and the lack of supervisory oversight.

Prior Audit Finding: We previously reported this as finding 2021-800 and in four prior audits.

Recommendation: The Department of Mental Health and Addiction Services should strengthen internal controls to ensure that providers maintain sufficient documentation to support participant eligibility and correctly calculate rental assistance payments.

Views of Responsible Officials:

“The Department agrees with this finding. The Department continues to randomly monitor all new participants’ eligibility documentation for accuracy.

The Department developed a Continuum of Care (COC) Operations Guide which was sent to all COC program provider agencies on November 5, 2019. A webinar was held on February 7, 2020 and it included a review of all United States Department of Housing and Urban Development (HUD) guidelines related to administration of the Rental Assistance program, including Rent Reasonableness, Income Calculation and Documentation, and Homelessness and Disabling Condition Documentation.

The HUD Guidelines webinar was recorded and is available online for new staff at <https://www.ctbos.org/trainings/> along with the COC Operations Guide. A Calculation Worksheet was developed and a member of the Housing and Homeless Services Unit reviews a random sampling of documents on an, at least, monthly basis to ensure accuracy. Additionally, the Housing and Homeless Services Unit staff reviews COC form completion requirements during the Rental Assistance Coordinators’ quarterly meeting held during the third quarter of the State Fiscal Year or more frequently, as needed.

The DMHAS Housing and Homeless Services Unit will participate in an internal audit conducted by the DMHAS Internal Audit Unit. The audit will review the federal guidelines of the program to ensure that the Department is meeting the federal regulations and requirements. This audit will assist the Housing and Homeless Services unit to develop, if possible, other mechanisms, internal controls or policies and/or procedures to enhance adherence to all HUD COC requirements.”

**2022-801 Maintenance of Effort****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 Year 2020-2021 and 2021-2022****Federal Award Numbers: 6B08TI083440-01 and 6B08TI084634-01**

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.

Title 45 CFR Part 96.134(b) provides that upon the request of a state, the Secretary of Health and Human Services or their designee may waive all or part of the requirement established if the Secretary determines that extraordinary economic conditions in the state justify the waiver. The state involved must submit information sufficient for the Secretary to make the determination, including the nature of the extraordinary economic circumstances, documented evidence and appropriate data to support the claim, and documentation on the year for which the state seeks the waiver. The Secretary will approve or deny a request for a waiver not later than 120 days after the date on which the state makes the request. Any waiver provided by the Secretary shall be applicable only to the fiscal year involved. "Extraordinary economic conditions" mean a financial crisis in which the total tax revenue declines at least one and one-half percent, and either unemployment increases by at least one percentage point, or employment declines by at least one and one-half percent.

Condition: The Department of Mental Health and Addiction Services (DMHAS) did not meet the maintenance of effort requirement for the state fiscal years ended June 30, 2021 and 2022 and did not have approved waivers. DMHAS submitted a waiver request for the fiscal year ended June 30, 2021, but the Secretary of Health and Human Services did not respond. For the fiscal year ended June 30, 2022, DMHAS did not contact its federal project officer until after our inquiries (January 5, 2023) and was instructed to wait for further instructions prior to submitting its waiver request.

Context: During the fiscal year ended June 30, 2022, DMHAS expended \$97,173,403 for the Block Grants for Prevention and Treatment of Substance Abuse. The average level of expenditures for the two previous



years was \$103,145,642. DMHAS did not meet the maintenance of effort requirement by \$5,972,239.

Questioned Costs: \$0

Effect: The department may risk losing federal funding for future grants if it does not meet the maintenance of effort requirement.

Cause: The shifting of workers compensation costs from DMHAS to the Department of Administrative Services as part of a statewide centralization of human resources functions reduced agency non-federal expenditures. DMHAS also informed us that state expenditures decreased due to the reduction of its workforce from the COVID-19 pandemic and changes to state retirement benefits that went into effect at the close of the fiscal year ended June 30, 2022.

Prior Audit Finding: We have not previously reported this finding.

Recommendation: The Department of Mental Health and Addiction Services should strengthen internal controls to ensure that it complies with the maintenance of effort requirement or promptly requests a waiver in accordance with Title 45 U.S. Code of Federal Regulations Part 96.134.

Views of Responsible Officials:

“We agree with this finding and have existing plans in place that align with the identified recommendation. Although DMHAS was not able to meet the maintenance of effort (MOE) requirement for state fiscal years 2021 and 2022, this was attributable to staffing vacancies resulting from the federally declared public health emergency, which reduced the departments’ expenditures for the fiscal years in question, and centralization of human resource functions that reduced the department’s budget in state fiscal year 2022. As such, the reduction in department expenditures during fiscal years 2021 and 2022 was attributable to extraordinary circumstances and was not the result of the department using the block grant to supplant state funding of alcohol and other drug prevention and treatment programs.

Federal regulations recognize that such circumstances may arise that are out of a state agency’s control and provide them 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)]. In addition, per Section 1957 of the Public Health Service Act (42 U.S.C. § 300x-67) the Secretary of Health and Human Services permits the Assistant Secretary to consider eligibility for a waiver of the Substance Abuse Prevention and Treatment Block Grant (SABG)



requirements during a federally declared public health emergency. As such, the department filed for a waiver related to state fiscal 2021 on grounds that department expenditures were reduced as a result of the federally declared public health emergency. DMHAS did not receive a denial of this waiver within the required 120 days and the agency has communicated and is continuing to communicate with the Substance Abuse and Mental Health Services Administration (SAMHSA) regarding a waiver request for state fiscal year 2022.

In relation to state fiscal year 2022, the department will submit a waiver request in accordance with Title 45 U.S. Code of Federal Regulations Part 96.134 and with guidance provided by Connecticut's SABG Project Officer, on grounds that the federally declared public health emergency has continued to reduce department expenditures. The department will highlight that reductions in expenditures were also the result of state centralization of human resource functions that reduced the department's budget, and that the state was in material compliance with the maintenance of effort (MOE) requirement. Due to the inexplicit nature of Title 45 U.S. Code of Federal Regulations Part 96.134 pertaining to the timeline for waiver submission, states rely on guidance from SAMHSA to establish the parameters for waiver submission. In keeping with written communication received by the department from our assigned SABG Project Officer on January 5th 2023, which was presented to the audit team, DMHAS anticipates receiving an official notice from SAMHSA by the end of January 2023 stating that the department did not meet the MOE requirement for the state fiscal year 2022. We have been advised that this notice will include instructions that outline the specific items that DMHAS should include in its waiver request, as well as instructions for submitting the request. DMHAS will prepare and submit a final waiver request in accordance with the due date specified in the instructions. Once the waiver has been submitted, if the department does not hear back from SAMHSA within 120 days, we will follow-up with SAMHSA in writing to enquire about the status of the request."



UNIVERSITY OF CONNECTICUT

2022-875 Special Reporting – Annual Reporting

COVID-19 Educational Stabilization Fund – Higher Education Emergency Relief Fund Student Aid Portion (Assistance Listing 84.425E)

Federal Award Agency: United States Department of Education

Award Years: Federal Fiscal Years 2020-2021 and 2021-2022

Federal Award Numbers: PP425E202968, P425F201202, P425L200647, P425L200648, and P425M201090

Criteria: Reporting requirements for the Higher Education Emergency Relief Fund (HEERF) are set forth in guidance promulgated by the U.S. Department of Education. These guidelines required an annual report for institutional and student aid portions of HEERF funds for the 2021 calendar year.

While the American Rescue Plan does not explicitly identify procedures by which institutions must report on their uses of HEERF grant funds, the U.S. Department of Education exercises this reporting authority under Title 2 *U.S. Code of Federal Regulations* Parts 200.328 and 329.

Condition: We reviewed the annual report for the period of January 1, 2021 through December 31, 2021. We noted that the University of Connecticut inaccurately reported certain data elements.

The report requires the university to report the amount of HEERF(a)(1) student aid disbursed to students. HEERF(a)(1) is the designation associated with the institutional and student aid portion of HEERF funding for public and nonprofit Title IV participating institutions. The university should have reported \$34,914,146, but instead reported \$0.

Context: Portions of the report are automatically calculated. Therefore, when the university entered an incorrect amount on one line item, it impacted several line items within the report.

Questioned Costs: \$0

Effect: The U.S. Department of Education cannot rely on the data in the university's annual report for analysis or decision making.

Cause: According to the university, the U.S. Department of Education's reporting system would not permit it to input certain data elements that were necessary for accurate reporting. In addition, university personnel did not contact the U.S. Department of Education to rectify the issue prior to submitting the report.



Prior Audit Finding: We have not previously reported this finding.

Recommendation: The University of Connecticut should strengthen internal controls to ensure the accuracy of annual Higher Education Emergency Relief Fund reports submitted to the U.S. Department of Education.

Views of Responsible Officials:

“The University disagrees with this finding. Previous attempts in submitting the report would not allow the entry of the recommended amount of \$34,914,146 and we cannot agree with a finding in which the HEERF Education Stabilization Fund (ESF) Data Collection Tool would not allow the entry of the recommended amount. The reporting system is currently closed; therefore, we are unable to determine if the recommended correction can be made, without generating an error message. Per their website, all reporting accounts are inactive since the HEERF collection period is closed. We will be able to determine whether this recommendation can be completed when the HEERF ESF Data Collection Tool is opened for the next performance reporting period between March 6 to March 24, 2023.

Related to the context of the finding that we did not attempt to contact the U.S. Department of Education (ED) prior to submission; ED was contacted prior to required submission of the report on May 6, 2022, by phone call and email at which point ED offices were closed, even though the report submission was due by midnight. ED still has not responded to the email.”

Auditors’ Concluding Comments:

The email support provided by the university did not reference the issue with reporting HEERF(a)(1) student aid disbursed to students.