REPORT OF

THE

STATE AUDITOR

STATE OF COLORADO
STATEWIDE SINGLE AUDIT

Fiscal Year Ended June 30, 1998

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STATE OF COLORADO

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February 23, 1999

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 1998. The audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit. It therefore includes the findings and recommendations reported in the Statewide Financial and Compliance Audit Report dated October 30, 1998, and, to comply with the Single Audit Act, the findings and recommendations related to federal programs or internal control weaknesses from other audit reports which are issued under separate covers.

This report includes our audit opinions on the General Purpose Financial Statements and the supplementary Schedules of Expenditures of Federal Awards. It also contains our conclusions, findings, and recommendations and the responses to those findings and recommendations by the applicable state agencies.

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

J. David Barba

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STATE OF COLORADO
OFFICE OF THE STATE AUDITOR **REPORT SUMMARY**

J. DAVID BARBA, CPA
State Auditor

STATE OF COLORADO
STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 1998

Authority, Purpose, and Scope

This audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the Office of the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with generally accepted auditing standards and the financial and compliance standards contained in the *Government Auditing Standards* issued by the U.S. General Accounting Office. We performed our audit work during the period January 1998 through November 1998.

The purpose and scope of this audit were to:

- Express an opinion on the State's General Purpose Financial Statements for the fiscal year ended June 30, 1998.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1998.
- Review internal accounting and administrative control procedures as required by generally accepted auditing standards.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

We expressed an unqualified opinion on the State's General Purpose Financial Statements and the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1998. They are presented in the Financial Statement section of this report.

Current Year Findings and Recommendations

This report presents the results of the Statewide Single Audit for Fiscal Year 1998. In order to comply with the Single Audit Act, the report includes comments related to federal programs or internal control weaknesses from other separately issued audit reports, including the comments related to federal programs or internal control weaknesses reported in the Fiscal Year 1998 Statewide Financial and Compliance Audit Report dated October 30, 1998.

For further information on this report, contact the Office of the State Auditor at (303) 866-2051.

A summary of current year findings and recommendations is included in all separately issued audit reports and such summaries are, therefore, not repeated here.

The attached Recommendation Locator is arranged by recommendation number. Because the findings are classified by financial statement findings (Section II) and federal award findings and questioned costs (Section III), all of the recommendations for a single agency may not be included together in the Recommendation Locator. Additional columns have been added to the Recommendation Locator to provide the information necessary to meet the Single Audit reporting requirements. The CFDA No./Compliance Requirement/Federal Entity column indicates the federal program, type of compliance requirement (including reference letter), and federal agency the finding relates to. The contact for the Corrective Action Plan column notes the designated grant contact person at the state agency.

Summary of Progress in Implementing Prior Audit Recommendations

This report includes prior audit recommendations from five audit reports shown below.

	Statewide Single Audit Reports for Fiscal Year					
	Total	**1997**	**1996**	**1995**	**1994**	**1993**
Implemented	21	16	1	2	-	2
Partially Implemented	8	6	1	-	1	-
Not Implemented	2	1	-	1	-	-
Deferred	7	4	-	1	2	-
Disagree	1	1	-	-	-	-
Not Determined	1	-	-	-	1	-
Total	40	28	2	4	4	2

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
		Department of Health Care Policy and Financing				
1	19	The Department of Health Care Policy and Financing should prioritize the completion of its cost allocation plan and take the necessary steps to obtain approval from the federal Health Care Finance Administration for the plans for Fiscal Years 1995 through 1999.	93.775 93.777 93.778 Allowable Costs/Cost Principles (B) Department of Health and Human Services	Agree.	12/31/1999	Joe Keebaugh (303)866-2487
		Department of Higher Education **University of Colorado**				
2	24	The University of Colorado should ensure procedures to calculate student financial aid refunds in accordance with both the institutional and federal refund policies in accordance with federal regulations are followed and monitored.	84.268 Special Tests and Provisions (N) Department of Education	Agree.	10/31/1998	Anne Tolbert (303)492-5551

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
		Fort Lewis State College				
3	25	Fort Lewis College should perform the procedures required by Dear Colleague Letter P-97-2 to have the funds reimbursed. These procedures involve having the College's independent auditor certify, via an attestation procedure, that the students were entitled to the Pell funds awarded and the submission of a Federal Pell Grant Program Increase Award Report by the College for the 97-98 award year.	84.063 Special Tests and Provisions (N) Department of Education	Agree.	10/12/1998	Rick Willis (970)247-7142
		University of Southern Colorado				
4	26	The University of Southern Colorado should enhance the review process for Student Aid Report verification to ensure proper entry of changed information in the Student Aid Report.	84.063 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1999	Valerie Borge (719)549-2232
		University of Northern Colorado				
5	27	The University of Northern Colorado's refund and repayment policies and calculation worksheets should be revised to properly reflect federal requirements.	84.007 & 84.063 Special Tests and Provisions (N) Department of Education	Agree.	9/30/1998	Doug Otte (970)351-2406

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
		Department of Education				
6	31	The Department of Education should strengthen its internal controls over subrecipient monitoring by: a. Determining which of its subrecipients are no longer subject to Single Audit requirements. b. Developing a formal plan for monitoring each subrecipient, particularly those that are no longer subject to the requirements of an annual Single Audit.	84.010 Subrecipient Monitoring (M) Department of Education	Agree.	7/1/2000	Lyle Wullbrandt (303)866-6801
		Department of Higher Education **Colorado Student Loan Division**				
7	38	The Colorado Student Loan Division should re-examine its internal reconciliation procedures to develop a system to prevent this type of error occurring in the future.	84.032 Reporting Requirements (L) Department of Education	Agree.	7/31/1998	Sherry Gansert (303)294-5050

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
		University of Southern Colorado				
8	40	The University of Southern Colorado should improve the process for Perkins loans to make it more efficient and to ensure compliance with U.S. Department of Education requirements as follows: a. The University should review the current process of changing borrower status and implement changes to effectively and efficiently keep borrower information current and accurate. b. A system-generated comparison should be utilized to determine that all students reported as in school are registered for classes at the University or meet other eligibility requirements. This would ensure that tentative dates are updated in a timely manner.	84.038 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1999	Valerie Borge (719)549-2232
9	41	The University of Southern Colorado should improve the process for updating the student separation files to ensure timely compliance with federal regulations requiring notification to guarantors.	87.032 Special Tests and Provisions (N) Department of Education	Agree.	6/30/1999	Valerie Borge (719)549-2232

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
		Trinidad State Junior College				
10	43	Trinidad State Junior College should develop a checklist that identifies all eligibility requirements. The checklist should be completed for each applicant before they are approved for financial aid and the funds are disbursed. In addition, Trinidad State Junior College should review the files for the remaining students which received Pell Grants in Fiscal Year 1998 to ensure they met all eligibility requirements under Federal Regulation 668.32.	84.063 Eligibility (E) Department of Education	Agree.	7/1/1998	Marilyn North (303)620-4000
		University of Northern Colorado				
11	44	The University of Northern Colorado should add further review procedures to the computation of federal grant match and discontinue charging student fees to federal programs or using them as match.	47.076 Allowable Costs/Cost Principles (B) National Science Foundation	Agree.	10/31/1998	Doug Otte (970)351-2406
		Colorado School of Mines				
12	46	Colorado School of Mines through the Office of Research Services should continue to implement the procedures and controls necessary to ensure that all close-out reports and reimbursement requests are submitted as quickly as possible following the completion of a project. The Office of Research Services should concentrate on closing older projects without jeopardizing the timely close-out of current projects.	47.CTS-9601964, 47.CTS-9634899, 47.CTS-9711889, 47.GER-9554559, 47.DMR-9704780 Reporting (L) National Science Foundation	Agree.	6/30/1999	Steve Bridgeman (303)273-3262

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
		Department of Human Services				
13	50	The Department of Human Services should develop and implement a formalized plan for on-site monitoring of county activities for the Temporary Assistance for Needy Families (TANF) program to ensure that federal and state requirements are met.	93.558 Subrecipient Monitoring (M) Department of Health and Human Services	Agree.	7/1/1999	Mark Tandberg (303)866-2535
14	53	The Department of Human Services should continue efforts to improve its fiscal management system for federal programs by: a. Implementing a method for identifying payments made for Electronic Benefit Transfer (EBT) programs by grant, requesting appropriate cash reimbursement in a timely manner, and tracking information linking specific disbursements to cash draws and cash receipts. b. Ensuring that future changes that affect its cash management and accounting process are included in planning efforts and incorporated into the overall grant management process.	93.558 93.568 93.575 Cash Management (C) Department of Health and Human Services	Agree.	3/31/2000	Tom Wristen (303)866-2732

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
15	57	The Department of Human Services should ensure that federal audit requirements for subrecipients of federal awards are met by:	93.959 Subrecipient Monitoring (M) Department of Health and Human Services	Agree.		Charissa Hammer (303)866-7324
		a. Identifying subrecipients that receive $300,000 or more in federal awards from the Department.			9/1/1999	
		b. Obtaining and reviewing all required audit reports and following up on instances of noncompliance as needed.			3/1/1999	
		c. Determining whether the federal share of Electronic Benefit Transfer (EBT) cash payments is appropriately included in county Schedules of Expenditures of Federal Awards.			7/1/1999	
		d. Assessing and ensuring that departmental monitoring activities for counties are adequate under EBT, in cases where there may be a decrease in audit work performed on federal programs by independent auditors during county annual audits.			7/1/1999	

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
		Department of Public Health and Environment				
16	62	The Department of Public Health and Environment should continue to improve its system of monitoring to determine that all subrecipients requiring audits are identified. In addition, funds need to be properly classified on the Schedule of Expenditures of Federal Awards.	10.557 & 93.268 Subrecipient Monitoring (M) Department of Health and Human Services and Department of Agriculture	Agree.	12/31/1998	Mary Pearce (303)692-2104
		Department of Transportation				
17	67	The Department of Transportation should more actively enforce the contractor payroll review requirements and work with prime and subcontractors to train them in proper payroll procedures.	20.205 Davis-Bacon Act (D) Department of Transportation	Agree.	3/31/1999	George McCullar (303)757-9657
18	68	The Department of Transportation should train project engineers in the purpose and requirements of the Form #280 and require its regional Equal Employment Opportunity (EEO) representatives to take an active role in monitoring the quantity, quality, and timeliness of forms that must be completed for each project.	20.205 Davis-Bacon Act (D) Department of Transportation	Agree.	3/31/1999	George McCullar (303)757-9657

Section I

Summary of Auditor's Results

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified.

Internal control over financial reporting:

- Material weaknesses identified? _____ yes __X__ no
- Reportable conditions identified that are not considered to be material weaknesses? __X__ yes _____ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ yes __X__ no
- Reportable conditions identified that are not considered to be material weaknesses? __X__ yes _____ no

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? __X__ yes _____ no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
15.xxx	Royalties Management/MINERALS MANAGEMENT
17.246	Employment & Training Assistance: Dislocated Workers
17.250	Job Training Partnership Act
20.205	Highway Planning and Construction
84.010	Title I Grants to Local Educational Agencies
84.048	Vocational Education: Basic Grants to States
93.268	Immunization Grants
93.558	Family Support Payments to States
93.563	Child Support Enforcement
93.596	Child Care Mandatory and Matching Funds
93.959	Block Grants for Prevention and Treatment of Substance Abuse
Various	Food Stamp Cluster
Various	Medicaid Cluster
Various	Nutrition Cluster
Various	Research & Development Cluster
Various	Section 8 - HUD Cluster

CFDA Numbers	Name of Federal Program or Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish
between type A and type B programs: $8.4 million

Auditee qualified as low-risk auditee? __X__ yes _____ no

Section II

Financial Statement Findings

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (DHCPF) was created as part of the restructuring of state departments under HB93-1317 effective on July 1, 1994, or the beginning of Fiscal Year 1995. The Department is the state agency responsible for administering the federal Medicaid program, the federal program designed to provide health services to eligible needy persons. DHCPF contracts with the Department of Human Services for some services, such as determining individuals' eligibility for Medicaid services. The Medicaid grant is the largest federal program administered by the State and is funded approximately equally by federal and state general funds. In Fiscal Year 1998 the Medicaid caseload was approximately 258,800, representing a decline from the previous year of about 3.8 percent. During Fiscal Year 1998 the Department expended almost $1.67 billion and had 146 full-time-equivalent staff (FTE), compared with $1.59 billion in expenditures and 133 FTE in Fiscal Year 1997.

During Fiscal Year 1998 the Department also worked on developing an expanded children's health insurance program for children through 18 years of age as authorized by HB97-1304, referred to as the Children's Basic Health Plan. In October 1997 the Department submitted the State's plan for children's health insurance to the federal government in order to obtain federal funds for these types of programs under the new federal Title XXI, the Children’s Health Insurance Program.

The public accounting firm of Ernst & Young, LLP, performed the audit work at DHCPF as of and for the fiscal year ended June 30, 1998. During its audit Ernst & Young reviewed and tested DHCPF's internal controls over accounting and administrative functions and federal programs, including compliance with state and federal laws and regulations.

Obtain Approval for Cost Allocation Plan

Under federal regulations, entities that receive federal awards, referred to as grantees, may be reimbursed for a portion of indirect costs related to operating a federal program. Indirect costs are similar to overhead costs (e.g., the purchasing or human

resources function), or costs incurred by an entity that cannot be directly attributed to a single program or activity but provide some type of benefit to the program.

Federal regulations require that in order to receive reimbursement for a portion of these indirect costs, the grantee must develop a cost allocation plan and submit it to the appropriate federal oversight agency. The cost allocation plan describes the agency's proposed method for distributing indirect costs across its programs and thereby receiving reimbursement for some share of indirect costs. The federal agency is responsible for reviewing the plan, negotiating any required changes with the grantee, and, when acceptable, approving the plan. Similar to other state agencies, the Department of Health Care Policy and Financing uses state general funds to pay indirect costs and then receives reimbursement from the federal government for the federal share.

Technically, an agency is required to have an approved cost allocation plan in place before the start of its fiscal year. However, delays may occur if significant changes have taken place in the agency's structure or in its methodology of allocating indirect costs. If an agency does not have an approved plan for the period, it attempts to reach a temporary agreement with the federal oversight entity concerning how indirect costs will be reimbursed until negotiations are completed.

After the federal entity approves the agency’s cost allocation plan, the amount of indirect costs reimbursed to the grantee based on the temporary agreement must be reviewed to ensure the amount received was appropriate based on the negotiated methodology. As a result of this review, the grantee may need to repay monies to the federal government, or the grantee could be reimbursed additional amounts, depending on whether the grantee has over- or underrecovered indirect costs during the negotiating period. If the federal government believes that negotiations are not proceeding appropriately, it can either disallow costs previously reimbursed, defer reimbursement for any indirect costs until an approved plan is in place, or both.

The Department Has Not Had an Approved Plan Since Its Inception in Fiscal Year 1995

Although the Department has taken steps to complete a cost allocation plan, it has not had an approved plan in place since the agency's inception on July 1, 1994. For Fiscal Year 1995 the U.S. Department of Health and Human Services approved a temporary rate of 10.71 percent of the pool of direct program costs, which was defined as direct program salaries and benefits. This was the same rate that was used for Medicaid under the former Department of Social Services, which was responsible for the state Medicaid program through Fiscal Year 1994.

In Fiscal Year 1996, responsibility for the approval of the Department's plan was transferred to the Health Care Finance Administration (HCFA), the federal Medicaid agency. HCFA required that the Department directly charge all indirect costs to programs based on some reasonable allocation of these costs, rather than using an indirect cost rate. Therefore, since the beginning of Fiscal Year 1996 the Department has received reimbursement for indirect costs based on allocating these costs directly to its programs.

Staff report that very little of the Department's expenditures are for non-Medicaid programs; they estimate that roughly less than 1 percent of the Department's expenditures were for non-Medicaid programs during Fiscal Years 1996 and 1997. Therefore, although the Department did not have an approved cost allocation plan, staff believe that the amount of indirect cost recoveries received from the federal government is reasonable. Beginning with Fiscal Year 1998, however, staff indicate that the allocation process became more complex because the Department became responsible for the federal Children's Health Insurance Program and several other smaller federal programs and private grants.

The Department reports that it has collected an average of $1.5 million to $1.75 million in indirect cost recoveries annually from federal programs, or about $6 million to $7 million from Fiscal Year 1995 through Fiscal Year 1998. The federal Health Care Finance Administration has indicated that if the Department does not complete the submission of its cost allocation plan in the next several months and if an agreement is not reached, HCFA will consider deferring future requests for reimbursement of indirect costs. If this occurs, until a plan is approved the Department would no longer be reimbursed for the state general funds used to pay the indirect costs related to federal programs.

Department Has Taken Steps to Obtain an Approved Plan

There are two primary components that DHCPF must submit to the federal government in order for negotiations to be completed and for a plan to be approved.

- The Department must submit a narrative describing the model that will be used to allocate indirect costs to federal programs and obtain reimbursement for a share of these costs.

- The Department must complete a reconciliation showing that the amount of indirect costs that would have been collected by DHCPF under the *proposed model* is reasonably similar to the *actual* share of indirect costs incurred for

federal programs during a specific period. Normally, these reconciliations are done for each fiscal year.

In May 1998 the Department met the first requirement and submitted the narrative to the federal government. At that time it also furnished a reconciliation of proposed and actual indirect cost reimbursements through 11 months of Fiscal Year 1997. However, it has not been able to complete the reconciliation for the entire year. Although HCFA has been receptive to the narrative furnished by the Department, it will not negotiate and approve a plan until a completed reconciliation for Fiscal Year 1997 is submitted, and it has assessed the reconciliation.

Various Factors Have Delayed Completion of the Cost Allocation Plan

The Department reports that there are several reasons for the delay in submitting the necessary materials to the federal government. These include delays encountered because the Department brought in a contractor to develop software for the plan; the change in federal oversight agencies from the U.S. Department of Health and Human Services to HCFA; and problems with earlier efforts to perform reconciliations between the proposed model and actual costs for Fiscal Years 1995 and 1996. DHCPF staff indicate that they were unable to do the Fiscal Year 1995 reconciliation because some microfiche had been misplaced and not all necessary data were available. Staff reported the Fiscal Year 1996 reconciliation was not completed because the Department reorganized during the year, and the resulting lack of consistency in recording costs throughout the year made it very difficult and time-consuming to track costs needed for the reconciliation. As a result of these problems, during Fiscal Year 1998 HCFA agreed to allow the Department to perform the required reconciliation for Fiscal Year 1997. If the Department can complete the Fiscal Year 1997 reconciliation to HCFA's satisfaction, that year will be used to make gross adjustments for Fiscal Years 1995, 1996, and 1997. Negotiations regarding the Fiscal Year 1998 plan must then be completed. Since Fiscal Year 1998 is the first year that the Department has administered the federal Title XXI grant, the Department believes the agreement reached with HCFA for allocating costs in Fiscal Year 1998 should be applicable to Fiscal Year 1999 and future fiscal years with few, if any, adjustments.

DHCPF staff state that the primary problem in completing the Fiscal Year 1997 reconciliation is that the Department has not allocated sufficient staff resources to complete the reconciliation in a more timely manner. Staff state that the reconciliation is now considered a priority and plan to complete and submit it to the federal government during February 1999.

Staff from both the Department and from HCFA indicate that it is imperative for the Department to have an approved cost allocation plan in place, not only because of the need to resolve this lengthy process, but because the Department's operations are becoming increasingly varied as a result of taking on other responsibilities in addition to the Medicaid program. This increases the complexity of the allocation process used for the indirect costs. If an agreed-upon method of allocation is not reached, the possibility of federal deferrals or disallowances could increase. Conversely, the Department could risk underrecovering indirect costs from the federal government.

Recommendation No. 1:

The Department of Health Care Policy and Financing should prioritize the completion of its cost allocation plan and take the necessary steps to obtain approval from the federal Health Care Finance Administration for the plans for Fiscal Years 1995 through 1999.

Department of Health Care Policy and Financing Response:

Agree. The Department will make every effort to complete, negotiate, and obtain federal approval of cost allocation plans for the identified years. We will submit the necessary data to the federal government for Fiscal Year 1997 by March 5, 1999. If approved, this data will be used to settle the cost for Fiscal Years 1995 through 1997. As soon as those years are resolved, the Department will pursue amending the plan for Fiscal Year 1998 and future years to reflect the changes in the Department that occurred in Fiscal Year 1998. We will make every effort to have the amendment approved by the federal government by December 31, 1999. This timeline is dependent on our ability to work with the appropriate federal representatives and to negotiate and obtain approvals. We will work diligently to obtain these approvals.

Department of Higher Education

Introduction

The Department of Higher Education was established under Section 21-1-114, C.R.S., and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Advanced Technology Institute, the Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools.

The State has 25 public institutions of higher education that are governed by six different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**
  University of Colorado at Boulder
  University of Colorado at Colorado Springs
  University of Colorado at Denver
  Health Sciences Center

- **State Board of Agriculture - Colorado State University System**
  Colorado State University
  Fort Lewis College
  University of Southern Colorado

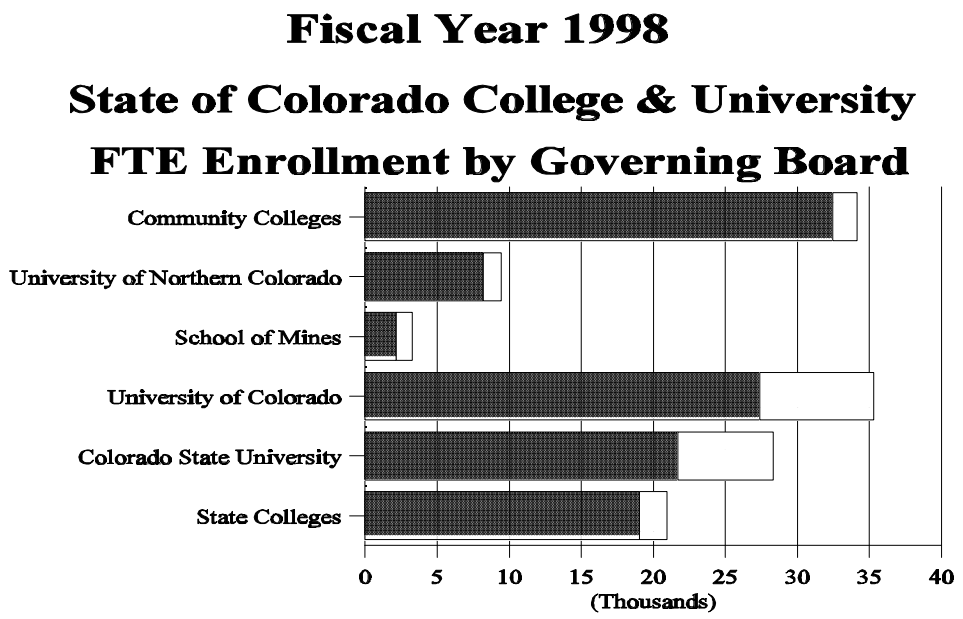
- **Trustees of the State Colleges of Colorado**
  Adams State College
  Mesa State College
  Metropolitan State College of Denver
  Western State College

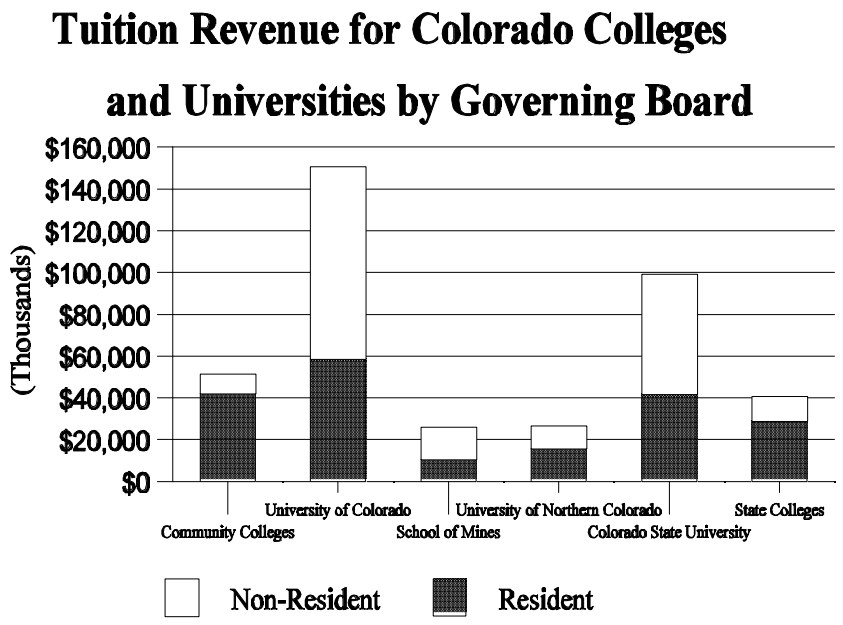
- **State Board for Community Colleges and Occupational Education (SBCCOE)**
  13 Community Colleges

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

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

The following graphs depict comparative data between the governing boards of the State's colleges and universities.





Source: 1998 Appropriations Report produced by the Joint Budget Committee. Tuition revenue is based on number of enrollees and average tuition per governing board.

Board of Regents of the University of Colorado

The Board of Regents is constitutionally charged with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The University consists of four campuses: Boulder, Health Sciences Center, Denver, and Colorado Springs, as well as central administrative offices. Within the four campuses, 16 schools and colleges offer more than 140 fields of study at the undergraduate level and 100 fields at the graduate level.

University of Colorado

The University of Colorado was authorized on November 7, 1861, by the Act of the Territorial Government. When Colorado became a state in 1876, the University was declared an institution of the State of Colorado.

The following comment was prepared by the public accounting firm of KPMG LLP, who performed work at the University of Colorado.

Procedures to Calculate Student Financial Aid Refunds at Boulder Should Be Followed and Monitored

The *Federal Student Financial Aid Handbook* (Code of Federal Regulations Title 34, Chapter IV, Section 668.22) states that every school participating in the federal student financial aid program must have a fair and equitable refund policy. Further, the school must compare the federal refund policy refund (which is set forth in the Handbook) with the refund amount under its own institutional refund policy. Then, the school must offer the larger amount calculated by either of these to students who receive Title IV aid and are not first-time students.

Currently, the Student Financial Aid Department at the Boulder campus is only performing a calculation under their institutional policy for all first-time students and not also under the federal policy as required by federal regulations. Thus, Boulder needs to ensure procedures, that include a calculation in accordance with the federal refund policy, are followed and monitored to ensure compliance with federal regulations and minimize the related exposures for noncompliance.

Recommendation No. 2:

The University of Colorado should ensure procedures to calculate student financial aid refunds are in accordance with both the institutional and federal refund policies and are appropriately monitored.

University of Colorado Response:

The University of Colorado at Boulder concurs. The Boulder Campus Bursar's Office has completed a refund calculation for continuing students under the federal refund policy for Fiscal Year 1997-98. Under that calculation, an additional $1,737 in refund amounts were due to the federal government. To ensure the federal refund policy is considered in the future, the Bursar's Office has revised its refund worksheets to include the federal calculation for all continuing students. The implementation date is October 1998.

State Board of Agriculture

The State Board of Agriculture has control and supervision of three distinct institutions: Colorado State University – a land-grant university; Fort Lewis College – a liberal arts college; and the University of Southern Colorado – a regional university with a polytechnic emphasis. The Board is also responsible for the Colorado State University Agricultural Experiment Station, the Cooperative Extension Service, and the Colorado State Forest Service.

The Board administers the State Board of Agriculture Fund located at the State Treasury. The Board is authorized to fix tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

Colorado State University System

Colorado State University, Fort Lewis College, and the University of Southern Colorado have been consolidated as a single financial reporting entity – the Colorado State University System (CSUS).

Fort Lewis College

The following comment was prepared by the public accounting firm of Chadwick, Steinkirchner, Davis & Co., who performed the work at Fort Lewis College.

Federal Pell Grant Program (CFDA No. 84.063)

The College awarded and paid eight students Pell Grants, totaling $13,025, for which it has not received either funds or credit as proper expenditures from the U.S. Department of Education. The problem originated because the students miscoded certain information on their financial aid applications. The College tried to transmit corrected information to the federal system before the final date for adjustments, September 30, 1998. However, the final date was changed to August 15, 1998, and the College was unaware of the change and did not meet the deadline.

Recommendation No. 3:

Fort Lewis College should perform the procedures required by Dear Colleague Letter P-97-2 to have the funds reimbursed. These procedures involve having the College's independent auditor certify, via an attestation procedure, that the students were entitled to the Pell funds awarded and the submission of a Federal Pell Grant Program Increase Award Report by the College for the 97-98 award year.

Fort Lewis College Response:

Agree. The College is in the process of complying with the referenced requirements.

University of Southern Colorado

The following comment was prepared by the public accounting firm of Baird Kurtz & Dobson, who performed work at the University of Southern Colorado.

Improper Pell Award

We tested compliance with Student Financial Aid requirements related to the Pell Program (CFDA 84.063). We selected a sample of 30 students, who received $83,113, out of 2,117 who received a total of $3,256,080 in Pell awards. Two students in our sample had an overaward of Pell funds. Both instances related to the amount reported on the Student Aid Report (SAR). SARs are randomly selected for verification by the outside processor. If selected, the University is required to obtain verification of family income reported in the SAR and to correct discrepancies. For two of the students in our sample, discrepancies between the SAR and verified information were not changed. The difference resulted in miscalculation of the students' expected family contribution and ultimately a difference in the Pell award. The total overaward of Pell, which should be reimbursed to the Department of Education for these two students, was $1,650.

Recommendation No. 4:

The University of Southern Colorado should enhance the review process for Student Aid Report verification to ensure proper entry of changed information in the Student Aid Report.

University of Southern Colorado Response:

Agree. A new financial aid information management system has been installed. The system has built-in edits that should prevent verification-related errors. Student Financial Services will monitor the revised verification process to ensure the appropriate changes are made. The overawards have been repaid to the Pell fund.

Trustees of the University of Northern Colorado

The Board of Trustees is the governing body of the University of Northern Colorado and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms; one faculty member elected by the faculty; and one student member elected by the student body.

University of Northern Colorado

The University of Northern Colorado seeks to provide all students with a broad general education as well as preparation for selected professions within the fields of business, education, health sciences, music, and related areas. Historically, a principal emphasis has been preparing students for careers in education.

The following comment was prepared by the public accounting firm of Anderson & Whitney, P.C., who performed work at the University of Northern Colorado.

Refine Refund and Repayment Policies

When a financial aid recipient withdraws from the University, a refund of University charges to the financial aid programs (CFDA Student Financial Aid cluster) or a repayment by the student of funds advanced for living expenses may be required. Refund and repayment methodologies are determined by federal regulation.

The University's refund and repayment policy is inaccurate in that repayment amounts are not related to the amount of living expenses incurred as required, and cash paid by the student towards institutional costs is not appropriately considered in the refund calculation. As a result, five of the sixteen refunds and repayments tested were incorrect by a total of $1,904.

Recommendation No. 5:

The University of Northern Colorado's refund and repayment policies and calculation worksheets should be revised to properly reflect federal requirements.

University of Northern Colorado Response:

Agree. The refund and repayment process has been revised. (Implemented, September 1998).

Section III

Federal Award Findings and Questioned Costs

Department of Education

Introduction

Article IX of the Colorado Constitution places responsibility for the general supervision of the State's public schools with the Colorado State Board of Education (the Board). The Department of Education is directed by the Commissioner of Education and serves as the administrative arm of the Board, providing assistance to local education agencies and implementing administrative rules. The Department's mission is to "provide leadership and service to Colorado's education community and, through collaboration with this community, to promote high quality learning environments, high academic performance standards, and equitable learning opportunities for all Colorado's diverse learners."

The Department's mission is carried out by the following units:

- **Office of the Commissioner.** Provides for state-level leadership of public education in Colorado, as well as the administrative support services of the Department.

- **Educational Services.** Develops and improves the administrative capabilities of local school districts, as well as provides for the accreditation process of the school districts.

- **Management, Budget, and Planning**. Manages all resources for the Department, both financial and human resources.

- **Professional Services**. Administers the Educator Licensing program and the Professional Education program for the Department.

- **Special Services**. Ensures the provision of services to traditionally under-served populations including low-income children, children with disabilities, migrant children, preschoolers and infants, and children at risk of dropping out of school or being expelled. Special Services also oversees the programs at the Colorado School for the Deaf and the Blind.

- **State Library and Adult Education**. Oversees programs that aim to provide leadership in adult education and library communities and to develop, promote, and deliver lifelong learning opportunities.

- **Colorado School for the Deaf and the Blind**. Provides comprehensive educational services to students who are deaf and/or blind.

The following comment was prepared by the public accounting firm of KPMG LLP, who performed audit work at the Department of Education.

During our audit we found the Department, in general, has satisfactory internal control over the administration of federal programs and financial processes in accordance with the requirements of the Single Act Amendments of 1996 and the Office of Management and Budget Circular A-133. We identified one area where control could be further improved—formalizing the subrecipient monitoring process.

Develop a Formal Plan for Monitoring Subrecipients of Federal Funds

The Single Audit Act Amendments of 1996 (the Amendments) changed the threshold for requiring audits of recipients of federal funds and clarified the responsibility that recipients of federal awards have for monitoring entities to which they pass federal funds. The Department has not yet altered its subrecipient monitoring procedures in response to the Amendments.

The U.S. Office of Management and Budget Circular A-133, Subpart D, states that the Department, a pass-through entity, is responsible for:

- Monitoring subrecipients' activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.

- Ensuring required audits are performed and requiring the subrecipients to take prompt corrective action on any audit findings.

- Evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

The Department passed through almost $187 million to approximately 450 subrecipients (excluding other state agencies) during Fiscal Year 1998. The Department's primary method of monitoring a subrecipient's compliance with federal requirements involved obtaining the subrecipient's Single Audit Report and evaluating any findings contained therein. Prior to the Amendments, government entities that received more than $100,000 in federal funds were required to have an annual audit in compliance with the Single Audit Act. However, the Amendments raised the

threshold for requiring a Single Audit to $300,000. As a result, some entities to which the Department passes federal funds may no longer be required to have an annual Single Audit performed. The Department has not yet determined the number of entities who no longer meet the Single Audit threshold.

When a Single Audit Report is not required, a pass-through entity must perform other procedures in order to obtain reasonable assurance that the subrecipient is administering federal awards in compliance with federal requirements. Procedures that may be performed include:

- Reviewing subrecipient grant reports and other documents.
- Conducting site visits to review financial and programmatic records and to observe operations.
- Arranging the performance of agreed-upon procedures of certain areas.

The selection of one or more of the procedures above should be made in light of the size of the subaward to the subrecipient, the experience of the subrecipient, the complexity of the compliance requirements, and the cost of the monitoring procedures.

The Department has not developed a formal plan that incorporates the procedures discussed above for monitoring each of its subrecipients. Without such a plan in place, the Department cannot obtain reasonable assurance that subrecipients are administering federal awards in compliance with federal requirements. We recommend that the Department develop a formal plan for monitoring each of its subrecipients.

Recommendation No. 6:

The Department of Education should strengthen its internal controls over subrecipient monitoring by:

a. Determining which of its subrecipients are no longer subject to Single Audit requirements.

b. Developing a formal plan for monitoring each subrecipient, particularly those that are no longer subject to the requirements of an annual Single Audit.

Department of Education Response:

Agree. For Fiscal Years 1998 and 1999, the Grants Unit will use information submitted by districts and BOCES (Boards of Cooperative Education Services) on their CDE 3 reports to determine which local education agencies (LEAs) fall below the audit threshold. Those LEAs will be requested to submit additional documentation, if appropriate, to determine whether all expenditures were allowable under the specific grant fiscal requirements.

Once all districts and BOCES have successfully transmitted their financial data using the new chart of accounts, the Grant Unit and School Finance Unit will begin working with a pilot group of district/BOCES business managers and grants managers to determine what, if any, changes need to be made to the information currently submitted to assure that the new chart of accounts provides adequate information to the Department to review their federal expenditures in a more comprehensive manner. This process will be in place with the submission of Fiscal Year 2000 reports.

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (DHCPF) was created as part of the restructuring of state departments under HB93-1317 effective on July 1, 1994, or the beginning of Fiscal Year 1995. The Department is the state agency responsible for administering the federal Medicaid program, the federal program designed to provide health services to eligible needy persons. DHCPF contracts with the Department of Human Services for some services, such as determining individuals' eligibility for Medicaid services. The Medicaid grant is the largest federal program administered by the State and is funded approximately equally by federal and state general funds. In Fiscal Year 1998 the Medicaid caseload was approximately 258,800, representing a decline from the previous year of about 3.8 percent. During Fiscal Year 1998 the Department expended almost $1.67 billion and had 146 full-time-equivalent staff (FTE), compared with $1.59 billion in expenditures and 133 FTE in Fiscal Year 1997.

During Fiscal Year 1998 the Department also worked on developing an expanded children's health insurance program for children through 18 years of age as authorized by HB97-1304, referred to as the Children's Basic Health Plan. In October 1997 the Department submitted the State's plan for children's health insurance to the federal government in order to obtain federal funds for these types of programs under the new federal Title XXI, the Children’s Health Insurance Program.

The public accounting firm of Ernst & Young, LLP, performed the audit work at DHCPF as of and for the fiscal year ended June 30, 1998. During its audit Ernst & Young reviewed and tested DHCPF's internal controls over accounting and administrative functions and federal programs, including compliance with state and federal laws and regulations.

Obtain Approval for Cost Allocation Plan

See Recommendation No. 1 in Section II titled Financial Statement Findings.

Department of Higher Education

Introduction

The Department of Higher Education was established under Section 21-1-114, C.R.S., and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Advanced Technology Institute, the Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools.

The State has 25 public institutions of higher education that are governed by six different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**
  University of Colorado at Boulder
  University of Colorado at Colorado Springs
  University of Colorado at Denver
  Health Sciences Center

- **State Board of Agriculture - Colorado State University System**
  Colorado State University
  Fort Lewis College
  University of Southern Colorado

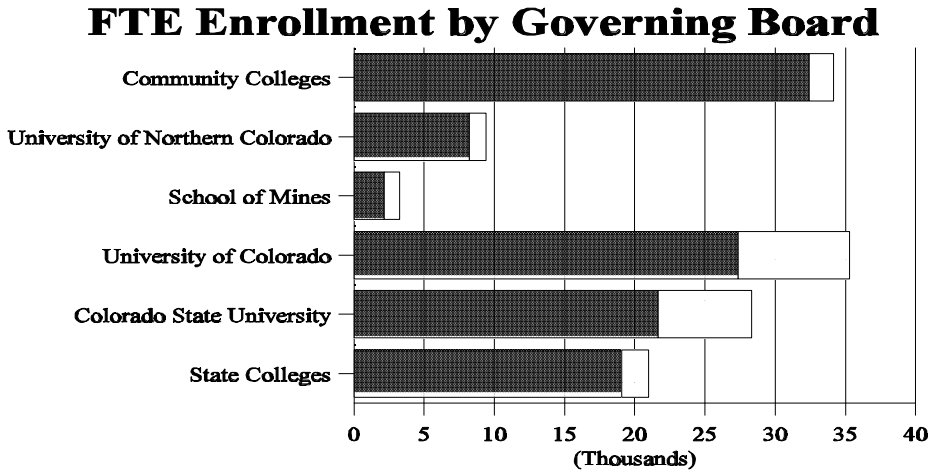
- **Trustees of the State Colleges of Colorado**
  Adams State College
  Mesa State College
  Metropolitan State College of Denver
  Western State College

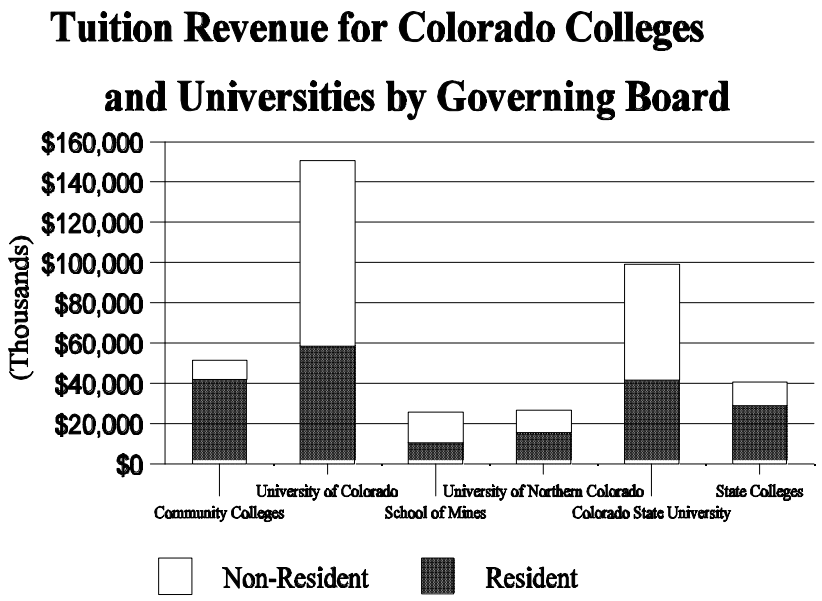
- **State Board for Community Colleges and Occupational Education (SBCCOE)**
  13 Community Colleges

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

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

The following graphs depict comparative data between the governing boards of the State's colleges and universities.





Source: 1998 Appropriations Report produced by the Joint Budget Committee.
Tuition revenue is based on number of enrollees and average tuition per governing board.

Colorado Student Loan Division

The Colorado Student Loan Program (CSLP), which is administered by the Colorado Student Loan Division, helps Colorado residents obtain financing for higher education. Created by a June 1979 Colorado Legislative Act, the CSLP guarantees students loans made by private lenders in accordance with federal regulations. Private lending entities include banks, savings and loan associations, pension funds, credit unions, and insurance companies. The mission of CSLP is to provide students access and choice regarding post-secondary education by ensuring the availability of educational financing.

The following comment was prepared by the public accounting firm of Bondi & Co., who performed work at the Colorado Student Loan Division.

Improve Internal Reconciliation Procedures for Defaulted Loan Payments

When CSLP receives a payment on a defaulted loan, they are required to report this information to the U. S. Department of Education within 45 days of receipt. They report this information on the 1189 report which is sent to the U. S. Department of Education on the first of every month.

During our testing of payments after default, we identified 2 payments received, out of the 20 selected for testing, which were not reported on the 1189 report. The amount the Division remitted on a monthly basis to the U. S. Department of Education was underestimated for payments on these claims. The U. S. Department of Education requires remittance of all payments received on defaulted loans monthly. The Division was not in compliance with the reporting requirements.

This occurred due to a system conversion approximately seven years ago that did not transfer all claims correctly. Some of the defaulted loan accounts were not included in the parameters of selecting payment information to report to the U. S. Department of Education. Some accounts which existed prior to 1988, were not being flagged to include the payment as part of the Division reinsurance amount.

The Division underreported payments on 474 defaulted claims they identified as not being included in the reinsurance amount reported to the U. S. Department of Education. The amount of principal and interest payments received since 1984 totaled $650,825.85, from April 1984 through the current period.

In July 1998, the Division developed a report to identify the claims not being remitted to the U. S. Department of Education on their system. The Division reported the amounts to the U. S. Department of Education at the end of July 1998. No additional corrective action is necessary at this time. Programming changes have been made to the system to accurately identify and report all claim payments on defaulted loans. The Division now reports these amounts to the U.S. Department of Education monthly.

Recommendation No. 7:

The Colorado Student Loan Division should re-examine its internal reconciliation procedures to develop a system to prevent this type of error occurring in the future.

Colorado Student Loan Division Response:

Agree. After it was discovered that there were claims paid that erroneously showed no reinsurance received, a report was developed to show all claims on the system that should have been updated with reinsurance, but are showing no reinsurance received. This report will be run quarterly to ensure that all claims have been properly updated to show reinsurance has been received and all payments have been properly reported to the Department of Education on form 1189. The Division also currently performs, and has performed since 1989, a monthly reconciliation of reinsurance received and reinsurance posted on its guarantee system to ensure that all claim accounts are updated with reinsurance when reinsurance is received.

Board of Regents of the University of Colorado

The Board of Regents is constitutionally charged with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The University consists of four campuses: Boulder, Health Sciences Center, Denver, and Colorado Springs, as well as central administrative offices. Within the four campuses, 16 schools and colleges offer more than 140 fields of study at the undergraduate level and 100 fields at the graduate level.

University of Colorado

The University of Colorado was authorized on November 7, 1861, by the Act of the Territorial Government. When Colorado became a state in 1876, the University was declared an institution of the State of Colorado.

The following comment was prepared by the public accounting firm of KPMG LLP, who performed work at the University of Colorado.

Procedures to Calculate Student Financial Aid Refunds at Boulder Should Be Followed and Monitored

See Recommendation No. 2 in Section II titled Financial Statement Findings.

State Board of Agriculture

The State Board of Agriculture has control and supervision of three distinct institutions: Colorado State University – a land-grant university; Fort Lewis College – a liberal arts college; and the University of Southern Colorado – a regional university with a polytechnic emphasis. The Board is also responsible for the Colorado State University Agricultural Experiment Station, the Cooperative Extension Service, and the Colorado State Forest Service.

The Board administers the State Board of Agriculture Fund located at the State Treasury. The Board is authorized to fix tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

Colorado State University System

Colorado State University, Fort Lewis College, and the University of Southern Colorado have been consolidated as a single financial reporting entity – the Colorado State University System (CSUS).

Fort Lewis College

The following comment was prepared by the public accounting firm of Chadwick, Steinkirchner, Davis & Co., who performed work at Fort Lewis College.

Federal Pell Grant Program (CFDA No. 84.063)

See Recommendation No. 3 in Section II titled Financial Statement Findings.

University of Southern Colorado

The following comments were prepared by the public accounting firm of Baird Kurtz & Dobson, who performed work at the University of Southern Colorado.

Efficiencies and Technical Improvements to the Perkins Loan Fund Accounting

The Perkins Loan Fund (Perkins) is a fund established at the University for the purpose of providing loans funded by the U.S. Department of Education (CFDA #84.038) and the State of Colorado. Students with financial need are awarded loans from the fund and are required to repay the loans upon separation from the University after a nine-month grace period. As of June 30, 1998, there were Perkins loans outstanding totaling $3,715,828. During 1998 the University disbursed 526 Perkins loans totaling $656,068. The U.S. Department of Education requires certain procedures to be followed by all institutions accepting federal Perkins dollars. If these procedures are not followed, the University risks losing these federal funds to support student attendance. Our audit procedures included testing 30 Perkins loans. We noted the following:

- For six of the students tested, the calculation of the nine-month grace period was not proper. It appears these errors are occurring due to tentative graduation dates being entered into the system versus entering actual graduation/separation dates.

- The University procedures allow employees to change the borrower status manually (i.e., in school, grace, repayment, deferment, etc.). The University does not have a procedure to review or approve changes made to the borrower status.

Recommendation No. 8:

The University of Southern Colorado should improve the process for Perkins loans to make it more efficient and to ensure compliance with U.S. Department of Education requirements as follows:

a. The University should review the current process of changing borrower status and implement changes to effectively and efficiently keep borrower information current and accurate.

b. A system-generated comparison should be utilized to determine that all students reported as in school are registered for classes at the University or meet other eligibility requirements. This would ensure that tentative dates are updated in a timely manner.

University of Southern Colorado Response:

Agree. Existing practices for management of borrower records will be reviewed in order to prevent the occurrence of future errors. Additionally, the University will pursue development of an electronic interface between the Records Office information system and the Perkins Loan program management software to address accuracy issues in recording graduation/separation dates.

Timely Updating of Student Separation Dates

One of the compliance requirements for the Federal Family Education Loan Program (FFELP) (CFDA #84.032) is that guarantors be notified within 60 days of a student's separation from the University. We tested the notification of FFELP guarantors or lenders. We selected 20 students for testing out of a population of 499 graduating or separating from the University. We noted that following instances where the guarantors were not notified within 60 days as required by federal regulations:

- One student graduating December 12, 1997, and one graduating May 1, 1998 did not have guarantor notification.

- Five students graduating December 12, 1997, had guarantor notification, but did not meet the 60-day requirement for notification.

In each of these instances, separation information was not updated in University files.

Recommendation No. 9:

The University of Southern Colorado should improve the process for updating the

student separation files to ensure timely compliance with federal regulations requiring notification to guarantors.

University of Southern Colorado Response:

Agree. The University will post graduation/separation dates in a timely manner.

Improper Pell Award

See Recommendation No. 4 in Section II titled Financial Statement Findings.

State Board for Community Colleges and Occupational Education

The State Board for Community Colleges and Occupational Education was established by "The Community Colleges and Occupational Education Act of 1967," Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions:

- Governing the State's system of community and technical colleges.
- Administering the occupational education programs of the State at both secondary and post-secondary levels.
- Administering the State's program of appropriations to local district colleges and area vocational schools.

Community Colleges and Occupational Education System

The 13 colleges in the Colorado Community Colleges and Occupational System (CCCOES) include Arapahoe, Aurora, Denver, Front Range, Lamar, Morgan, Northeastern Junior, Otero, Pikes Peak, Pueblo, Red Rocks, and Trinidad, and the Colorado Electronic Community College.

Trinidad State Junior College

The following comment was prepared by the public accounting firm of Arthur Andersen LLP, who performed work at the CCCOES.

Financial Aid Eligibility

To be eligible for Title IV Financial Aid a student must have, per Federal Regulation 668.32, a high school diploma, its recognized equivalent, or obtained within 12 months before the date the student initially receives aid, a passing score on an approved independently administered test. As a result of eligibility testing for financial aid at Trinidad State Junior College (TSJC) it was determined that 3 out of the 52 students reviewed were issued Pell Grants, CFDA # 84.063, without meeting the above requirement. Following our testing, the amounts awarded to the three students which were ineligible for Title IV Financial Aid totaling $4,400, were, as required, refunded to the Secretary, U.S. Department of Education, per regulation section 668.95. TSJC had 1,115 students which received Pell Grants in Fiscal Year 1998.

Recommendation No. 10:

Trinidad State Junior College should develop a checklist that identifies all eligibility requirements. The checklist should be completed for each applicant before they are approved for financial aid and the funds are disbursed. In addition, Trinidad State Junior College should review the files for the remaining students which received Pell Grants in Fiscal Year 1998 to ensure they met all eligibility requirements under Federal Regulation 668.32.

Trinidad State Junior College Response:

Agree. The College will review each student's response to the financial aid question for information on their high school diploma. Follow-up will be done to be sure that all students meet the requirements for financial aid eligibility.

Trustees of the University of Northern Colorado

The Board of Trustees is the governing body of the University of Northern Colorado and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms; one faculty member elected by the faculty; and one student member elected by the student body.

University of Northern Colorado

The University of Northern Colorado seeks to provide all students with a broad general education as well as preparation of selected professions within the fields of business, education, health services, music, and related areas. Historically, a principal emphasis has been preparing students for careers in education.

The following comments were prepared by the public accounting firm of Anderson & Whitney, P.C., who performed work at the University of Northern Colorado.

Review Calculations of Federal Grant Matching

Some incorrect computations, totaling $4,056, were seen in the calculations of University funds used to match federal grants (CFDA 47.076), although the University met the overall matching requirement for the grant. We also noted $4,000 of University student fees which were charged to programs for participants. OMB Circular A-21 does not allow "student activity costs" to be charged to federal programs or used as match, unless specifically provided for in the sponsored agreement.

Recommendation No. 11:

The University of Northern Colorado should add further review procedures to the computation of federal grant match and discontinue charging student fees to federal programs or using them as match.

University of Northern Colorado Response:

Agree. The University will review all computations of federal grant match and will discontinue charging student fees to federal programs or using them as match. Implemented, October 1998.

Refine Refund and Repayment Policies

See Recommendation No. 5 in Section II titled Financial Statement Findings.

Trustees of the Colorado School of Mines

The Board of Trustees is the governing body of the Colorado School of Mines and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms, and one nonvoting student member elected by the student body.

Colorado School of Mines

The Colorado School of Mines was founded on February 9, 1874. The primary emphasis of the Colorado School of Mines is engineering, science education, and research. The authority under which the School operates is Article 40 of Title 23, C.R.S.

The following comment was prepared by the public accounting firm of Deloitte & Touche LLP, who performed work at the Colorado School of Mines.

Federal Grants Are Not Closed Out in a Timely Manner

In the current year it was noted that there continues to be federal grant projects which are closed late. As a result, the Colorado School of Mines is not in compliance with federal reporting requirements which could jeopardize future federal funding. This was a recommendation also made in the prior year. Federal financial reporting requirements state that close-out of projects (both contractual and financial obligations) must be submitted within 90 days of project completion. It was noted, however, that Colorado School of Mines is making a concerted effort to timely close these projects and is making substantial progress on closing the older grant projects which continues to be a problem.

It was noted that of the 280 total projects closed as of June 30, 1998, 245 of those projects were closed late. Over 86 percent of them related to grant projects which had a project end date prior to June 30, 1997, and approximately 14 percent had project end dates for the current fiscal year. Also, through review of those projects late for close-out on the pending closures listing, it was noted that there were 120 projects already late for close-out. Over 79 percent of the projects relate to grant

project end dates prior to June 30, 1997, and approximately 21 percent related to projects with end dates in the current fiscal year. The Department has been able to implement many planned controls that have proven to be effective. However, the timely return of documents from the Principal Investigator's and receipt of payment from the sponsoring agencies continues to delay the close-out procedures. Also, for those projects which are very old, it is very difficult to locate a contact.

Recommendation No. 12:

Colorado School of Mines through the Office of Research Services should continue to implement the procedures and controls necessary to ensure that all close-out reports and reimbursement requests are submitted as quickly as possible following the completion of a project. The Office of Research Services should concentrate on closing older projects without jeopardizing the timely close-out of current projects.

Colorado School of Mines Response:

Agree. Fiscal Services and the Office of Research Services (ORS) have been diligently working in a coordinated effort to realize continued improvement in the timeliness of project close outs. New forms (memos) and other internal documents have been successful in enhancing the exchange of necessary information between the Principal Investigator, ORS, and Fiscal Services. Additionally, in the current year, a staff person has been assigned full-time to handle the payment problems and close out issues with the sponsoring agencies. Continuation of these efforts will ensure that the backlog of older projects is closed without sacrificing the timely closure of current projects.

Department of Human Services

Introduction

The Department of Human Services was established in July 1994 to administer, manage, and oversee the delivery of human services throughout the State. It accomplishes this through a variety of state-operated facilities and programs, county-operated programs, and contractual arrangements with public and private human service providers across the State. In Fiscal Year 1998 the Department expended approximately $1.2 billion and had 4,272.8 full-time-equivalent staff (FTE).

The Department comprises ten major offices, five of which perform administrative functions such as budgeting, human resource management, development and maintenance of information systems, operations and fiscal management, and oversight of relations with external entities such as constituency groups, the General Assembly, and other state and local agencies. The remaining five offices are responsible for overseeing or operating a wide spectrum of programs and services such as welfare reform and public assistance, vocational rehabilitation and mental health services, child welfare, aging and adult services, drug and alcohol treatment and rehabilitation, developmental disability services, and subsidized child care and child care licensing. The Department also operates the State's youth corrections system and is responsible for a number of 24-hour-care facilities. These include two state mental health institutes, five state and veterans nursing homes, and three regional centers for persons with developmental disabilities.

Generally, we found that the Department has adequate administrative and internal controls in place to oversee its operations and meet state and federal requirements. We identified five areas where improvements could assist the Department in effectively managing its responsibilities.

Implement On-Site Monitoring of County TANF Activities

In 1996 Public Law 104-193, the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA), was signed into federal law as part of reforming the national welfare system. As part of this act the former Aid to Families With Dependent Children (AFDC) program was replaced by the Temporary Assistance for Needy Families (TANF) program. All states were required to have a plan for TANF implementation approved and the program in place by July 1, 1997, or the beginning

of state Fiscal Year 1998. In Colorado, TANF was established as the "Colorado Works" program.

In Fiscal Year 1998 the Department expended over $190 million in federal financial assistance and state general funds for the operation of TANF. TANF was one of the largest federal grants administered in Colorado in Fiscal Year 1998, ranking sixth overall in terms of expenditure levels. The TANF program is overseen by the Department's Office of Self-Sufficiency and administered locally by the county departments of social services.

Memorandums of Understanding (MOUs) Place New Responsibilities with the Counties

Colorado has taken a unique approach among states in how it has chosen to implement TANF. While the State has traditionally maintained a welfare system in which the counties rather than the State administered the program, under welfare reform the State has made further efforts to pass significant amounts of responsibility to the county level. In recognition of this, the Department and the counties entered into performance contracts, or MOUs, that outline the responsibilities of both parties for the administration and implementation of TANF.

Under the MOUs counties continue to be solely responsible for determining recipients' eligibility and the amount of benefits they will receive, as well as for maintaining adequate records. This equates to control of approximately $140 million in TANF benefit payments for Fiscal Year 1998. In addition, the counties are now responsible for meeting key new requirements that are part of welfare reform. Specifically, counties must monitor their expenditures and ensure that certain levels are met; these are referred to as "maintenance of effort" requirements. Counties also must achieve target work participation rates among TANF participants. For federal Fiscal Year 1998, these rates were 30 percent for all families and 75 percent for two-parent families. The work requirements will increase to 35 percent and 90 percent, respectively, for federal Fiscal Year 1999.

At the state level, the Department of Human Services is responsible for overseeing the implementation of TANF. The Department is also the entity ultimately responsible to the U.S. Department of Health and Human Services for ensuring that the State as a whole properly administers the TANF program and meets federal requirements such as maintenance of effort and work participation rates. Because of the level of responsibility vested with the counties, the Department must monitor county activities in order to meet its responsibilities.

Department Has Not Conducted On-Site Reviews of Counties Under TANF

Prior to Fiscal Year 1997 the Department routinely conducted on-site reviews of county activities for the AFDC program. In this manner the Department determined compliance with state and federal regulations regarding applicants' eligibility, allowability of expenditures, timeliness of application screening and acceptance, file documentation, and related county procedures. Department staff discontinued the AFDC reviews at the beginning of Fiscal Year 1997 because of the efforts needed to meet the major changes under federal welfare reform that were to be implemented at the beginning of Fiscal Year 1998. Throughout Fiscal Year 1997 staff were involved in developing the Colorado Works program and assisting counties in planning for the transition to TANF.

During Fiscal Year 1998, the first year of TANF operations, we found that the Department had not developed and implemented an on-site review process for overseeing the counties' implementation and administration of TANF. Staff reported that efforts were still being directed toward completing program implementation. Instead, the Department monitored county activities by reviewing reports generated from its information system that contains county self-reported data. While the system contains controls preventing some erroneous data from being entered, the Department still needs to ensure that data reported by the counties are appropriately and accurately entered and are therefore a valid representation of county TANF activities. Thus, reviewing county reports is not a sufficiently reliable form of subrecipient monitoring in terms of determining program compliance.

Federal regulations identify various factors for determining the risk of noncompliance with program requirements. One such factor that can indicate higher risk is an instance in which a new program with significant legal and regulatory changes has been implemented. TANF is currently an example of this type of situation. Therefore, it is important that the Department has a reliable and effective method for monitoring county activities. We also noted that the Department has maintained on-site county monitoring practices for the Food Stamp program, although this program has been largely unaffected by welfare reform.

Better Monitoring Could Help Ensure Goals Are Met

The importance of monitoring county TANF activities is underscored by the fact that the State as a whole will be held accountable for meeting federal requirements such as maintenance of effort and work participation rates. If the Department does not identify problems and help the counties to address them, the State could be at risk of failing to meet statewide targets and could face federal sanctions.

The Department and the counties have made a concerted effort to put into place the new structures and requirements under welfare reform. By developing an on-site review process, the Department can further identify ways to assist the counties in their key roles under TANF and the Colorado Works program. This will help ensure that state and federal requirements are met at both the local and statewide level.

Recommendation No. 13:

The Department of Human Services should develop and implement a formalized plan for on-site monitoring of county activities for the Temporary Assistance for Needy Families (TANF) program to ensure that federal and state requirements are met.

Department of Human Services Response:

Agree. The Department of Human Services intends to begin on-site monitoring in regards to the TANF Program. The process is to be developed and in place to begin by July 1, 1999.

Implementation date: July 1, 1999.

Improve Efforts in Cash Management Area

In Fiscal Year 1998 the Department administered 83 federal programs for which it expended $515.1 million in federal funds. The Department is responsible for tracking expenditures and earned revenues for these programs, as well as related receivables from the federal government. The Department operates on a reimbursement basis with the federal government for its grants. This means that it uses state general funds to make federal program expenditures and then requests reimbursement from the federal government for the appropriate federal share of the expenditures. The federal Cash Management Improvement Act (CMIA) requires that a state request the transfer of federal funds as close as possible to the time the state expends funds for the program. This is required in order to ensure that neither the federal government nor the state realizes an unfair financial advantage from use of the other entity's funds.

Department's Oversight of Federal Receivables Has Improved

During our Fiscal Year 1997 financial audit we identified areas for improvement within the Department's cash management area. Specifically, we found that the Department should develop a more comprehensive fiscal management system for federal programs in three areas. The Department needed to:

- Designate a central point of responsibility for federal grant management.
- Implement an integrated monthly reconciliation process encompassing all program-related financial grant activity.
- Institute a process that would enable them to identify the amount and timing of cash draws and to track information linking specific disbursements to cash draws and cash receipts.

We found that the Department made noticeable improvements to its fiscal management system for federal programs during Fiscal Year 1998 that allowed them to address these three concerns.

Electronic Benefit Transfer (EBT) Service Implementation Has Increased Demands on Cash Management Process

While the Department demonstrated significant efforts in improving its process for federal cash management, we noted that the Department's implementation of a new system for delivering welfare and public assistance payments during Fiscal Year 1998 had a significant impact on these efforts. Specifically, this new system, EBT, substantially changed the way in which disbursements related to federal programs are accounted for and recorded on the Colorado Financial Reporting System (COFRS), and as a result, affected the Department's process for determining appropriate cash draws.

Under EBT recipients access benefits for public assistance and welfare programs such as Temporary Assistance for Needy Families, Food Stamps, Low Income Energy Assistance, Old Age Pension, Aid to the Needy Disabled, and Aid to the Blind through the use of a debit card at a point-of-sale device or automated teller machine. The EBT service is also used to make direct deposit payments (electronic fund transfers) to providers under the Low Income Energy Assistance Program, child care, and child welfare programs. Approximately $320 million of the $515.1 million, or 62

percent, in federal grant expenditures were for programs administered through the EBT service in Fiscal Year 1998.

In Fiscal Year 1996 the Department awarded a contract to an outside fiscal agent to provide the delivery of EBT services in Colorado. On a daily basis, the fiscal agent, currently Citibank, reimburses vendors and owners of automated teller machines for benefits paid to public assistance and welfare recipients. The Department, in turn, reimburses the fiscal agent on a daily basis for the reimbursement payments it has made that day. This daily reimbursement method has resulted in additional demands on the Department's cash management process because the Department needs to request federal reimbursement more frequently than in the past in order to meet federal regulations.

Central responsibility for the Department's cash management process lies with its Program Accounting Section. The Program Accounting Section is responsible for tracking expenditures for federal programs and calculating resulting earned federal revenue and receivables. Program Accounting staff also ensure that appropriate cash draws for federal reimbursement are made in a timely manner. Information obtained from the Department's County Accounting Section drives this process. County Accounting staff are responsible in part for tracking and reconciling benefit amounts authorized for welfare recipients and reimbursement amounts paid to Citibank. This responsibility includes ensuring that amounts authorized and paid are recorded on COFRS.

As noted above, EBT requires the Department to request federal reimbursement more frequently than in the past. In order to do this, Program Accounting staff must have cash disbursement and program information on a daily or otherwise timely basis. However, the Department's existing accounting systems do not have the capabilities to track the appropriate level and type of information needed to determine the amount of federal cash draws that should be made for specific programs. Because of this, during much of Fiscal Year 1998 Department staff focused efforts on determining the best alternative process for estimating program expenditures and making timely draws. As a result, we found that the Department had some difficulty in managing its cash flows during the year.

Cash Draws of Federal Funds Were Not Made Timely

We also noted that the Department's methodology does not allow it to link specific disbursements to cash draws and cash receipts as required by federal CMIA regulations. More notably, this approach resulted in draws for three EBT programs being made up to a month after state general funds were used to make the original payments to Citibank.

We calculated the potential interest lost to the State due to the Department's late draws of federal funds for payments made to Citibank. Because we were unable to link a number of specific disbursements to cash receipts, we often could not determine the exact lag between the Department's payments and cash receipts. However, we estimated that if the Department drew federal funds ten business days late for three of its EBT programs (Temporary Assistance for Needy Families, Child Care Development Fund, and Low Income Energy Assistance), the State could have lost approximately $107,000 in interest during the second half of Fiscal Year 1998. Since staff were focusing efforts reorganizing the Department's fiscal management function during the first half of Fiscal Year 1998, we did not include that time period in our estimate.

Timely Draws Will Assist With Overall State Cash Management

The Department plans to implement a new internal financial system for reimbursing county departments of social services, the County Financial Management System, during the first quarter of Fiscal Year 2000. Staff believe that this system will assist them in determining the appropriate breakdown of expenditure levels by program in a timely manner, and thus permit them to make daily cash draws from the federal government.

Recommendation No. 14:

The Department of Human Services should continue efforts to improve its fiscal management system for federal programs by:

a. Implementing a method for identifying payments made for Electronic Benefit Transfer (EBT) programs by grant, requesting appropriate cash reimbursement in a timely manner, and tracking information linking specific disbursements to cash draws and cash receipts.

b. Ensuring that future changes that affect its cash management and accounting process are included in planning efforts and incorporated into the overall grant management process.

Department of Human Services Response:

a. Agree. The Department plans to implement this recommendation by the statewide implementation of a new County Financial Management System

(CFMS) on July 1, 1999. The CFMS System will determine the program expenditures and calculate the federal revenue on a daily basis. This information will be fed to COFRS, which will set in motion the daily cash draw process.

In addition, the Department recognized the cash draw deficiency with the Legacy system and therefore began a procedure of estimating expenditures, revenue, and cash needed to meet CMIA requirements. As of this writing (January 29, 1999), the Department plans to implement CFMS on July 1, 1999. However, we would like the implementation date of this recommendation to be March 31, 2000, to give us a chance to work out any implementation problems.

Implementation date: March 31, 2000

b. Agree. The planning efforts for the new CFMS System address the cash management concerns identified in this audit recommendation. The Department recognized this problem, but the resources required to fix the Legacy system were not available. Since the Department was committed to developing a new CFMS System, resources were directed to developing CFMS rather than significant efforts required to fix the Legacy system.

Implementation date: March 31, 2000

Strengthen Monitoring of Subrecipients

In Fiscal Year 1998 the Department expended over $515.1 million in federal awards. Of this, $427.9 million, or about 83 percent, was passed through to approximately 1,000 subrecipients. Federal regulations designate primary recipients such as the Department of Human Services as the principal agency responsible for ensuring federal program requirements are met.

The Department employs various means to ensure funds are spent appropriately. These include such activities as on-site program and fiscal reviews and, in some cases, statistical monitoring. Federal regulations also require that the Department obtain and review the annual audit reports of subrecipients that expend $300,000 or more in federal awards during their fiscal year and follow up on instances of noncompliance to ensure corrective action is taken. Subrecipients with this level of expenditure must have an annual audit in compliance with federal requirements under the Office of

Management and Budget Circular A-133. Audits performed under Circular A-133 include specific testing and reporting related to federal programs.

The Department has designated the Field Audits Section as the unit responsible for ensuring that subrecipients send the appropriate audit reports to the Department. The Section is also primarily responsible for performing the review of audits required under Circular A-133. In some cases Field Audits is assisted in this function by personnel from other areas of the Department.

The Department Needs to Improve Method to Identify Subrecipients

During our Fiscal Year 1996 audit we noted that the Department was adequately monitoring annual audit reports from the counties, which received about 80 percent of the federal funds passed through to subrecipients by the Department during that period. However, we found that the Department did not have a clear process for identifying all of its other subrecipients and ensuring that these entities also completed and submitted the necessary audits. In addition, the Department did not review audit reports submitted by those entities that received federal pass-through funds from its Alcohol and Drug Abuse Division (ADAD).

In Fiscal Year 1997 the Department worked to clarify procedures for identifying all appropriate subrecipients, and it completed reviews of audit reports from ADAD subrecipients. However, in Fiscal Year 1998 the Department had not yet finalized a means of identifying all subrecipients other than the counties. If entities receiving $300,000 or more in federal funds cannot be identified, the Department cannot ensure that it is obtaining and reviewing all appropriate audit reports and following up on possible noncompliance. In addition, in Fiscal Year 1998 the Department did not complete its review process of audit reports from ADAD subrecipients that expended $300,000 or more in federal funds.

Department's Subrecipient Monitoring Should Consider County Reporting Under EBT

The Department also needs to consider the manner in which the counties report cash benefits paid to welfare recipients under EBT service in determining the nature and extent of departmental subrecipient monitoring activities. The manner in which counties report cash benefits under EBT could have an impact on the amount of audit work related to federal programs performed by the counties' independent auditors during the annual audits. The Department relies on these audits as one means of monitoring county compliance with state and federal requirements.

Prior to the implementation of EBT, counties reported the federal share of cash benefit payments on their Schedule of Expenditures of Federal Awards (Schedule), as well as federal monies received for other purposes such as program administration. The Schedule must be included as part of an entity's annual audited financial statements if the entity expends $300,000 or more of federal funds during its fiscal year.

EBT was implemented across the State from February 1997 through February 1998, and under this new system the state and federal share of public assistance cash benefits no longer flows through county bank accounts; instead, recipients access benefits through the banking system by using debit cards. If counties do not report the federal share of EBT payments on their Schedules of Expenditures of Federal Awards, the counties will reflect significantly lower levels of federal assistance. In one county, for example, we estimated federal EBT cash benefits would have accounted for over 40 percent of the county's federal assistance if the county had been on EBT for the entire fiscal year.

The level of federal expenditures reported by a county is important because the counties' independent auditors use the level of federal expenditures as a major factor in determining the amount of audit work related to federal assistance they will complete during the annual county audits. If counties report lower levels of federal assistance, CPA firms may decrease the amount of testing related to compliance for federal program requirements. Therefore, the Department needs to be aware of whether or not a county is including the federal share of EBT cash benefit payments on its Schedule and assess the need for additional follow-up and monitoring.

It is important for the Department to have adequate monitoring in place for counties because counties continue to administer the federal public assistance programs by determining recipients' eligibility and amount of benefits, and the counties are responsible for meeting the objectives of federal programs. As noted earlier, the Department is responsible for ensuring that subrecipients use federal funds in a manner consistent with authorized purposes and in compliance with federal requirements.

County Reporting Under EBT Is Not Consistent

We reviewed a sample of ten county audit reports for the year ending December 31, 1997, for counties that had implemented EBT during 1997. We found that five counties did not disclose whether or not they reported the federal share of EBT cash benefit payments on their Schedule. Therefore, it was not possible to determine the manner in which EBT cash payments were reported on the Schedule. Out of the five that disclosed the manner of treatment, one county reported it had excluded the

federal share from its Schedule, and the other four reported that the Schedule included the federal share of EBT cash benefit payments.

Professional guidance has not been issued regarding reporting of EBT payments in the type of situation encountered by the counties, where the cash flow no longer mirrors the level of administrative responsibility. Until such guidance is issued, it is appropriate for the counties to report the federal share of EBT cash payments on county Schedules because the counties continue to administer the related federal programs. In addition, counties need to disclose the reporting treatment used for these payments on both the financial statements and the Schedule.

The Department has communicated to the counties during various EBT training sessions that it supports this manner of reporting by the counties. If the counties do not handle EBT reporting matters consistently and disclose their practices, the usefulness of county annual financial reports is decreased because reporting for EBT cash benefits is not consistent among counties. Further, the reader may not be aware of the lack of comparability because related disclosures are not included in the reports.

Department Needs to Ensure Subrecipient Compliance With Federal Audit Requirements

The purpose of identifying subrecipients and performing reviews of their annual audits is for the Department to meet its responsibility to ensure that problems with the administration of federal programs identified by the subrecipients' auditors are followed up on and resolved. While the Department is fulfilling this responsibility for the majority of federal funds that it oversees, additional effort is needed to ensure that all subreceipients are identified and that required audit reports are received and reviewed, including those for ADAD. In addition, the Department's monitoring activities should take into consideration the possible impact of changes in reporting of federal expenditures under EBT and potential lessening of compliance work performed during county annual audits.

Recommendation No. 15:

The Department of Human Services should ensure that federal audit requirements for subrecipients of federal awards are met by:

a. Identifying subrecipients that receive $300,000 or more in federal awards from the Department.

b. Obtaining and reviewing all required audit reports and following up on instances of noncompliance as needed.

c. Determining whether the federal share of Electronic Funds Transfer (EBT) cash payments is appropriately included in county Schedules of Expenditures of Federal Awards.

d. Assessing and ensuring that departmental monitoring activities for counties are adequate under EBT, in cases where there may be a decrease in audit work performed on federal programs by independent auditors during county annual audits.

Department of Human Services Response:

a. Agree. The Department currently has databases that identify most of the subrecipients for the Department. County subrecipients are identified and tracked through the automated systems of Automated Personnel Payroll System (APPLS) and County Automated Payments System (CAPS).

   Subrecipients, other than counties, are identified and tracked through the COFRS GPP14 Report. This report does have some weaknesses which the Department will work to correct, as much as feasible, so that a more accurate listing will be available.

   Implementation date: Ongoing/September 1, 1999.

b. Agree. The Department does have a process for obtaining all audit reports and steps will be taken to ensure that the reports are reviewed and followed up on in a timely manner.

   Implementation date: Ongoing/March 1, 1999.

c. Agree. Currently EBT cash payment inclusion in the county Schedules of Expenditures of Federal Awards is determined in the cursory initial review and also in the subsequent in-depth review using the Field Audit Desk Review guidelines. Contact is made with counties that have not included the information. The Department will prepare a written policy for redistribution to county departments and Certified Public Accountants (CPAs) outlining the need for consistent disclosure of this information.

Implementation date: Ongoing/July 1, 1999.

d. Agree. The Department does assess and ensure adequate monitoring activities through the review identified in c. above; however, as noted, additional information will be sent to county departments and CPA firms emphasizing the need for full disclosure of EBT cash payments.

Implementation date: Ongoing/July 1, 1999.

Department of Public Health and Environment

Introduction

The Department of Public Health and Environment is authorized by Section 24-1-119(1), C.R.S. The Department is responsible for monitoring environmental quality, ensuring the quality of health services, and maintaining health data for the State. The mission statement states that the Department is "dedicated to protecting and improving the health and environment of the people of Colorado." The Department is organized into 12 major divisions:

- Health Facilities
- Emergency Medical Services and Prevention
- Disease Control and Environmental Epidemiology
- Family and Community Health Services
- Health Statistics and Vital Records
- Air Pollution Control
- Water Quality Control
- Hazardous Materials and Waste Management
- Consumer Protection
- Laboratory and Radiation Services
- Administrative Services
- Information Technology Services

For Fiscal Year 1998 the Department had an operating budget totaling in excess of $210 million. The Department was appropriated 1,082 full-time-equivalent staff (FTE) for Fiscal Year 1998.

The following comment was prepared by the public accounting firm of Johnson, Holscher & Company, P.C., who performed audit work at the Department of Public Health and Environment.

Expand Monitoring of Subrecipients

During Fiscal Year 1998 the Department expended $142.5 million for over 70 federal programs. The Department is required by federal guidelines to monitor subrecipients of federal awards passed through the Department. As part of our audit we reviewed

the Department's monitoring process. Part of the monitoring process by the Department is to require audits of subrecipients who spend at least $300,000 in federal awards. We found that not all subrecipients requiring an audit may have been identified for two federal programs. The programs are the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), and Immunization Grants (vaccines). We found that the Department is not including non-cash awards for these two programs as pass-through expenditures on the State's Schedule of Expenditures of Federal Awards. Instead, the Department has been including the assistance as direct expenditures. Proper classification is important for properly identifying subrecipients.

Since the money has not been identified as going to subrecipients in previous years, the Department may not have identified subrecipients that should have been included in the monitoring process. Therefore, non-cash federal expenditures may not have been properly audited as required under federal guidelines.

The WIC program provides supplemental nutrition needs to low-income women, infants, and children. The Department provides food vouchers to local health departments and nonprofit agencies throughout the State. These agencies then distribute the vouchers to eligible participants; for example, women meeting the qualifications for the program. The eligible participants then use the vouchers to purchase goods from local grocery stores. The stores are reimbursed by the State, and the State is reimbursed by the federal government. Although the local health departments and nonprofit agencies do not obtain money directly, they are considered subrecipients because they determine eligibility of the participants and administer the program. Expenditures for the WIC program during Fiscal Year 1998 were over $40 million.

The vaccine program assists the State in establishing and maintaining preventive health services to individuals in order to prevent disease. The Department provides vaccines to local health departments and private practitioners who provide vaccines to the public. These entities then administer the vaccines to individuals who qualify for the program. Eligibility is determined by the local health departments and practitioners. Therefore, these entities are considered subrecipients. Expenditures for this program were over $7.5 million for Fiscal Year 1998.

Recommendation No. 16:

The Department of Public Health and Environment should continue to improve its system of monitoring to determine that all subrecipients requiring audits are identified.

In addition, funds need to be properly classified on the Schedule of Expenditures of Federal Awards.

Department of Public Health and Environment Response:

Agree. The Department has revised its Fiscal Year 1998 Schedule of Federal Assistance to identify this non-cash assistance as pass-through expenditures. In addition, beginning in March 1999, we will begin reporting non-cash assistance for the food vouchers and vaccine programs to the subrecipients who received it. The Department believes that the majority of these subrecipients are already required to submit an audit under the requirements of OMB Circular A-133 and, therefore, have been properly audited. In addition, the Department performs extensive on-site monitoring of all subrecipients of food vouchers, under the administrative requirements of the federal Department of Agriculture, who administers the Women, Infants, and Children program. The Department also performs on-site monitoring of local health departments and private providers to ensure that the vaccines were provided to eligible patients only.

Department of Transportation

Introduction

The Colorado Department of Transportation is responsible for programs that impact all modes of transportation. Its operations are governed by the State Transportation Commission.

In Fiscal Year 1998 about one half of the Department's expenditures were related to construction funded by the Federal Highway Administration (FHWA) and state sales and use tax funds. Most of its other expenditures are funded by the Department's portion of the State Highway Users Tax Fund (i.e., the State Highway Fund) and various aviation-related taxes. The Department also receives monies from other federal agencies that it passes through to local governments and other entities for highway safety and transportation improvement programs.

The FHWA funds are used for research, planning, and construction of highways. The State Highway Fund pays for highway maintenance and operations and about 20 percent of any highway construction not covered by FHWA funds.

The following comments were prepared by the public accounting firm of Arthur Andersen, LLP, who performed work at the Department of Transportation.

Improve Effectiveness of Payroll Review Process for Prime Contractors and Subcontractors

Both prime and subcontractors are required to complete Colorado Department of Transportation payroll Form #118 for each pay period as long as they are engaged on a project. Form #118 is a compliance statement completed by prime and subcontractors, which includes a list of required items that have been performed relating to the pay period. This form serves as an attestation by the contractor that all required tasks relating to payroll have been completed and that in the event any exceptions arise, they are to be noted on this form. Subcontractors are required to submit payroll summaries to the prime contractor for review before they are passed on to Transportation's project engineers. Form #118 contains a completed employee payroll summary for the related pay period, which includes employees' names, addresses, social security numbers, hours worked, job classifications, and job code numbers. Project engineers are required to perform a 100 percent wage rate review of the first payroll submission for each contractor to ensure hourly rates are in compliance with the Davis-Bacon Act of 1931 (Davis-Bacon). Davis-Bacon is a law

enacted to guarantee fair competition on federal and state construction projects by establishing prevailing minimum wage rates that must be paid to project workers. The initial project engineer review also requires the project engineers to evaluate the payroll submission for reasonableness based on the number of employees and the work performed. If the first payroll is in compliance with Davis-Bacon and reasonable, subsequent payrolls are reviewed simply for reasonableness. If the initial review is not in compliance with Davis-Bacon, additional payroll summaries are reviewed until the contractor has demonstrated compliance.

During the construction site visits, we noted the following:

- Discussions with Transportation project engineers revealed that prime contractors were not thorough in their review of subcontractor payroll submissions, which forces project engineers to spend unnecessary time identifying and correcting errors in these submissions.

- The first payroll receiving 100 percent review is generally small compared with subsequent payrolls occurring during peak activity. For example, the number of employees working on a project during the first pay period under review may be only 25 percent of the total employees working during peak activity. Thus, reviews by project engineers are not focused on the periods with the highest risk of error.

Prime contractors should be accountable for the submission of inaccurate payroll summaries. The Federal Highway Administration (FHWA) Form #1273, which outlines the provisions for federal-aid construction contracts, specifically requires the prime contractors to review all subcontractors' payroll submissions. FHWA Form #1273 sets forth federal-aid construction contract requirements related to Equal Employment Opportunity (EEO), and records for wages, payroll, materials, supplies, labor, and safety. This form also gives Transportation the authority to suspend payment of funds to a prime or subcontractor in the event they fail to comply with these payroll requirements. Through conversations with project engineers, prime contractors are not performing adequate payroll reviews, if any at all. This lack of review by prime contractors places an added unnecessary burden on the project engineers to ensure submissions are accurate. Current review requirements for project engineers are not focused on periods with the highest likelihood of error because they are not intended to be a substitute for the contractor reviews that should be occurring. If errors go undetected and work being performed under a contract is not in compliance with federal regulations, federal funds being provided to support the project may be withheld.

Recommendation No. 17:

The Department of Transportation should more actively enforce the contractor payroll review requirements and work with prime and subcontractors to train them in proper payroll procedures.

Department of Transportation Response:

Agree. Upon completion of the ongoing Program Quality Review, Staff Construction and Materials will target the areas revealing the most errors and tailor training to contractors accordingly. Financial disincentives will also be developed to emphasize the importance of monitoring subcontractors. Implementation is scheduled for March 31, 1999.

Conduct Required Construction Site Employee Interviews in a Timely Manner

Department of Transportation Form #280 is both an Equal Employment Opportunity (EEO) and labor compliance form. This form is used when interviewing employees of prime contractors and subcontractors in order to verify employees are aware of the company's EEO requirements and are receiving the correct wages for the classification in which they are working. The purpose of these interviews is for Transportation employees to verify whether contractors are meeting EEO labor compliance and Davis-Bacon wage requirements. The minimum number of interviews to be conducted is 10 percent of the prime and subcontractor's employees for each different job classification working on the project (e.g., pavers, surveyors, welders, etc.). Currently the only timeline established for performing these interviews requires that they be performed before the close of the project. Interviews not completed during the course of the project do not identify problems in a timely manner, which results in misclassified and incorrectly paid employees who are often difficult to locate and makes further evaluation of a problem difficult to perform.

Department of Transportation employees conducting Form #280 interviews are not required to have had any training or attain a specific job classification, and any Transportation employee present at the construction site may conduct interviews. The interviews and forms are completed at the project site and then forwarded to Transportation's Regional EEO representative for review. The Transportation EEO representative does not review completed #280 forms unless a complaint has been raised. If a dispute arises as a result of an interview, the EEO division is notified in

a timely manner and is required to follow up on all reported violations, including investigating the possibility of additional violations relating to the dispute.

During construction site visits, we noted the following:

- Department of Transportation project engineers believed the interviews were to be conducted only if a complaint arose.
- Interviews and Form #280s were not a priority for project engineers; we noted five of the ten sites visited had not completed the forms at the time of our visit.
- The Form #280s were not being completed in a timely fashion and the employees selected were not from the various job classifications required.
- Responsibility for completion of the forms is not specifically assigned to either the EEO division or the project engineer and neither group clearly accepts the duty.

Early identification of instances of noncompliance with federal wage regulations will eliminate the time-consuming retroactive correction of these errors and minimize the likelihood of federal funds being withheld due to the lack of compliance with established regulations.

Recommendation No. 18:

The Department of Transportation should train project engineers in the purpose and requirements of the Form #280 and require its regional Equal Employment Opportunity (EEO) representatives to take an active role in monitoring the quantity, quality, and timeliness of forms that must be completed for each project.

Department of Transportation Response:

Agree. Staff Construction and Materials will include training on Form #280 during the annual Regional Support Programs conducted statewide. The Program Quality Review, noted above, should also identify information that will provide additional focus to this training effort. Implementation is scheduled for March 31, 1999.

Disposition of Prior Audit Recommendations

The following audit recommendations are from the Statewide Single Audit for fiscal year ended June 30, 1997.

	Recommendation	Disposition
	Department of Corrections	
1	The Department of Corrections should ensure that all federal program reports are completed accurately to account for all transactions affecting those programs.	Implemented.
	Department of Health Care Policy and Financing	
2	The Department of Health Care Policy and Financing should improve its management of accounts receivable by ensuring reconciliations are complete and performed in a timely manner and by further automating the reconciliation process.	Partially implemented. The Department has eliminated certain manual processes and is performing some reconciliations. Full implementation is expected by March 1999. We will continue our follow-up in Fiscal Year 1999.
3	The Department of Health Care Policy and Financing should improve its oversight of the collection of Medicaid overpayments by improving the tracking, reporting, and analysis of identified overpayments and using this information to aid county collection efforts.	Deferred until August 2000. We will continue our follow-up in Fiscal Year 2001.

	Recommendation	Disposition
	Department of Higher Education	
	Colorado State University	
4	Colorado State University should implement procedures to ensure all charges to Sponsored Programs exceeding the $1,000 threshold are reviewed and approved.	Partially implemented. A procedure requiring the Office of Sponsored Programs approval of expenditures exceeding $1,000 has been in effect since January 1995. There was not a similar requirement for electronic journal entries. Instead, there was a requirement for exception reporting to identify questionable entries to sponsored programs. Entries found to be in noncompliance would be reversed. The University has subsequently developed an electronic approval process. Entries in excess of $1,000 charged to sponsored agreements will automatically be routed to the Office of Sponsored Programs for approval. The use of this system will be mandatory effective March 1, 1999.
	Front Range Community College	
5	Front Range Community College should investigate and resolve differences between the Federal Cash Transactions Report and the general ledger.	Implemented.

	Recommendation	Disposition
	Department of Human Services	
6	The Department should develop and implement a more comprehensive fiscal management system for federal programs. This should include, but not be limited to: a. Designating a central point of responsibility and accountability for the activities performed by the Program Accounting Section and the Cash Management Section that oversees and coordinates all aspects of fiscal management of federal programs including expenditures, earned revenues, cash draws, cash receipts, related account balances, and federal awards. b. Placing in operation an improved methodology for the cash management process that identifies the amount and timing of cash draws and tracks information linking specific disbursements to cash draws and cash receipts. c. Implementing an integrated monthly reconciliation process that includes all program-related financial activity such as expenditures, earned revenues, expected and actual cash draws, and cash receipts. d. Establishing better controls over fiscal management to ensure that the Department meets state and federal laws and regulations.	Implemented. The Department improved its fiscal management system in Fiscal Year 1998 by addressing the problems noted in Fiscal Year 1997. However, the Department's implementation of a new Electronic Benefit Transfer (EBT) service in Fiscal Year 1998 created new demands on its cash management process. See current year Recommendation No. 14.

	Recommendation	Disposition
7	The Department of Human Services Division of Disability Determination Services should review its procedures for purchasing personal services. This review should include: a. Competitively bidding in areas where there are available providers to establish a qualified contractors list. b. Reviewing the current fee schedule for geographic areas where bids are not solicited, and standardizing procedures for rate adjustments. c. Ensuring compliance with federal and state regulations.	Partially implemented. The Division has developed a draft RFP for use in the bidding process; however, bids had not been solicited as of the end of our fieldwork. While the Division completed a review of its fee schedule, it has not standardized procedures for rate adjustments.
8	The Department of Human Services should improve its financial reporting on state and veterans nursing homes by: a. Recording on COFRS the financial activity from operations of the Colorado State Veterans Nursing Home at Walsenburg.	The Department disagreed with this part of the recommendation. The Department agreed to include a complete accounting of operations for the Colorado State Veterans Nursing Home at Walsenburg on internal monthly management reports. This has been implemented.
	b. Including a full accounting of the Colorado State Veterans Nursing Home at Walsenburg's operations in reports to the General Assembly.	Implemented.

	Recommendation	Disposition
8	c. Ensuring that any future contractual arrangements for state and veterans nursing homes provide for inclusion of the home's complete financial information on the State's accounting system and the State's annual financial statements.	The Department disagreed with this part of the recommendation. The Department agreed to request members of the General Assembly to consider legislation requiring future contracts for the operation of a state home to specify the entity's separateness for financial reporting purposes. The legislation was passed in the 1998 Session and this has been implemented. The Department has also drafted amendments for the contract with the Huerfano County Hospital District, which operates the Colorado State Veterans Nursing Home at Walsenburg, that will require the district to ensure that a Single Audit is performed annually on the home. Single Audits have been submitted for fiscal years ending December 31, 1996 and 1997.
9	The Division of Vocational Rehabilitation should: a. Examine the types of services it purchases and develop a process for competitively bidding those services that it is required to under the provisions of the State Procurement Code, State Fiscal Rules, and the Federal Common Rule. b. Work with the Division of Purchasing to ensure that its new procedures comply in all respects with the purchasing requirements and that they are using the most efficient methods possible to procure services.	Deferred. We will follow-up on this recommendation during our Fiscal Year 1999 financial audit at the Department of Human Services.

	Recommendation	Disposition
10	The Division of Vocational Rehabilitation should: a. Develop a contract administration system, as required by the Federal Common Rule, which includes clear policies and procedures for contract monitoring, including the definition of staff responsible and clearly defined objectives and monitoring activities. b. Ensure that counselors' practices comply with these policies and procedures in an ongoing way. c. Monitor closely counselor performance in this area for at least the next six months.	Deferred. We will follow-up on this recommendation during our Fiscal Year 1999 financial audit at the Department of Human Services.
	Department of Local Affairs	
11	The Department of Local Affairs should pursue appropriate funding sources for the costs associated with administering the Youth Crime Intervention Program.	Partially implemented. We will continue our follow-up in a future Youth Crime Intervention Program audit.
	Department of Natural Resources	
12	The Department of Natural Resources should complete the review and correction of information on the report tracking system in a timely manner to ensure that schedules generated by the system contain correct due dates.	Partially implemented. The Department has made substantial improvements in the quality of information maintained, but still has some discrepancies that need to be corrected. We will continue our follow-up in Fiscal Year 1999.

	Recommendation	Disposition
	Department of Public Health and Environment	
13	The Department of Public Health and Environment should continue to seek approval from the oversight federal agency for the statistical distribution system. In addition, the system should be implemented on a departmentwide basis.	Deferred. The Department has sent a letter seeking approval. A response has not been received. We will continue our follow-up in Fiscal Year 1999.
14	The Department of Public Health and Environment should charge costs to the Rocky Flats AIP grant that are identified specifically with the performance of that grant. Other costs should be funded from the appropriate sources. To determine the adequacy of current funding sources, accurate time reporting, by function, should be utilized.	Implemented.
	Department of Transportation	
15	The Transportation Development Section of the Department of Transportation should place a greater priority on reviewing subrecipients audit reports in a timely manner.	Implemented.
	Department of Education	
16	The Department of Education should improve the submission of the Nutrition Unit's on-site review reports to the LEAs in a timely manner by ensuring training is conducted in a timely manner for all new staff to attain the knowledge of the on-site review procedures and the applicable compliance issues.	Implemented.

	Recommendation	Disposition
	Department of Higher Education	
	University of Colorado at Boulder and Health Sciences Center	
17	The University of Colorado at Boulder and the Health Sciences Center should improve procedures to perform timely monitoring of subrecipients.	Implemented.
	Colorado State University	
18	Colorado State University should implement procedures to monitor subrecipients based on yearly expenditures exceeding $300,000 per the revised Circular A-133.	Implemented.
	Fort Lewis College	
19	Fort Lewis College should revise the Perkins Loans billing procedures to comply with federal requirements.	Implemented.
20	Fort Lewis College should ensure that "the last date of attendance" is used when calculating financial aid refunds.	Implemented.
21	Fort Lewis College should continue its efforts to obtain credit for the Pell awards for FY'92-93 and FY'93-94 from the U.S. Department of Education.	Not implemented. The U.S. Department of Education is still processing the adjustment request and Fort Lewis College has not received the Pell funds. The College has been contacting the Department on a monthly basis to obtain current status on the adjustment request. We will continue our follow-up in Fiscal Year 1999.

	Recommendation	Disposition
	Metropolitan State College of Denver	
22	Metropolitan State College should strengthen controls over student financial assistance programs so that exit conferences are completed as required and Colorado Diversity grant awards are only made to eligible students.	Implemented.
	Red Rocks Community College	
23	Red Rocks Community College should designate a specific individual to oversee the pro-rata refund policy.	Implemented.
	Otero Junior College	
24	Otero Junior College should implement a procedure to ensure pro-rata refunds are processed in a timely manner.	Implemented.
	Colorado School of Mines	
25	The School of Mines should increase efforts to print award announcements when types and/or amounts are revised. One copy of the announcement should be mailed to the student and the other retained in the student's financial aid file.	Implemented.
26	The School of Mines budget revision memos should be signed and authorized by appropriate personnel.	Implemented.
27	The School of Mines should remit federal grant close-out reports and reimbursement requests in a timely manner in order to meet close-out deadlines.	Partially implemented. See current year Recommendation No. 12.
	Department of Transportation	
28	The Department of Transportation should improve on the closing of construction projects in a timely manner by implementing process change improvements throughout the construction and finals process. In addition, the Department should identify an individual responsible for the closeout of each project in a timely manner.	Implemented.

	Recommendation	Disposition
	Statewide Single Audit for Fiscal Year 1996	
	Department of Higher Education	
	Colorado State University	
11	Colorado State University should review their system for accountability information necessary to calculate the refunds to program accounts. Procedures should be developed to ensure that management obtains timely information to comply with the U.S. Department of Education refund requirements.	Implemented.
	Department of Human Services	

28	The Department of Human Services should strengthen controls over subrecipients to ensure federal funds are used appropriately by: a. Identifying all subrecipients and requiring them to submit audit reports. b. Ensuring audit reports are received and reviewed timely. c. Taking corrective action as appropriate under federal regulations.	Partially implemented. See current year Recommendation No. 15.

Recommendation	Disposition

Statewide Single Audit for Fiscal Year 1995

Department of Health Care Policy and Financing

31	The Department of Health Care Policy and Financing should complete an analysis to determine if it is cost-beneficial to implement a system to calculate interest for the accounts receivable related to the drug rebate program. If the analysis results are positive, the Department should begin work to implement a system to calculate interest.	Deferred. We will continue our follow-up in Fiscal Year 1999.

Department of Higher Education

Board of Regents of the University of Colorado

36	The University of Colorado should review how it can improve communication of its fiscal policies and procedures to academic units in conjunction with the installation of its new financial management system	Not implemented. To be implemented in Fiscal Year 1999.
	Colorado School of Mines	
60	In order to effectively monitor project sponsor receivables, the Colorado School of Mines should establish a detailed project report that would at least include the name of each project, all project sponsors for each project, the amount receivable from each sponsor, and a proper aging of the receivables. Project sponsor receivables should be reviewed at least quarterly. The Colorado School of Mines should maintain a detail of federal grants received and receivable by each department. A copy of the detail should be forwarded to accounting on a monthly basis for proper reconciliation to revenue recorded on the general ledger. The grant forms from the departments should be maintained in a separate file by accounting and master files of the federal grants should also be maintained within accounting.	Implemented.

	Recommendation	Disposition
	Judicial Department	
85	The State Court Administrator should ensure that adequate controls are established and maintained over the Judicial Department's decentralized accounting structure.	Implemented as applies to federal funds.

Statewide Single Audit for Fiscal Year 1994

Department of Administration

Statewide Indirect Cost Plans

20	The State Controller should develop a cost-beneficial process to review and analyze the agencies' recoveries of indirect costs from the federal and cash-funded programs to determine the amount of General Fund costs recovered and the impact of changes to the Plans.	Deferred. A task force comprising representatives from state agencies, OSPB, and the JBC staff does not believe that tracking indirect cost recoveries is economically feasible without significant modification of COFRS. The State Controller concurs with this conclusion. The recommendation will be deferred until resources become available to modify COFRS.

Recommendation	Disposition

21	The State Controller should review agencies' Cash Plans to ensure that all eligible indirect costs are included for recovery from cash-funded programs.	Deferred. The State Controller's Office is establishing a program that will focus on assisting agencies in implementing cost identification and allocation systems. It is intended that this program will enhance the long term availability of information needed by management to make operating and policy decisions and provide a rational basis for determining fees for cash programs. The State Controller's Office has begun one such pilot program at an agency. Upon completion in the fall of 1999, this program will be expanded to other agencies.

Department of Higher Education

State Historical Society

39	The State Historical Society should strengthen its fiscal oversight of grant awards by adopting a risk-based monitoring approach which could include periodic on-site financial reviews or audits using standard internal control checklists.	This recommendation is from the September 1997 State Historical Society performance and compliance audit. Disposition will be determined in a future State Historical Society audit.

	Recommendation	Disposition

Department of Human Services

102	The Department should continue its efforts to develop, document, implement, and maintain a comprehensive disaster recovery plan that includes: 1. Standards and departmentwide policies for recovery and backup of mainframe and Local Area Network data. 2. Plans to maintain operations in the event of a disaster situation at the state department building or at any county department of social services.	Partially implemented. The Department has developed a draft plan for disaster recovery and will work on implementing the plan in Fiscal Year 1999.

Statewide Single Audit for Fiscal Year 1993

Department of Education

45	The Department of Education should complete the implementation of the HP 3000 minicomputer disaster recovery plan by establishing implementation dates for uncompleted aspects of the plan.	Implemented as applies to federal funds.

Department of Military Affairs

174	The Department of Military Affairs should comply with the Fiscal Responsibility and Accountability Act by: a. Documenting the internal controls over the payroll and journal voucher systems. b. Making sure its internal control procedures conform to State Fiscal Rules. c. Identifying internal control techniques for each cycle and identifying the position in the Department responsible for performing the function. d. Developing procedures to carry out an annual review of the Department's internal control environment for the purpose of determining if there are changes in conditions.	Implemented.

	Recommendation	Disposition

Statewide Single Audit for Fiscal Year 1992

Department of Corrections

49	The Department of Corrections should complete biennial physical inventories of fixed asset equipment in accordance with Department policy.	Implemented.

STATE OF COLORADO

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State Auditor

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200 East 14th Avenue
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October 30, 1998

Independent Auditor's Report

Members of the Legislative Audit Committee:

We have audited the general purpose financial statements of the State of Colorado, as of and for the year ended June 30, 1998. These general purpose financial statements are the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Colorado, as of June 30, 1998, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 1998, on our consideration of the State of Colorado's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As discussed in Note III G to the financial statements, in fiscal year 1998 the State changed its method of accounting for investments to adopt new government accounting standards.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the State of Colorado. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The introductory section, graphic presentation, and statistical section were not audited by us and, accordingly, we do not express an opinion on them.

J. David Barba

GENERAL PURPOSE FINANCIAL STATEMENTS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS AT JUNE 30, 1998
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR END

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS:				
Cash and Pooled Cash	$ 1,212,555	$ 647,681	$ 128	$ 399,222
Taxes Receivable, net	585,598	72,535	-	-
Other Receivables, net	52,633	12,295	17	411
Due From Other Governments	161,462	79,629	341	2,891
Due From Other Funds	34,028	14,704	-	9,392
Inventories	6,608	11,431	-	-
Prepaids, Advances, and Deferred Charges	25,717	417	-	2,798
Investments	3,008	72,426	3,994	21,004
Property, Plant and Equipment, net	-	-	-	-
Rights Under Deferred Compensation	-	-	-	-
Other Long-Term Assets	7,180	115,920	-	208
Amount Available in Debt Service Fund	-	-	-	-
Amount To Be Provided For Retirement				-
Of Long-Term Obligations	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	$ 2,088,789	$ 1,027,038	$ 4,480	$ 435,926
LIABILITIES:				
Warrants Payable	$ 86,843	$ 12,240	$ -	$ 3,432
Tax Refunds Payable	234,576	364	-	-
Accounts Payable and Accrued Liabilities	302,233	83,381	5	32,252
TABOR Refund Liability (See Note II-E)	572,821	-	-	-
Due To Other Governments	45,601	64,960	-	-
Due To Other Funds	24,870	29,911	-	1,723
Deferred Revenue	73,103	19,738	-	333
Other Current Liabilities	26,374	12,517	-	-
Deposits Held In Custody For Others	4,061	11	-	-
Capital Lease Obligations	-	-	-	-
Notes and Bonds Payable	-	-	-	-
Accrued Compensated Absences	-	-	-	-
Obligations Under Deferred Compensation	-	-	-	-
Other Long-Term Liabilities	296	-	-	-
TOTAL LIABILITIES	1,370,778	223,122	5	37,740
FUND EQUITY AND OTHER CREDITS:				
Investment in Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings	-	-	-	-
Fund Balances:				
Reserved For:				
Encumbrances	9,785	426,504	-	166,985
Other Specific Purposes	352,244	353,800	4,475	3,511
Long-Term Assets and Long-Term Receivables	7,180	116,129	-	208
Statutory Requirements (See Note I-M)	176,976	-	-	-
Unreserved:				
Designated	-	-	-	227,482
Undesignated	171,826	(92,517)	-	-
TOTAL FUND EQUITY AND OTHER CREDITS	718,011	803,916	4,475	398,186
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	$ 2,088,789	$ 1,027,038	$ 4,480	$ 435,926

See accompanying notes to the financial statements.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			MEMORANDUM ONLY	
ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	COLLEGE AND UNIVERSITY FUNDS	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
$ 89,212	$ 33,750	$ 1,019,720	$ -	$ -	$ 260,293	$ 3,662,561	$ 116,524
-	-	125,400	-	-	-	783,533	5,019
18,634	700	30,363	-	-	166,798	281,851	41,566
9,863	137	764	-	-	35,122	290,209	13,725
675	28	23,972	-	-	19,332	102,131	8,382
11,334	671	21	-	-	22,895	52,960	4,374
882	193	3	-	-	16,441	46,451	2,358
-	-	1,291,268	-	-	499,342	1,891,042	347,486
31,242	50,960	11,990	1,575,763	-	2,686,997	4,356,952	350,448
-	-	288,085	-	-	-	288,085	-
826	-	15,069	-	-	6,178	145,381	284,688
-	-	-	-	4,475	-	4,475	-
-	-	-	-	450,308	-	450,308	-
$ 162,668	$ 86,439	$ 2,806,655	$ 1,575,763	$ 454,783	$ 3,713,398	$ 12,355,939	$ 1,174,570
$ 2,169	$ 4,114	$ 6,039	$ -	$ -	$ 12,439	$ 127,276	$ -
-	-	237	-	-	-	235,177	-
11,335	6,164	23,023	-	-	129,015	587,408	54,604
-	-	-	-	-	-	572,821	-
8,555	-	128,428	-	-	2	247,546	78,811
18,114	844	8,772	-	-	17,897	102,131	8,382
9,709	8,601	1,046	-	-	73,247	185,777	1,445
20,186	18,571	8,972	-	-	10,524	97,144	15,797
6	-	208,945	-	-	21,622	234,645	-
798	23,455	84	-	44,313	111,214	179,864	-
330	-	-	-	-	340,753	341,083	470,528
2,841	1,131	212	-	103,720	78,366	186,270	5,163
-	-	288,007	-	-	-	288,007	-
2,582	244	9,997	-	306,750	38,448	358,317	2,127
76,625	63,124	683,762	-	454,783	833,527	3,743,466	636,857
-	-	-	1,575,763	-	2,093,156	3,668,919	-
21,966	8,366	-	-	-	-	30,332	74,367
64,077	14,949	-	-	-	-	79,026	172,162
-	-	-	-	-	-	603,274	-
-	-	1,916,732	-	-	617,477	3,248,239	102,326
-	-	-	-	-	-	123,517	-
-	-	206,161	-	-	-	383,137	-
-	-	-	-	-	155,722	383,204	-
-	-	-	-	-	13,516	92,825	188,858
86,043	23,315	2,122,893	1,575,763	-	2,879,871	8,612,473	537,713
$ 162,668	$ 86,439	$ 2,806,655	$ 1,575,763	$ 454,783	$ 3,713,398	$ 12,355,939	$ 1,174,570

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS FOR THE YEAR ENDED JUNE 30, 1998 AND DISCRETELY PRESENTED COMPONENT UNITS FOR THEIR MOST RECENT FISCAL YEAR END

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUES:				
Taxes (See Note II-E)	$ 4,510,107	$ 717,073	$ -	$ -
Licenses, Permits, and Fines	145,213	248,327	-	308
Charges for Goods and Services	171,884	10,792	-	-
Investment Income	81,558	47,359	324	33,119
Federal Grants and Contracts	1,942,337	263,021	-	7,176
Other	70,483	28,330	-	30,721
TOTAL REVENUES	6,921,582	1,314,902	324	71,324
EXPENDITURES:				
Current:				
General Government	200,793	5,714	-	-
Business, Community and Consumer Affairs	187,902	11,541	-	-
Education	68,325	6,464	-	-
Health and Rehabilitation	411,527	5,992	-	-
Justice	570,712	44,764	-	-
Natural Resources	55,233	60,388	-	-
Social Assistance	1,769,870	-	-	-
Transportation	999	715,455	-	-
Capital Outlay	17,461	26,181	-	189,227
Intergovernmental:				
Cities	37,278	130,716	-	976
Counties	743,903	163,155	-	102
School Districts	2,010,189	384	-	5
Special Districts	39,763	9,266	-	163
Federal	6,856	474	-	311
Other	57,433	3,565	-	182
Debt Service	8,727	-	32,294	-
TOTAL EXPENDITURES	6,186,971	1,184,059	32,294	190,966
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	734,611	130,843	(31,970)	(119,642)
OTHER FINANCING SOURCES (USES):				
Operating Transfer-In	116,399	106,385	32,294	221,756
Operating Transfer-Out	(844,660)	(70,139)	-	(238,096)
Capital Lease Proceeds	611	-	-	-
Advances from Private or Public Sources	-	-	-	542
Other	(129)	(30)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(727,779)	36,216	32,294	(15,798)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,832	167,059	324	(135,440)
FUND BALANCE, FISCAL YEAR BEGINNING	712,202	637,641	4,151	532,060
Net Residual Equity Transfers-In (Out) (See Note III-N)	181	(114)	-	-
Prior Period Adjustment (See Note III-M)	(1,204)	(670)	-	1,566
FUND BALANCE, FISCAL YEAR END	$ 718,011	$ 803,916	$ 4,475	$ 398,186

See accompanying notes to the financial statements.

FIDUCIARY FUND TYPES EXPENDABLE TRUST	MEMORANDUM ONLY TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
$ 204,677	$ 5,431,857	$ -
24,731	418,579	-
1,047	183,723	-
60,524	222,884	2,746
12,667	2,225,201	-
21,314	150,848	-
324,960	8,633,092	2,746
2,010	208,517	-
161,912	361,355	-
282	75,071	-
349	417,868	-
3,561	619,037	-
204	115,825	-
2	1,769,872	-
-	716,454	-
290	233,159	-
23,798	192,768	-
12,678	919,838	-
196	2,010,774	-
4,009	53,201	-
181	7,822	-
20,034	81,214	-
24	41,045	-
229,530	7,823,820	-
95,430	809,272	2,746
35,950	512,784	-
(43,310)	(1,196,205)	(2,750)
-	611	-
-	542	-
-	(159)	-
(7,360)	(682,427)	(2,750)
88,070	126,845	(4)
660,763	2,546,817	42,639
(181)	(114)	-
191	(117)	-
$ 748,843	$ 2,673,431	$ 42,635

COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS BUDGET AND ACTUAL - ALL BUDGETED FUNDS FOR THE YEAR ENDED JUNE 30, 1998

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			$ 2,120,964	
Income Taxes			3,314,732	
Other Taxes			618,125	
Federal Grants and Contracts			2,309,504	
Tuition and Fees			482,091	
Sales and Services			805,691	
Interest Earnings			245,235	
Medicaid Provider Revenues			72,615	
Other Revenues			657,415	
Transfers-In			3,694,113	
TOTAL REVENUES AND TRANSFERS-IN			14,320,485	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	$ 32,612	$ 33,236	23,528	$ 9,708
Corrections	338,981	348,100	335,362	12,738
Education	3,789,541	3,840,372	3,764,382	75,990
Governor	28,391	75,063	40,153	34,910
Health Care Policy and Financing	1,705,026	1,701,853	1,679,125	22,728
Higher Education	2,000,651	1,998,816	1,932,599	66,217
Human Services	1,303,893	1,364,483	1,167,766	196,717
Judicial Branch	204,595	210,410	206,960	3,450
Labor and Employment	352,785	425,115	309,429	115,686
Law	27,666	29,373	25,457	3,916
Legislative Branch	25,851	26,828	22,366	4,462
Local Affairs	151,869	223,852	123,387	100,465
Military Affairs	113,557	11,927	9,193	2,734
Natural Resources	361,224	358,808	178,347	180,461
Personnel	283,410	285,339	274,603	10,736
Public Health and Environment	212,148	244,843	216,454	28,389
Public Safety	123,780	172,030	129,764	42,266
Regulatory Agencies	66,301	66,533	58,174	8,359
Revenue	604,933	685,023	660,371	24,652
State	14,490	14,490	13,690	800
Transportation	1,035,303	1,537,154	807,240	729,914
Treasury	897,742	975,706	949,516	26,190
Transfers Not Appropriated by Department	198,798	203,998	203,998	-
Fiscal Year 1997-98 TABOR Refund	55,900	139,026	139,026	-
SUB-TOTAL OPERATING BUDGETS	13,929,447	14,972,378	13,270,890	1,701,488

COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS BUDGET AND ACTUAL - ALL BUDGETED FUNDS FOR THE YEAR ENDED JUNE 30, 1998 (Continued)

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
Capital Budgets:				
Departmental:				
Agriculture	1,644	320	191	129
Corrections	140,574	410,647	149,891	260,756
Education	4,149	1,327	439	888
Governor	-	33,521	6,346	27,175
Health Care Policy and Financing	2,794	940	246	694
Higher Education	204,540	260,805	114,895	145,910
Human Services	65,575	33,460	15,033	18,427
Judicial Branch	275	89	-	89
Labor and Employment	26,200	-	-	-
Military Affairs	727	14,010	6,534	7,476
Natural Resources	29,619	58,577	9,493	49,084
Personnel	21,042	42,359	35,002	7,357
Public Health and Environment	11,519	6,776	1,961	4,815
Public Safety	6,485	6,076	1,374	4,702
Regulatory Agencies	-	1,584	299	1,285
Revenue	6,189	9,477	2,657	6,820
Transportation	100,000	224,698	87,885	136,813
Budgets/Transfers Not Booked by Department	10,702	10,702	10,702	-
SUB-TOTAL CAPITAL BUDGETS	632,034	1,115,368	442,948	672,420
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	$ 14,561,481	$ 16,087,746	13,713,838	$ 2,373,908
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			606,647	
FUND BALANCE/EQUITY, JULY 1 - BUDGETARY BASIS			7,321,299	
Add: Budgeted Non-GAAP Expenditures (See Note II-D)			13,485	
Less: GAAP Expenditures Not Budgeted (See Note II-D)			78,874	
GAAP Revenue Adjustments (See Note II-D)			(654,618)	
Increase (Decrease) in Non-Budgeted Funds			415,950	
Addition of Northeastern Junior College's Non-Budgeted Funds			14,762	
Prior Period Adjustments (See Note III-M)			816,074	
FUND BALANCE/EQUITY, JUNE 30 - GAAP BASIS			$ 8,612,473	

See accompanying notes to the financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUNDED FOR THE YEAR ENDED JUNE 30, 1998

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			$ 1,484,750	
Income Taxes			3,314,732	
Other Taxes			230,954	
Federal Grants and Contracts			3,513	
Sales and Services			995	
Interest Earnings			82,772	
Medicaid Provider Revenues			72,615	
Other Revenues			84,967	
Transfers-In			227,670	
TOTAL REVENUES AND TRANSFERS-IN			5,502,968	
EXPENDITURES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	$ 7,478	$ 7,691	7,436	$ 255
Corrections	290,229	299,850	296,962	2,888
Education	1,818,229	1,831,453	1,830,940	513
Governor	3,067	3,067	2,996	71
Health Care Policy and Financing	809,809	785,987	787,288	(1,301)
Higher Education	651,924	652,075	651,957	118
Human Services	439,153	432,003	424,801	7,202
Judicial Branch	166,038	168,842	168,446	396
Labor and Employment	140	140	20	120
Law	9,185	9,724	8,791	933
Legislative Branch	23,545	24,522	21,832	2,690
Local Affairs	27,283	30,187	26,884	3,303
Military Affairs	3,719	3,608	3,460	148
Natural Resources	24,910	25,055	24,849	206
Personnel	16,015	16,144	15,383	761
Public Health and Environment	20,558	20,616	20,530	86
Public Safety	40,327	39,567	39,334	233
Regulatory Agencies	1,463	1,463	1,194	269
Revenue	157,548	160,609	155,105	5,504
Transportation	288	288	241	47
Treasury	30,971	31,322	31,173	149
Transfers Not Appropriated by Department	198,798	203,998	203,998	-
Fiscal Year 1997-98 TABOR Refund	55,900	139,026	139,026	-
SUB-TOTAL OPERATING BUDGETS	4,796,577	4,887,237	4,862,646	24,591

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGETARY BASIS BUDGET AND ACTUAL - GENERAL FUNDED FOR THE YEAR ENDED JUNE 30, 1998 (Continued)

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
Capital Budgets:				
Departmental:				
Agriculture	1,644	320	191	129
Corrections	139,373	408,619	149,611	259,008
Education	4,149	1,327	439	888
Governor	-	28,404	6,346	22,058
Health Care Policy and Financing	984	470	123	347
Higher Education	167,056	227,773	97,658	130,115
Human Services	56,289	30,990	14,228	16,762
Judicial Branch	275	89	-	89
Military Affairs	535	4,078	1,180	2,898
Personnel	18,231	38,335	32,696	5,639
Public Health and Environment	3,000	6,561	1,888	4,673
Public Safety	5,439	4,870	453	4,417
Revenue	5,028	7,051	1,884	5,167
Transportation	100,000	224,698	87,885	136,813
Budgets/Transfers Not Booked by Department	10,702	10,702	10,702	-
SUB-TOTAL CAPITAL BUDGETS	512,705	994,287	405,284	589,003
TOTAL EXPENDITURES AND TRANSFERS-OUT	$ 5,309,282	$ 5,881,524	5,267,930	$ 613,594
EXCESS OF REVENUES AND TRANSFERS-IN OVER (UNDER) EXPENDITURES AND TRANSFERS-OUT			$ 235,038	

See accompanying notes to the financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS BUDGET AND ACTUAL - CASH FUNDED FOR THE YEAR ENDED JUNE 30, 1998

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			$ 636,214	
Other Taxes			387,171	
Tuition and Fees			482,091	
Sales and Services			804,696	
Interest Earnings			162,463	
Other Revenues			572,448	
Transfers-In			3,466,443	
TOTAL REVENUES AND TRANSFERS-IN			6,511,526	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	$ 24,707	$ 24,704	15,545	$ 9,159
Corrections	42,556	41,697	32,532	9,165
Education	1,766,346	1,738,578	1,733,648	4,930
Governor	16,242	15,471	12,812	2,659
Health Care Policy and Financing	21,587	42,175	32,998	9,177
Higher Education	1,290,629	1,286,793	1,224,181	62,612
Human Services	483,017	218,720	207,851	10,869
Judicial Branch	37,675	38,249	36,193	2,056
Labor and Employment	271,931	301,410	224,918	76,492
Law	17,842	18,999	16,069	2,930
Legislative Branch	2,306	2,306	534	1,772
Local Affairs	87,366	95,302	59,594	35,708
Military Affairs	1,304	1,304	1,243	61
Natural Resources	320,947	309,611	139,271	170,340
Personnel	267,395	269,145	259,192	9,953
Public Health and Environment	52,605	62,272	52,753	9,519
Public Safety	71,864	72,023	69,809	2,214
Regulatory Agencies	64,118	63,729	55,932	7,797
Revenue	446,572	521,980	503,907	18,073
State	14,490	14,490	13,690	800
Transportation	836,318	1,025,890	552,299	473,591
Treasury	866,771	891,884	871,438	20,446
SUB-TOTAL OPERATING BUDGETS	7,004,588	7,056,732	6,116,409	940,323
Capital Budgets:				
Departmental:				
Corrections	1,201	2,028	280	1,748
Governor	-	5,117	-	5,117
Health Care Policy and Financing	13	-	-	-
Higher Education	34,484	29,957	14,723	15,234
Human Services	3,032	1,006	303	703
Labor and Employment	25,400	-	-	-
Military Affairs	-	863	700	163
Natural Resources	28,969	52,396	7,660	44,736
Personnel	2,811	4,024	2,306	1,718
Public Health and Environment	8,519	215	73	142
Public Safety	1,046	1,206	921	285
Regulatory Agencies	-	1,584	299	1,285
Revenue	1,161	2,426	773	1,653
SUB-TOTAL CAPITAL BUDGETS	106,636	100,822	28,038	72,784
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	$ 7,111,224	$ 7,157,554	6,144,447	$ 1,013,107
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			$ 367,079	

See accompanying notes to the financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS BUDGET AND ACTUAL - FEDERALLY FUNDED FOR THE YEAR ENDED JUNE 30, 1998

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Federal Grants and Contracts			$ 2,305,991	
TOTAL REVENUES AND TRANSFERS-IN			2,305,991	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	$ 427	$ 841	547	$ 294
Corrections	6,196	6,553	5,868	685
Education	204,966	270,341	199,794	70,547
Governor	9,082	56,525	24,345	32,180
Health Care Policy and Financing	873,630	873,691	858,839	14,852
Higher Education	58,098	59,948	56,461	3,487
Human Services	381,723	713,760	535,114	178,646
Judicial Branch	882	3,319	2,321	998
Labor and Employment	80,714	123,565	84,491	39,074
Law	639	650	597	53
Local Affairs	37,220	98,363	36,909	61,454
Military Affairs	108,534	7,015	4,490	2,525
Natural Resources	15,367	24,142	14,227	9,915
Personnel	-	50	28	22
Public Health and Environment	138,985	161,955	143,171	18,784
Public Safety	11,589	60,440	20,621	39,819
Regulatory Agencies	720	1,341	1,048	293
Revenue	813	2,434	1,359	1,075
Transportation	198,697	510,976	254,700	256,276
Treasury	-	52,500	46,905	5,595
SUB-TOTAL OPERATING BUDGETS	2,128,282	3,028,409	2,291,835	736,574
Capital Budgets:				
Departmental:				
Health Care Policy and Financing	1,797	470	123	347
Higher Education	3,000	3,075	2,514	561
Human Services	6,254	1,464	502	962
Labor and Employment	800	-	-	-
Military Affairs	192	9,069	4,654	4,415
Natural Resources	650	6,181	1,833	4,348
SUB-TOTAL CAPITAL BUDGETS	12,693	20,259	9,626	10,633
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	$ 2,140,975	$ 3,048,668	2,301,461	$ 747,207
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			$ 4,530	

See accompanying notes to the financial statements.

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1998
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR ENDED

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
OPERATING REVENUES:		
Licenses and Permits	$ 46	$ -
Charges for Goods and Services	436,866	168,000
Investment and Rental Income	3,770	7,729
Federal Grants and Contracts	67,983	-
Other	592	289
TOTAL OPERATING REVENUES	509,257	176,018
OPERATING EXPENSES:		
Salaries & Fringe Benefits	41,068	20,021
Operating and Travel	111,788	142,058
Cost of Goods Sold	29,212	4,548
Depreciation	3,313	12,065
Intergovernmental Distributions	54,632	1,100
Prizes and Awards	221,029	2
Other	-	-
TOTAL OPERATING EXPENSES	461,042	179,794
OPERATING INCOME (LOSS)	48,215	(3,776)
NON-OPERATING REVENUES AND (EXPENSES):		
Taxes	-	-
Fines	31	395
Interest and Rents	2,656	145
Grants and Donations	581	-
Federal Grants and Contracts	454	
State Funds	-	-
Debt Service	(105)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	3,617	540
INCOME (LOSS) BEFORE OPERATING TRANSFERS	51,832	(3,236)
OPERATING TRANSFERS:		
Operating Transfer-In	257	972
Operating Transfer-Out	(46,282)	(3,490)
TOTAL OPERATING TRANSFERS	(46,025)	(2,518)
NET INCOME/CHANGE IN RETAINED EARNINGS	5,807	(5,754)
FUND EQUITY, FISCAL YEAR BEGINNING	79,917	29,312
Additions (Deductions) to Contributed Capital	96	228
Prior Period/Other Adjustments (See Note III-M)	223	(471)
FUND EQUITY, FISCAL YEAR END	$ 86,043	$ 23,315

See accompanying notes to the financial statements.

FIDUCIARY FUND TYPES	MEMORANDUM ONLY	
NONEXPENDABLE TRUST	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
$ -	$ 46	$ -
-	604,866	239,928
38,677	50,176	14,461
-	67,983	-
-	881	14,355
38,677	723,952	268,744
-	61,089	97,263
-	253,846	89,089
-	33,760	44,127
-	15,378	20,793
-	55,732	-
-	221,031	-
-	-	7,107
-	640,836	258,379
38,677	83,116	10,365
-	-	27,427
-	426	-
-	2,801	17,408
-	581	-
	454	
-	-	3,894
-	(105)	(6,975)
-	4,157	41,754
38,677	87,273	52,119
829	2,058	2,750
(12,268)	(62,040)	-
(11,439)	(59,982)	2,750
27,238	27,291	54,869
550,359	659,588	375,781
-	324	5,968
6,482	6,234	(1,231)
$ 584,079	$ 693,437	$ 435,387

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1998
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR ENDED

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Operating Income (Loss)	$ 48,215	$ (3,776)
Adjustments to Reconcile Net Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	3,313	12,065
Interest (Income) Expense	-	(1,522)
Provision for Bad Debts	-	-
Fines	31	395
Loss on Disposal of Fixed Assets	13	-
Other Adjustments	-	-
Net Changes in Assets and Liabilities Related to Operating Activities:		
(Increase) Decrease in Operating Receivables	1,491	(290)
(Increase) Decrease in Inventories	(907)	52
(Increase) Decrease in Other Operating Assets	(276)	(45)
Increase (Decrease) in Accounts Payable	1,500	814
Increase (Decrease) in Accrued Compensated Absences	60	4
Increase (Decrease) in Other Operating Liabilities	(4,855)	2,503
Insurance Premiums	-	-
Claims and General Insurance Expenses Paid	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	48,585	10,200
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Donations	560	-
Federal Grants and Contracts	454	-
State Funds	-	-
Operating Transfer-In	257	972
Operating Transfer-Out	(46,282)	(3,490)
Other	-	-
Net Changes in Assets and Liabilities Related to Non-Capital Financing Activities:		
(Increase) Decrease in Due From Other Funds	(515)	13
Increase (Decrease) in Due To Other Funds	1,201	692
NET CASH FROM NON-CAPITAL FINANCING ACTIVITIES	(44,325)	(1,813)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and Dividends on Investments	2,879	1,752
Sales of Investments	-	-
Purchases of Investments	-	-
Net Changes in Assets and Liabilities Related to Investment Activities:		
(Increase) Decrease in Investments	-	-
NET CASH FROM INVESTING ACTIVITIES	2,879	1,752

FIDUCIARY FUND TYPES		MEMORANDUM ONLY	
NONEXPENDABLE TRUST		TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
$ 38,677		$ 83,116	$ 15,351
-		15,378	20,949
(38,677)		(40,199)	7,056
-		-	9,045
-		426	-
-		13	-
-		-	2,373
143		1,344	(18,135)
-		(855)	114
112		(209)	(3,400)
-		2,314	7,479
-		64	248
6,441		4,089	344
-		-	3,496
-		-	(5,570)
6,696	-	65,481	39,350
-		560	-
-		454	-
-		-	2,416
829		2,058	2,749
(12,268)		(62,040)	-
-		-	1
26		(476)	-
(1)		1,892	-
(11,414)		(57,552)	5,166
27,250		31,881	9,872
-		-	140,795
-		-	(175,063)
1,347		1,347	5,915
28,597		33,228	(18,481)

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1998
AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THEIR MOST RECENT FISCAL YEAR ENDED (CONTINUED)

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Taxes	-	-
Principal Repayments of Loans Receivable	-	-
Loans Made	-	-
Payments from Other Fund - Advance	-	-
Payments to Other Fund - Advance	-	-
Note and Bond Proceeds	-	-
Payment to Refunded Excrow Agent	-	-
Received from Lease Escrow	-	-
Additions to Contributed Capital	-	114
Purchase of Property, Plant, and Equipment	-	-
Capital Lease Obligation Payments	(332)	(6,803)
Debt Service Payments	(195)	-
Net Changes in Assets and Liabilities Related to Capital Financing Activities:		
(Increase) Decrease in Property, Plant and Equipment	(2,933)	(3,202)
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(3,460)	(9,891)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,679	248
CASH AND POOLED CASH , FISCAL YEAR BEGINNING	85,533	33,502
CASH AND POOLED CASH, FISCAL YEAR END	$ 89,212	$ 33,750
RECONCILIATION TO THE COMBINED BALANCE SHEET		
Add: Governmental and Expendable Trust Funds	-	-
Investment Trust Funds	-	-
Agency Funds	-	-
CASH AND POOLED CASH, FISCAL YEAR END	$ 89,212	$ 33,750

SUPPLEMENTARY INFORMATION ON NONCASH TRANSACTIONS (See Note III-B):		
Fixed Assets Transferred from General Fixed Asset Group of Accounts	$ 96	$ 115
Donation of Fixed Assets	21	-
Unrealized Gains on Investments	-	-
Loss on Disposal of Fixed Assets	13	-
Assumption of Capital Lease Obligation	106	10,665
Reclassification to Accounts Receivable of Condemned Property	-	-
Reclassification to Accounts Payable of Ballpark Improvement Costs	-	-

See accompanying notes to the financial statements.

FIDUCIARY FUND TYPES	MEMORANDUM ONLY	
NONEXPENDABLE TRUST	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
-	-	27,175
-	-	8,656
-	-	(72,702)
-	-	3,089
-	-	(3,089)
-	-	184,664
-	-	(121,602)
-	-	22
-	114	6,066
-	-	(25,677)
-	(7,135)	-
-	(195)	(31,955)
-	(6,135)	-
-	(13,351)	(25,353)
23,879	27,806	682
39,244	158,279	73,442
$ 63,123	$ 186,085	$ 74,124
704,312	704,312	42,400
6,934	6,934	-
245,351	245,351	-
$ 1,019,720	$ 1,142,682	$ 116,524
$ -		$ -
-		-
17,909		-
-		-
-		-
-		9
-		81

STATEMENT OF CHANGES IN NET ASSETS
INVESTMENT TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1998

(DOLLARS IN THOUSANDS)

	INDIVIDUAL INVESTMENT ACCOUNTS
ADDITIONS:	
Additions by Participants	$ 292,159
Investment Income	80,661
TOTAL ADDITIONS	372,820
DEDUCTIONS:	
Deductions by Participants	372,502
TOTAL DEDUCTIONS	372,502
NET INCREASE (DECREASE) IN ASSETS	318
NET ASSETS AVAILABLE	
Beginning of the Year	-
Prior Period Adjustment (See Note III-M)	789,653
End of the Year	$ 789,971

See accompanying notes to the financial statements.

STATEMENT OF CHANGES IN FUND BALANCE
PENSION TRUST FUND
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED JUNE 30, 1998

(DOLLARS IN THOUSANDS)	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY
ADDITIONS:	
Contributions	$ 6,266
Investment Income	7,200
TOTAL ADDITIONS	13,466
DEDUCTIONS:	
Benefits	1,590
Administrative Expense	391
TOTAL DEDUCTIONS	1,981
NET INCREASE (DECREASE) IN ASSETS	11,485
NET ASSETS AVAILABLE	
Beginning of the Year	48,206
End of the Year	$ 59,691

COMBINED BALANCE SHEET
ALL COLLEGE AND UNIVERSITY FUNDS
JUNE 30, 1998

(DOLLARS IN THOUSANDS)	CURRENT FUNDS			
	UNRESTRICTED	RESTRICTED	LOAN FUNDS	ENDOWMENT FUNDS
ASSETS:				
Cash and Pooled Cash	$ 176,156	$ 5,825	$ 2,965	$ 5,944
Accounts Receivable:				
Tuition, Fees, Charges for Services, net	56,449	24,961	121	-
Intergovernmental	541	34,158	225	-
Other	2,099	-	172	8
Sub-total Accounts Receivable	59,089	59,119	518	8
Loans and Notes Receivable, net	112	1	81,094	-
Due From Other Funds	4,396	4,948	137	88
Inventories	22,861	34	-	-
Other Current Assets	15,334	402	26	-
Investments	193,576	38,069	3,999	66,662
Plant Facilities:				
Land and Improvements	-	-	-	4,323
Buildings and Improvements, net	-	-	-	-
Leasehold Improvements, net	-	-	-	-
Construction in Progress	-	-	-	-
Equipment, net	-	-	-	-
Library Books	-	-	-	-
Other Fixed Assets	-	-	-	-
Sub-total Plant Facilities	-	-	-	4,323
Other Long-Term Assets	4,372	12	-	-
TOTAL ASSETS	$ 475,896	$ 108,410	$ 88,739	$ 77,025
LIABILITIES:				
Warrants Payable	$ 11,388	$ 604	$ 1	$ -
Accounts Payable and Accrued Liabilities	87,887	25,124	45	-
Due To Other Governments	2	-	-	-
Due To Other Funds	7,458	4,135	-	1,730
Deferred Revenue	69,301	3,579	-	-
Other Current Liabilities	18,553	207	1,560	75
Capital Lease Obligations	-	-	-	-
Notes and Bonds Payable	-	38	-	-
Accrued Compensated Absences	78,159	207	-	-
Other Long-Term Liabilities	33,910	267	200	-
TOTAL LIABILITIES	306,658	34,161	1,806	1,805
FUND BALANCE:				
Investment in Fixed Assets	-	-	-	-
Restricted	-	74,249	86,933	75,220
Unrestricted:				
Designated	155,722	-	-	-
Undesignated	13,516	-	-	-
TOTAL FUND BALANCE	169,238	74,249	86,933	75,220
TOTAL LIABILITIES AND FUND BALANCE	$ 475,896	$ 108,410	$ 88,739	$ 77,025

See accompanying notes to the financial statements.

PLANT FUNDS				MEMORANDUM ONLY
UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	AGENCY FUNDS	TOTALS
$ 59,651	$ 3,371	$ -	$ 6,381	$ 260,293
149	84	-	1,043	82,807
110	-	-	88	35,122
372	129	-	4	2,784
631	213	-	1,135	120,713
-	-	-	-	81,207
9,438	325	-	-	19,332
-	-	-	-	22,895
628	5	-	46	16,441
176,750	16,641	-	3,645	499,342
1,460	-	165,619	-	171,402
-	-	1,518,403	-	1,518,403
-	-	3,030	-	3,030
234,612	-	-	-	234,612
-	-	499,728	-	499,728
-	-	258,994	-	258,994
-	-	828	-	828
236,072	-	2,446,602	-	2,686,997
767	-	1,027	-	6,178
$ 483,937	$ 20,555	$ 2,447,629	$ 11,207	$ 3,713,398
$ 332	$ -	$ -	$ 114	$ 12,439
9,847	2,721	-	3,390	129,014
-	-	-	-	2
1,873	3	2,598	100	17,897
346	-	-	21	73,247
1,154	30	2,986	7,582	32,147
42,762	213	68,239	-	111,214
62,620	1,326	276,769	-	340,753
-	-	-	-	78,366
-	190	3,881	-	38,448
118,934	4,483	354,473	11,207	833,527
-	-	2,093,156	-	2,093,156
365,003	16,072	-	-	617,477
-	-	-	-	155,722
-	-	-	-	13,516
365,003	16,072	2,093,156	-	2,879,871
$ 483,937	$ 20,555	$ 2,447,629	$ 11,207	$ 3,713,398

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
ALL COLLEGE AND UNIVERSITY FUNDS
FOR THE YEAR ENDED JUNE 30, 1998

(DOLLARS IN THOUSANDS)	CURRENT FUNDS			
	UNRESTRICTED	RESTRICTED	LOAN FUNDS	ENDOWMENT FUNDS
REVENUES AND OTHER ADDITIONS:				
Tuition and Fees	$ 597,718	$ -	$ -	$ -
Federal Grants and Contracts	9,110	652,731	1,167	-
State and Local Grants and Contracts	550	40,678	-	-
Private Gifts, Grants, and Contracts	1,210	128,291	51	567
Indirect Cost Recoveries	88,162	-	-	-
Investment Income	18,402	6,072	515	12,761
Sales and Services of Educational Activities	107,552	60	-	-
Sales and Services of Auxiliaries and Hospitals	280,743	-	-	-
Gain (Loss) on Debt Extinguishment	-	-	-	-
Interest on Loans Receivable	-	-	1,888	-
Retirement of Indebtedness	-	-	-	-
Additions to Plant Facilities	-	-	-	-
Other Revenues and Additions	111,046	818	29,399	1,256
TOTAL REVENUES AND OTHER ADDITIONS	1,214,493	828,650	33,020	14,584
EXPENDITURES AND OTHER DEDUCTIONS:				
Educational and General:				
Instructional	684,049	96,761	-	-
Research	37,107	329,438	-	-
Public Service	48,801	41,242	-	-
Academic Support	150,727	10,307	-	-
Student Services	116,623	12,587	-	-
Institutional Support	174,551	12,006	-	-
Operation of Plant	133,876	2,000	-	-
Scholarships and Fellowships	34,102	281,342	-	-
Sub-Total Educational and General	1,379,836	785,683	-	-
Auxiliaries and Hospitals	265,682	4,559	-	-
Indirect Cost Charges	-	83,093	363	-
Loan Cancellation and Write-off	-	-	1,874	-
Expended for Plant Facilities	-	-	-	-
Retirement of Indebtedness	-	-	-	-
Interest on Indebtedness	-	-	-	-
Disposal of Plant Facilities	-	-	-	-
Other Expenditures and Deductions	(925)	(20)	29,057	1,246
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	1,644,593	873,315	31,294	1,246
TRANSFERS BETWEEN FUNDS - (ADDITIONS)/DEDUCTIONS:				
Mandatory Transfers (In) Out	45,054	189	(734)	-
Nonmandatory Transfers (In) Out	63,588	7,553	(144)	424
Net Operating Transfers From State Funds	(581,651)	(54,108)	-	(193)
TOTAL EXPENDITURES, DEDUCTIONS AND TRANSFERS	1,171,584	826,949	30,416	1,477
NET INCREASE (DECREASE) IN FUND BALANCE	42,909	1,701	2,604	13,107
FUND BALANCE, JULY 1	119,653	68,766	84,212	56,781
Addition of Northeastern Junior College	904	5	-	-
Prior Period Adjustment (See Note III-M)	5,772	3,777	117	5,332
FUND BALANCE, JUNE 30	$ 169,238	$ 74,249	$ 86,933	$ 75,220

See accompanying notes to the financial statements.

PLANT FUNDS			MEMORANDUM ONLY
UNEXPENDED	RETIREMENT OF INDEBTEDNESS	INVESTMENT IN PLANT	TOTALS
$ -	$ -	$ -	$ 597,718
1,278	168	-	664,454
3,691	-	-	44,919
5,641	-	8,193	143,953
-	-	-	88,162
5,974	2,103	-	45,827
-	-	-	107,612
155	-	-	280,898
461	147	(2,469)	(1,861)
-	-	-	1,888
4,040	-	23,329	27,369
11	-	189,874	189,885
13,031	-	4,343	159,893
34,282	2,418	223,270	2,350,717
-	-	-	780,810
-	-	-	366,545
-	-	-	90,043
-	-	-	161,034
-	-	-	129,210
-	-	-	186,557
-	-	-	135,876
-	-	-	315,444
-	-	-	2,165,519
-	-	-	270,241
-	-	-	83,456
-	-	-	1,874
168,432	-	-	168,432
255	27,364	(155)	27,464
1,268	19,081	30	20,379
-	-	73,732	73,732
11,673	(1,371)	(3,758)	35,902
181,628	45,074	69,849	2,846,999
(22)	(44,460)	(27)	-
(74,675)	(318)	3,572	-
(107,451)	-	-	(743,403)
(520)	296	73,394	2,103,596
34,802	2,122	149,876	247,121
325,253	13,554	1,929,465	2,597,684
38	-	13,815	14,762
4,910	396	-	20,304
$ 365,003	$ 16,072	$ 2,093,156	$ 2,879,871

NOTES TO THE FINANCIAL STATEMENTS

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. REPORTING ENTITY

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

Financial accountability is defined in GASB Statement No. 14, "The Financial Reporting Entity." The state is financially accountable for those entities for which the state appoints a voting majority of its governing board, and either is able to impose its will upon the entity or there exists a financial benefit or burden upon the state. For those entities that the state does not appoint a voting majority of the governing board, GASB Statement No. 14 includes them in the reporting entity if there is a fiscal dependency. Entities that do not meet the criteria for inclusion may still be included if it would be misleading to exclude them.

Discretely presented in the combined financial statements for the state are the following entities:

- Denver Metropolitan Major League Baseball Stadium District
- University of Colorado Hospital Authority
- Colorado Water Resources and Power Development Authority
- Colorado Uninsurable Health Insurance Plan
- Colorado Travel and Tourism Authority

With the exception of the University of Colorado Hospital Authority, each governing board member for these entities is appointed by the Governor and confirmed by the Senate. The board of the University of Colorado Hospital Authority is appointed by the Board of Regents of the University of Colorado.

The University of Colorado Hospital Authority, the Colorado Uninsurable Health Insurance Plan, and the Colorado Travel and Tourism Authority are included because they present a financial burden upon the state. The Baseball Stadium District is included because its board serves at the pleasure of the Governor, and therefore, the state is able to impose its will upon the entity. The Water Resources and Power Development Authority is also included because the state is able to impose its will upon the authority.

Detailed financial information may be obtained directly from these organizations.

The following related organizations, for which the state appoints a voting majority of their governing boards, are not part of the reporting entity based on the criteria of GASB Statement No. 14:

- Colorado Compensation Insurance Authority
- Colorado Educational and Cultural Facilities Authority
- Colorado Student Obligation Bond Authority
- Colorado Health Facilities Authority
- Agricultural Development Authority
- Colorado Housing and Finance Authority
- Colorado Sheep and Wool Authority
- Colorado Beef Council Authority
- Fire and Police Benefit Association
- The State Board of the Great Outdoors Colorado Trust Fund
- Various College and University Foundations

Even though the appointment of governing boards of these authorities is similar to those included in the reporting entity, the state does not impose its will, nor does it have a financial benefit or burden relationship with these entities. Detailed financial information may be obtained directly from these organizations.

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

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

B. FUND STRUCTURE

Primary Government

The financial activities of the state are organized on the basis of individual funds and account groups. Each fund is a separate accounting entity, in which the operations are recorded in discrete sets of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures, or expenses, of that entity. For financial statement presentation, similar funds have been combined into fund types and categories.

GOVERNMENTAL FUNDS

General Fund

Transactions related to resources obtained and used for those services traditionally provided by state government, which are not accounted for in other funds, are accounted for in the General Fund. Resources obtained from federal grants which support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements.

Special Revenue Funds

Transactions related to resources obtained from specific sources, and restricted to specific purposes are accounted for in the special revenue funds. The individual funds include the Highway Fund, the Wildlife Fund, the Labor Fund, the Gaming Fund, and the Water Projects Construction Fund.

Debt Service Fund

This fund accounts for the accumulation of resources, principally transfers from other funds, for the payment of long-term debt principal and interest. The primary debt serviced by this fund consists of certain long-term lease purchase agreements.

Capital Projects Fund

Transactions related to resources obtained and used for acquisition, construction, or improvement of state owned facilities are accounted for in the capital projects fund.

PROPRIETARY FUNDS

Enterprise Funds

These funds account for operations that are financed and operated in a manner much like private business enterprises. Costs of providing goods and services to the general public, including depreciation, are recovered primarily through user charges.

Internal Service Funds

These funds account for the operations that provide goods or services on a cost-reimbursement basis to state agencies.

FIDUCIARY FUND TYPES

Trust and Agency Funds

These funds account for assets held by the state in a trustee capacity or as an agent for other organizations or individuals. They include agency funds, expendable and nonexpendable trust funds.

Agency funds are used to account for assets held for other funds, governments, or individuals. They are custodial in nature and do not involve the measurement of operations.

The expendable trust fund classification is used when both the principal and revenue earned may be expended for purposes designated by the trust agreement.

Nonexpendable trust funds require that the principal of the fund remains intact while only the earnings of the fund are expendable.

Individual investment trust funds are used to account for investments which are not in the treasurer's investment pool, but managed by the state treasurer for external entities.

ACCOUNT GROUPS

General Fixed Assets Account Group

Land, buildings, equipment and other capital assets, of the governmental fund types are accounted for in this group. Capital assets of the proprietary, trust, and the college and university funds are recorded in their respective funds and may be depreciated there. Infrastructure is not recorded in the state's accounting system.

General Long-term Debt Account Group

This group accounts for long-term liabilities of the governmental type funds, such as general liability, lease purchase obligations, employee leave obligations, and employee workers' compensation claims. It also accounts for short-term risk management liabilities for which expendable financial resources are not available. Long-term obligations of the proprietary funds, trust funds, and the college and universities are accounted for in their respective funds.

COLLEGE AND UNIVERSITY FUNDS

These funds account for the operations of the state supported system of higher education. The College and University Funds consist of the following funds:

Current Funds Unrestricted account for economic resources which are expendable for any purpose in accomplishing the institutions' primary objectives.

Current Funds Restricted account for resources received from donors or other outside agencies, primarily the federal government, that are restricted for specific purposes.

Loan Funds account for resources available for student loans.

Endowment Funds account for resources contributed by donors. While the principal portion of the contribution must remain intact, earnings may be added to the principal or expended for restricted or unrestricted purposes.

Plant Funds account for resources available, acquisition costs, debt service requirements, and liabilities related to acquiring or repairing institutional properties.

Agency Funds account for resources held by the institution acting in the capacity as agent for distribution to designated beneficiaries.

Component Units

The Denver Metropolitan Major League Baseball Stadium District uses proprietary fund accounting in preparation of its financial statements. The Colorado Uninsurable Health Insurance Plan's uses practices prescribed or permitted by the state's Division of Insurance. However, the Plan's statements have been recast to conform to Generally Accepted Accounting Principles. The financial information for both of these entities is presented as of December 31, 1997.

The Colorado Water Resources and Power Development Authority uses proprietary fund accounting for all its funds with the exception of governmental fund accounting for its expendable trust fund and its agency fund. The Authority's financial information is presented as of December 31, 1997.

The University of Colorado Hospital Authority and the Colorado Travel and Tourism Authority use proprietary fund accounting for their operations. Financial information for the Hospital Authority is presented as of June 30, 1998. Financial information for the Travel and Tourism Authority is presented as of December 31, 1997.

C. BASIS OF ACCOUNTING

Primary Government

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. Nonexpendable trust funds and proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental fund types, expendable trust funds, and agency funds are reported on the modified accrual basis. This basis of accounting recognizes revenues when they are measurable and available to finance current operations or to liquidate liabilities existing at fiscal year-end.

Historical data, adjusted for economic trends, is used in the estimation of the following accruals:

- Sales, use, liquor, and cigarette taxes are accrued based on filings received and an estimate of filings due by June 30th.
- Net income taxes from individuals, corporations, and trusts are accrued based on current income earned by the taxpayer prior to June 30th. Quarterly filings, withholding statements, and other historical data are used to estimate the taxpayer's current income. The revenue is accrued net of an allowance for uncollectable taxes.

Revenues earned under the terms of agreements with other governments or private sources are recorded at the time that the related expenditures are made.

Expenditures are recognized during the period in which the fund liability is incurred, except for accumulated employee leave time, principal and interest on long-term debt, which is recorded when due, risk management liabilities in excess of the available current financial resources appropriated for that purpose, and inventories which are generally considered expenditures when consumed.

Special reporting treatment at year-end is accorded to encumbrances. In the General Fund, a reserve for encumbrances is recorded at year-end for the appropriation that will be rolled-forward to cover encumbrances. In the Capital Projects Fund and the Highway Fund, a reserve for

encumbrances is established for the contracted legal obligations of the funds.

Proprietary fund types and nonexpendable trust funds are reported on an accrual basis. Using this basis, revenues are recognized when earned, and expenses, including depreciation, are recognized when incurred.

College and university funds are reported on the accrual basis, except for depreciation related to plant fund assets which is generally not recorded, and revenues and expenditures related to summer school programs which are recorded primarily in the subsequent fiscal year in accordance with the National Association of College and University Business Officer's College and University Business Administration.

The state has determined that proprietary and non-expendable trust funds will apply all applicable GASB pronouncements, regardless of issue date, as well as the following pronouncements issued on or before November 10, 1989: FASB Statements and Interpretations, Accounting Principle Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with, or contradict, GASB pronouncements.

Component Units

The University of Colorado Hospital Authority has elected to adopt the provisions of the American Institute of Certified Public Accountants' Audit and Accounting Guide for Health Care Organizations, which are required for financial statements for periods beginning on or after June 15, 1996. In conjunction with such provisions, the hospital has qualified as a governmental entity. In applying governmental GAAP, the hospital has elected to apply the provisions of all relevant pronouncements of FASB, including those issued after November 30, 1989 that do not conflict with or contradict GASB pronouncements.

D. ELIMINATIONS

Substantially all intrafund transactions and balances of the primary government have been eliminated. Substantially all interfund transactions are classified as operating transfers-in or operating transfers-out after the revenues and expenditures/expenses are reported on each of the operating statements.

E. INSURANCE

The state has agreements with the Colorado Compensation Insurance Authority (CCIA), a related party, to administer a Paid Loss/Retro Plan for workers' compensation insurance claims through June 30, 1996. For claims arising after that date, the state is self-insured for workers' compensation. The state reimburses CCIA for the current cost of claims paid and related administrative expenses. Actuarially determined liabilities are accrued for claims to be paid in future years.

The state insures its property through private carriers and is self-insured for general liability for both its officials and employees.

F. TOTAL COLUMN ON COMBINED STATEMENTS

The total columns on the combined statements for the primary government are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Nor are they comparable to a consolidation as interfund eliminations have not been made in the aggregation of this data.

G. CASH AND CASH EQUIVALENTS

Primary Government

For purposes of reporting cash flows, cash and cash equivalents are defined as cash-on-hand, demand deposits, certificates of deposit with financial institutions, and pooled cash with the state treasurer.

Component Units

The University of Colorado Hospital Authority and the Colorado Uninsurable Health Insurance Plan considers highly liquid investments with an initial maturity of three months or less to be cash equivalents.

The Denver Metropolitan Major League Baseball Stadium District, and the Colorado Water Resources and Power Development Authority consider investments with a maturity of three months or less when purchased to be cash equivalents.

The Colorado Travel and Tourism Authority considers highly liquid debt instruments with maturities generally of three months or less to be cash equivalents.

H. INVENTORY

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

Inventories of the governmental funds are stated at cost, while inventories of the proprietary funds are stated at the lower of cost or market. The state uses various valuation methods (FIFO, average, etc.) depending upon the state agency. The method used in each agency is consistent from year to year.

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

I. INVESTMENTS

For the primary government, items classified as investments, including those held by the state treasurer and represented as pooled cash, are both short and long-term investments. These are stated at fair value except for certain money market investments (See Note III-G). Investments that do not have an established market are reported at their estimated fair value.

The state treasurer records interest based on book yield as adjusted for amortization of premiums and discounts.

J. PROPERTY, PLANT, AND EQUIPMENT

Primary Government

Capital assets are carried at cost on the balance sheet. Donated capital assets are carried at their fair market value at the date of donation. The minimum dollar amount of assets that must be capitalized is $5,000.

Generally, the state does not capitalize interest during the construction of general fixed assets. General fixed assets are not depreciated. Assets in proprietary and nonexpendable trust are depreciated using the straight-line method. Assets in the college and university funds may be depreciated using the straight-line method.

The following useful lives are used for depreciation:

Buildings	25-40 years
Improvements other than buildings	10-17 years
Furniture, machinery and equipment	5-12 years

Component Units

The Denver Metropolitan Major League Baseball Stadium and the University of Colorado Hospital Authority capitalize interest during the construction of fixed assets.

K. DEFERRED REVENUE

With the exception of higher education funds, revenues received from the federal government and other program sponsors are deferred until such time as the related expenditures are made. Also, it is the policy of the state's higher education institutions to defer summer school tuition to the following fiscal year.

L. ACCRUED COMPENSATED ABSENCES LIABILITY

Primary Government

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

Annual leave is earned at increasing rates based upon employment service longevity. In no event can a classified employee accumulate more than 42 days of annual leave at the end of a fiscal year. Employees are paid 100% of their annual leave balance upon leaving state service.

Compensated absence liabilities related to the governmental funds are recorded in the Long-Term Debt Account Group. The current portion of the compensated absence liability accrual is not recognized in the governmental funds as it is not expected to be funded out of current available resources. For all other fund types, both current and long-term portions are recorded as individual fund liabilities.

Component Units

Employees of the University of Colorado Hospital Authority use paid time off (PTO) for vacation, holidays, short-term illness, and personal absences. Extended

illness pay (EIP) is used to continue salary during extended absences due to medical disability or serious health conditions. Both PTO and EIP earnings are based on length of service. The hospital records PTO expense as earned. Extended illness pay earned as of June 30, 1998 and 1997 approximated $6.8 million and $6.2 million, respectively, of which $271,000 and $249,000, respectively, is expected to become payable and is accrued in the hospital's statements.

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

M. FUND EQUITY

Reserved fund balances indicate that a portion of fund equity is not available for expenditure, or is legally segregated for a specific use. Designated fund balances are not legally segregated, but indicate tentative management plans for future use of funds.

The fund balance of the General Fund consists of a reserved and an unreserved portion. Amounts are reserved as provided by statute or as provided by generally accepted accounting principles. The unreserved portion of fund equity is available for future use as working capital or to be appropriated. Since the state is prohibited by its Constitution from incurring general obligation debt, the unreserved fund equity must be positive at year-end.

Reserves of the fund equity at June 30, include:

Reserved for Encumbrances - In the General Fund, this reserve is for the portion of the Fiscal Year 1997-98 appropriation that was encumbered for goods and services that were, due to extenuating circumstances, not received prior to June 30, 1998. Thus, the specific appropriation related to these items is rolled-forward to Fiscal Year 1998-99.

In the Special Revenue and Capital Projects Funds this reserve represents purchase orders, contracts and long-term contracts related to construction of major capital projects. Since the resources of these funds are received, in many cases, after the long-term contracts are executed and recorded as encumbrances, the undesignated reserve or portion reserved for other specific purposes may reflect a deficit. This deficit will be funded by future proceeds.

Reserved for Other Specific Purposes - These reserves are used to indicate that a portion of fund balance is restricted as to its use. The restriction of the representative assets may have been placed there by their donor in the case of fiduciary funds, by statute in the General and other governmental type funds, or reserved for special purposes such as the payment of debt principal in the case of the Debt Service Fund.

In the college and university funds, all fund balances with the exception of the Current Unrestricted Fund are reserved to indicate the restrictions of available assets to specific purposes of these funds.

Reserved for Long-Term Assets and Long-Term Receivables - These reserves in the governmental funds are used to reserve the portion of fund balance that relates to long-term interfund receivables and other long-term assets. These assets are not currently available for appropriation.

Reserved for Statutory Requirements - CRS 24-75-201.1(d)(III) requires that four percent of the amount appropriated for expenditure from the General Fund be reserved for that fiscal year. Article X, Section 20 (TABOR) of the State Constitution requires the reservation of three percent or more of the 1997-98 Fiscal Year Spending for emergencies. Fiscal Year Spending is defined in TABOR as all spending and reserve increases except for spending from certain excluded revenues. See Note II-E, Tax, Spending and Debt Limitations.

N. OUTSTANDING ENCUMBRANCES

Encumbrance accounting, under which purchase orders and contracts for expenditures of money are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all funds except the College and University Funds.

Encumbrances do not constitute expenditures or liabilities. They lapse at year-end unless specifically brought forward to the subsequent year, committing the subsequent year's available appropriation.

NOTE II. BUDGETS - LEGAL COMPLIANCE

A. BUDGETARY BASIS

The budgetary fund types used by the state differ from the generally accepted accounting fund types. These budgetary fund types are general, cash, and federal funds. For budgetary purposes, cash funds are all funds received by the state that have been designated to support specific expenditures. Federal funds are revenues received from the Federal government. General purpose revenues are not designated for specific expenditures.

Eliminations of transfers and intrafund transactions are not made in the budgetary funds if those transactions are under budgetary control. Thus, revenues and expenditures in these funds are shown at their gross amounts. This results in several instances of duplicate recording of revenues and expenditures. An expenditure of one budgetary fund may be shown as a transfer-in or a revenue in another budgetary fund, and then shown again as an expenditure in the second fund.

B. BUDGETARY PROCESS

The financial operations of the legislative, judicial, and executive branches of state government, with the exception of custodial funds or federal moneys not requiring matching state funds, are controlled by annual appropriation made by the General Assembly. The Transportation Department's portion of the Highway Fund is appropriated to the State Transportation Commission. Within the legislative appropriation, the Commission may appropriate the specific projects and other operations of the Department. In addition, the Commission may appropriate available fund balance from their portion of the Highway Fund.

The legislative appropriation is constitutionally limited to the unrestricted funds held at the beginning of the year plus revenues estimated to be received during the year as determined by the budgetary basis of accounting. The original appropriation by the General Assembly in the Long Appropriations Bill segregates the budget of the state into its operating and capital components. The majority of the capital budgets are accounted for in the Capital Construction Fund, with the primary exception being budgeted capital funds used for infrastructure.

The Governor has line item veto authority over the Long Appropriations Bill, but the General Assembly may override each individual line item veto by a two-thirds majority vote in each house.

General and cash fund appropriations, with the exception of capital construction, lapse at year-end unless executive action is taken to roll-forward all or part of the remaining unspent budget authority. Appropriations that meet the strict criteria for roll-forward are reserved at year-end. Since capital construction appropriations are generally available for three years after appropriation, significant amounts of the capital budgets remain unexpended at fiscal year-end.

The appropriation controls the combined expenditures and encumbrances of the state, in the majority of the cases, to the level of line item within the agency. However, several agencies are appropriated at the agency level, and the institutions of higher education are appropriated at the governing board level. Statutes allow the Judicial and Executive Branches, at year-end, to transfer legislative appropriations within departments for expenditures of like purpose. The appropriation may be adjusted in the following session of the General Assembly by a supplemental appropriation.

On the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual*, the column titled Original Appropriation consists of the Long Appropriations Act including anticipated federal funds, special bills, and any statutorily authorized appropriations. The column titled Final Spending Authority includes the original appropriation, federal funds actually awarded, supplemental appropriations of the legislature, and other miscellaneous budgetary items.

C. OVEREXPENDITURES

Expenditures/expenses are determined using the modified accrual or accrual basis of accounting even if the accrual will result in an overexpenditure. If earned cash revenues plus available fund balance, and earned federal revenues, are less than cash and federal expenditures, then an overexpenditure exists even if the expenditures did not exceed the total legislative line item appropriation.

The state controller may allow certain overexpenditures of the legal appropriation with the approval of the Governor. If the controller restricts the subsequent year appropriation, the agency is required to seek a supplemental appropriation from the General Assembly or reduce their subsequent year’s expenditures.

Overexpenditures existing at June 30, 1998, for which the controller has restricted a future appropriation are:

- The Medical Services Program of Medicaid in the Department of Health Care Policy and Financing overexpended their appropriation of general funds by $7,066,035. State statute does provide for unlimited overexpenditure authority for the Medicaid Program, however, the controller will restrict the full amount of the overexpenditure.
- The Infant Immunization Program in the Department of Health Care Policy and Financing overexpended $14,096 of their general funded appropriation. The controller will restrict the full amount of the overexpenditure.
- Mandated costs are case-specific costs incurred by the state to ensure that parties have appropriate access to legal representation in the court system. This line item in the Judicial Department's appropriation was overexpended by $186,893 in general funds even though the department had transferred $500,000 of budget authority from other lines in the department. The controller will restrict the full amount of the overexpenditure.
- Due to enrollments lower than expected, the unrestricted current funds of the Community College of Aurora ended the fiscal year with a deficit fund balance of $499,594. The controller will restrict the full amount of the deficit from their Fiscal Year 1998-99 appropriation.
- The Infant Immunization Program in the Department of Public Health and Environment was overexpended by $7,919 of cash funds. The controller will restrict the full amount of the overexpenditure.

Overexpenditures or fund deficits existing at June 30, 1998, for which the state controller will not restrict a future appropriation are:

- Pikes Peak Community College had a deficit fund balance of $605,547 at June 30, 1998 in their auxiliary/self-funded operations caused by new program start-up costs and the loss of several large contracts. Because the college hired a new director mid-year, who has enacted various revenue generating or expense reducing measures, and since the auxiliary/self-funded operations are not appropriated, the controller will not restrict any Fiscal Year 1998-99 appropriations of the college.
- A deficit fund balance of $88,655 occurred at June 30, 1998 in the Trade Name Registration Fund administered by the Department of Revenue. Because the department has enacted various expenditure reducing measures, and since the fund is not appropriated, the controller will not restrict any Fiscal Year 1998-99 appropriations for this deficit.
- Various line item appropriations in the Department of Personnel, specifically involving the Liability and Property Premiums' line item, Central Services-Administration, Central Services-Reprographics, the Division of Administrative Hearings, and Network Services, were overexpended $1,995,685. Because the appropriations and revenues in total, of each of these programs, was sufficient to cover all program expenditures the controller will not restrict future appropriations.
- The Workers' Compensation Fund is a self-funded program. The actuarially determined current liabilities for this fund are recorded in the fund to the extent of available fund balance. At June 30, 1998, this resulted in an overexpenditure of $994,461 of the legislative appropriation. However, statute provides that overexpenditures are not to be considered an overexpenditure for purposes of CRS 24-75-109. For this reason the controller will not restrict the Fiscal Year 1998-99 appropriation.

As provided by statute, CRS 24-75-109, the Department of Health Care Policy and Financing has unlimited authority for Medicaid overexpenditures. The Department of Human Services is allowed $1 million of overexpenditures not related to Medicaid and unlimited overexpenditures for self-insurance of its workers' compensation plan. An additional $1 million of transfers and overexpenditure are allowed for the Judicial Branch. Statute also allows overexpenditures up to $1 million in total for the remainder of the executive branch.

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

D. BUDGET TO GAAP RECONCILIATION

The *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity, Budget and Actual - All Budgeted Funds* compares those revenues and expenditures which are legislatively appropriated or otherwise legally authorized. College and university funds, with the exception of the state appropriated amounts are excluded from this statement.

Certain expenditures on a generally accepted accounting principle (GAAP) basis such as bad debt expense and depreciation, are not budgeted by the General Assembly. These expenditures are shown as "GAAP Expenditures Not Budgeted" on the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/-Equity, Budget and Actual - All Budgeted Funds.*

Some transactions considered expenditures for budgetary purposes, such as capital purchases in proprietary fund types, are not expenditures on a GAAP basis. These expenditures are shown as "Budgeted Non-GAAP Expenditures." Some transactions considered revenues for budgetary purposes, such as intrafund sales, unrealized gains/losses on investments, and the current year TABOR liability, are not revenues on a GAAP basis. These are shown as “GAAP Revenue Adjustments.” The inclusion of these revenues and expenditures in the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/-Equity, Budget and Actual - All Budgeted Funds* is necessary to reconcile fund balance.

A reconciliation of the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/-Equity, Budget and Actual - All Budgeted Funds* to the fund balances of the GAAP fund types follows:

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
BUDGETARY BASIS:				
Revenues and Transfers-In:				
General Funded	$ 5,244,281	$ -	$ -	$ 258,687
Cash Funded	2,397,941	1,766,961	32,618	37,611
Federally Funded	1,951,526	263,021	-	9,676
Sub-Total Revenues and Transfers-In	9,593,748	2,029,982	32,618	305,974
Expenditures/Expenses and Transfers-Out				
General Funded	4,862,645	-	-	405,285
Cash Funded	2,349,889	1,601,551	32,294	28,038
Federally Funded	1,957,271	263,021	-	9,626
Expenditures/Expenses and Transfers-Out	9,169,805	1,864,572	32,294	442,949
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out	423,943	165,410	324	(136,975)
FUND BALANCE, JULY 1 - BUDGETARY BASIS	851,228	637,641	4,151	532,060
Add: Budgeted Non-GAAP Expenditures	605	10,838	-	-
Increase/(Decrease) for GAAP Expenditures Not Budgeted	108,976	(17,346)	-	13,034
Increase/(Decrease) for GAAP Revenues Adjustments	(665,531)	8,043	-	(11,499)
Increase/(Decrease) for Non-Budgeted Funds	(6)	-	-	-
Addition of Northeastern Junior College	-	-	-	-
Prior Period Adjustments	(1,204)	(670)	-	1,566
FUND BALANCE, JUNE 30 - GAAP BASIS	$ 718,011	$ 803,916	$ 4,475	$ 398,186

E. TAX, SPENDING, AND DEBT LIMITATIONS

Certain state revenues, primarily taxes and fees, are limited under Article X, Section 20 (TABOR) of the State Constitution. The growth in these revenues from year to year are limited to the rate of population growth plus the rate of inflation. The constitution also requires voter approval for any new tax, tax rate increase, or new debt. These limitations apply to the state as a whole, not to individual funds, departments or agencies of the state. Annual revenues that exceed the constitutional limitation must be refunded, unless voters approve otherwise.

The state exceeded the revenue growth limitation in Fiscal Year 1997-98. A liability was accrued in the General Fund as a reduction of tax revenues for the amount exceeding the limitation ($563.2 million). The Fiscal Year 1997-98 and still remaining Fiscal Year 1996-97 liabilities are shown on the *Combined Balance Sheet - All Fund Types and Discretely Presented Component Units* as TABOR Refund Liability.

CRS 24-75-201 requires that the accrual of the TABOR Refund not be included in the General Fund budgetary fund balance (General Fund Surplus), in the year in which the excess revenues were accrued. The budgetary fund balance is restricted in the following year, except for any excess revenue amount the voters authorize the state to retain.

A separately issued audited report of TABOR computations for Fiscal Year 1997-98 will be available from the State Controller's Office in early 1999.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			
ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	COLLEGE AND UNIVERSITY FUNDS	**TOTAL PRIMARY GOVERNMENT**
$ -	$ -	$ -	$ -	$ -	$ -	$ 5,502,968
459,663	178,256	427,157	-	-	1,211,319	6,511,526
68,436	-	12,667	-	-	665	2,305,991
528,099	178,256	439,824	-	-	1,211,984	14,320,485
-	-	-	-	-	-	5,267,930
445,272	179,659	323,891	-	-	1,183,853	6,144,447
58,237	-	12,637	-	-	669	2,301,461
503,509	179,659	336,528	-	-	1,184,522	13,713,838
24,590	(1,403)	103,296	-	-	27,462	606,647
79,917	29,312	1,211,122	1,378,184	-	2,597,684	7,321,299
1,293	706	43	-	-	-	13,485
(20,384)	(4,962)	(385)	-	-	(59)	78,874
404	133	12,173	-	-	1,659	(654,618)
-	-	318	197,579	-	218,059	415,950
-	-	-	-	-	14,762	14,762
223	(471)	796,326	-	-	20,304	816,074
$ 86,043	$ 23,315	$ 2,122,893	$ 1,575,763	$ -	$ 2,879,871	$ 8,612,473

NOTE III. OTHER ACCOUNTING DISCLOSURES

A. CASH AND POOLED CASH

Primary Government

The State Treasury acts as a bank for all state agencies, with the exception of the University of Colorado. Moneys deposited in the Treasury are invested until the cash is needed. Interest earnings on these investments are credited to the General Fund, unless a specific statute directs otherwise. Where a fund category has a deficit cash position, that deficit has been reclassified to an interfund payable to the General Fund. The detailed composition of the cash and investments is shown in the annual Treasurer's Report.

State agencies are authorized by various statutes to deposit funds in accounts outside the custody of the State Treasury. Legally authorized deposits include demand deposits and certificates of deposit. The state's cash management policy is to invest all major revenues as soon as the moneys are available within the banking system. Electronic transfers are used by the state to enhance availability of funds for investment purposes.

Colorado statutes require protection of public moneys in banks beyond that provided by the federal insurance corporations. The Public Deposit Protection Act in CRS 11-10.5-107(5) requires all eligible depositories holding public deposits to pledge designated eligible collateral having market value equal to at least 102% of the deposits exceeding those amounts insured by federal insurance.

The state maintains accounts and certificates of deposits for various purposes at locations throughout the state. Cash balances not required for immediate use are deposited either through the investment pool administered by the state treasurer or by the fund custodians.

The state categorizes its cash into three categories as to their risk:

- Category 1 is federally insured deposits, or deposits fully collateralized with securities held by the state or its agent in the state's name.
- Category 2 is deposits uninsured but fully collateralized with securities held by the pledging financial institution's trust department or agent in the state's name.
- Category 3 is uncollateralized. This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the state's name.

At June 30, 1998, the state had cash balances in all funds with a carrying value of $826.1 million. The bank balances of these funds is categorized by risk as follows:

Risk Category	Bank Balance June 30
1	$ 687,200,704
2	154,288,493
3	224,812
TOTAL	$ 841,714,009

The Cash and Pooled Cash line on the financial statements includes $2,929.3 million of claims of the state’s funds in the treasurer’s pooled cash. At June 30, 1998, the treasurer had invested $2,867.6 million of the pool with the balance in demand deposits and certificates of deposit.

Component Units

At December 31, 1997 the Colorado Water Resources and Power Development Authority had federally insured cash deposits with a bank balance of $199,571 and deposits collateralized in single institution pools of $225,017.

At December 31, 1997 the Denver Metropolitan Major League Baseball Stadium District had federally insured cash deposits with a bank balance of $898,248. They also had $10,629,447 in money market funds invested in obligations of the U.S. Government or its agencies.

The University of Colorado Hospital Authority’s deposits of cash fall under the provisions of the Colorado Public Deposit Protection Act of 1975 and are collateralized in single institution pools with securities held by the pledging institution’s trust department or agent, but not in the authority’s name.

B. NONCASH TRANSACTIONS IN THE PROPRIETARY FUND TYPES

In the proprietary fund types there are several noncash transactions that are listed on the *Combined Statement of Cash Flows, All Proprietary Fund Types and Similar Trust Funds and Discretely Presented Component Units*. The following explains those items:

- The state nursing homes, an enterprise activity, received $95,541 of fixed assets contributed by the Capital Construction Fund, and $20,990 from donated fixed assets. They also had a $12,829 loss on the disposal of fixed assets.
- Guaranteed Student Loan, an enterprise activity, assumed $105,847 in lease obligations for the purchase of equipment.
- Telecommunications, an internal service activity, received $114,974 of fixed assets from the Capital Construction Fund.
- Central Services, an internal service activity increased their capital lease obligations by $10,665,251 to acquire additional vehicles for their fleet program.
- The Land Board, a nonexpendable trust fund, had unrealized gains on their long-term investments of $9,349,462.
- The Controlled Maintenance Trust Fund, a nonexpendable trust fund, had unrealized gains on their long-term investments of $8,559,511.

Component Units

Certain noncash transactions are listed on the *Combined Statement of Cash Flows, All Proprietary Fund Types and Similar Trust Funds and Discretely Presented Component Units*. The following explains those items:

- The Denver Metropolitan Major League Baseball Stadium District reclassified the cost of property condemned by the City of Denver to a receivable account for $8,589.
- The Denver Metropolitan Major League Baseball Stadium District also accrued ballpark improvement costs of $80,637 as accounts payable.

C. RECEIVABLES

Primary Government

The taxes receivable of $783.5 million results from the recording of self-assessed taxes on the modified accrual basis. The other receivables of $281.9 million are net of a deduction of $119.2 million in allowance for doubtful accounts.

Component Units

The Colorado Water Resources and Power Development Authority had loans receivable of $279.0 million and $214.8 million at December 31, 1997 and 1996, respectively. During 1997 they made new loans of $73.0 million and canceled, or received repayments for existing loans of $8.7 million.

The University of Colorado Hospital Authority has a significant concentration of patient accounts receivable with Medicare (23 percent), Medicaid (10 percent), and Blue Cross (5 percent). However, the authority's management does not believe that there are any credit risks associated with these payers. Further, the authority continually monitors and adjusts its reserves and allowances associated with these receivables. Net patient service revenues under the Medicare and Medicaid programs in Fiscal Year 1998 and 1997 were approximately $99.1 million and $101.2 million, respectively.

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

D. INVENTORY

Inventories of $6.6 million in the General Fund at June 30, 1998, consisted of $6.3 million in consumable inventories, and $355,529 in food donated to the Department of Human Services.

E. PREPAIDS, ADVANCES, AND DEFERRED CHARGES

In the General Fund this account consists primarily of advances made by the Department of Human Services to the counties for their welfare expenditures. Charges in the College and University Funds related to summer school are deferred to Fiscal Year 1998-99 to match the accrual of summer school tuition.

F. INTERFUND BALANCES

Individual fund interfund receivable and payable balances at June 30, 1998 are:

(Amounts in Thousands)

Fund	Interfund Receivables	Interfund Payables
General Fund	$ 34,028	$ 24,870
Special Revenue Funds		
Highway	5,702	676
Wildlife	1,819	122
Labor	389	-
Gaming	6,579	29,113
Water Projects	215	-
Capital Projects Funds	9,392	1,723
Enterprise Funds		
Guaranteed Student Loan	-	13
State Lottery	-	17,962
Prison Canteens	17	-
Correctional Industries	615	138
Other Enterprise Activities	43	1
Internal Service Funds		
Central Services	3	-
Telecommunications	-	844
Highways	3	-
Public Safety	1	-
Capitol Complex	14	-
Administrative Hearings	7	-
Expendable Trust Funds	21,942	3,507
Nonexpendable Trust Funds	206	-
Agency Funds	1,824	5,265
College and University Funds	19,332	17,897
TOTALS	$102,131	$102,131

G. INVESTMENTS

Primary Government

The state holds investments both for its own benefit and as an agent for certain entities as provided by law. The state does not invest its funds with any external investment pool, rather, funds not required for immediate payments are administered by the authorized custodian of the funds or pooled and administered by the state treasurer (See Note III-H). The state implemented GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools on July 1, 1997. The state's discretely presented components units have not yet implemented Statement No. 31 because their reporting years are earlier than the state's.

The state treasurer maintains an agency fund for the Great Outdoors Colorado Program (GOCO), a related party. At June 30, 1998 and 1997 the treasurer had $63.5 million at fair value and $49.7 million at carrying value, respectively, of GOCO's funds on deposit and invested. The treasurer also maintains an individual investment trust fund for the Colorado Compensation Insurance Authority (CCIA), a related party. At June 30, 1998 and 1997, the treasurer had $779.1 million at fair value and $772.1 million at carrying value, respectively, of CCIA's funds on deposit and invested.

Colorado Revised Statutes 24-75-601.1 authorizes the type of investments that the state may hold. In general, the statute requires securities that are of the highest quality as determined by national rating agencies, those guaranteed by another state or the federal government, or a registered money market fund whose policies meet criteria set forth in the statute.

The state categorizes the custodial risks of its investments into the following categories:

- Category A is those investments which are insured or registered securities held by the state or its agent in the state's name.
- Category B is those investments which are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the state's name.
- Category C is those investments which are uninsured and unregistered, with securities held by the counterparty or its agent, but not in the state's name.

Investments not categorized as to risk are mutual funds for which ownership is not evidenced by securities, and thus, cannot be categorized as to custodial risk.

The following table lists the state's investments by type and risk category:

(Amounts in Thousands)

Type of Investment*	Risk Category A	Risk Category B	Risk Category C	Fair Value
U.S. Government Securities	$ 1,968,415	$ 26,952	$ 25,872	$ 2,021,239
Bankers' Acceptance	76,917	-	-	76,917
Commercial Paper	582,207	-	-	582,207
Corporate Bonds	584,103	-	873	584,976
Corporate Securities	45,478	-	7,823	53,301
Repurchase Agreements	43,763	-	-	43,763
Asset Backed Securities	869,567	-	666	870,233
Mortgages	355,383	-	132	355,515
Mutual Funds	156,824	-	-	156,824
Other	191	3,939	-	4,130
Subtotal	$ 4,682,848	$ 30,891	$ 35,366	4,749,105
Uncategorized				266,499
TOTALS				$ 5,015,604

*Note: Amounts include the treasurer's pool and individual investment accounts.

The fair value of the state's investments are determined from quoted market prices except for money market investments which are reported at amortized cost which approximates market. The state's colleges and universities assign investment income associated with one fund to other funds as allowed by the AICPA College Guide Model.

Excluding the Individual Investment Trust Fund, the state had $648,810 in net realized gains from the sale of investments during Fiscal Year 1997-98. The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments held in more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported as a prior period adjustment.

The following schedule, excluding agency funds, shows the state's net unrealized gains and (losses) by fund type for Fiscal Year 1997-98 and the cumulative effect from prior years:

(Amounts in Thousands)

Fund Type	Fiscal Year 1997-98	Prior Years
General	$ 7,592	$ 2,386
Special Revenue	8,043	1,547
Debt Service	1	-
Capital Construction	1,533	1,566
Enterprise	403	224
Internal Service	134	85
Expendable Trust	270	191
Nonexpendable Trust	11,907	6,484
Investment Trust	22,774	17,543
College and University		
Current Funds	(843)	6,745
Loan Fund	(60)	117
Endowment Fund	3,790	1,349
Plant Funds	(3,061)	5,306
TOTAL	$ 52,483	$ 43,543

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

(Amounts in Thousands)

Footnote Amounts	Carrying Amount
Deposits (Note III-A)	$ 826,084
Investments	5,015,604
Total	$ 5,841,688
Combined Balance Sheet Amounts	
Cash and Pooled Cash	$ 3,662,561
Investments	1,891,042
Rights Under Deferred Compensation	288,085
Total	$ 5,841,688

Component Units

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which governmental units may invest. The risk criteria are defined the same as for the primary government.

The University of Colorado Hospital Authority has adopted Statement of Governmental Accounting Standards Board No. 31 Accounting and Financial Reporting for Certain Investments and for External Investment Pools, which requires all debt and equity securities to be recorded at fair value. The fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities. Interest, dividends, realized and unrealized gains and losses, based on the specific identification method, are included in non-operating income when earned.

Following are the Hospital Authority's investments. All of these investments are considered Category 1:

(Amounts in Thousands)

Type of Investment	Fair Value
U.S. Government Securities	$ 51,903
Corporate Bonds	42,082
Equity Securities	43,474
TOTALS	137,459

The following table lists the other component units' investments by type and risk category:

(Amounts in Thousands)

Type of Investment	Risk Category A	Risk Category B	Risk Category C	Carrying Amount	Market Value
U.S. Government Securities	$ 33,129	$ -	$ 8,242	$ 41,371	$ 42,464
Repurchase Agreements	-	-	87,626	87,626	87,626
Subtotal	$ 33,129	$ -	$ 95,868	128,997	130,090
Uncategorized				34,764	34,769
TOTALS				$ 163,761	$ 164,859

H. TREASURER'S INVESTMENT POOL

Participation in the treasurer's pool is mandatory for all state agencies with the exception of the University of Colorado. The treasurer determines the fair value of the pool's investments at each month-end for performance tracking purposes. Short-term realized gains and losses and interest earnings, adjusted for amortization of premium and discounts, are distributed monthly prorated to the average of the participant's daily balance during the month if the participant is authorizes to receive interest and investment earnings by statute.

Colorado Revised Statutes 24-36-113 authorizes the state treasurer to enter into collateralized securities lending agreements. During Fiscal Year 1997-98, the treasurer loaned U.S. government and federal agencies' securities held for the Colorado Compensation Insurance Authority to Morgan Stanley. Morgan Stanley pays the treasurer

an agreed upon fee for use of these securities. Collateral is deposited and held in a custodial bank.

Currently, collateral held by the custodial bank includes A-rated or better domestic corporate bonds, however, the agreement allows for collateral to include government and federal agencies' securities as well. Corporate securities held as collateral must equal at least 105 percent of the market value of the loaned securities, while government securities must equal at least 102 percent of the market value. The treasurer does not have the authority to pledge or sell collateral securities without a borrower default, nor does the treasurer accept cash as collateral.

Morgan Stanley, acting as the principal, is directly responsible for the safeguarding of assets and carries a financial institution bond which is substantially in excess of the amount required by the New York Stock Exchange. On June 30, 1998, the market value of securities on loan was $261,685,784. The market value of the collateral securities pledged was $275,724,750.

State statutes permit the state treasurer to enter into reverse repurchase agreements. It is the policy of the treasurer to match maturities of the investments made with the proceeds of the reverse repurchase agreements to the securities underlying the reverse repurchase agreements. At June 30, 1998 the treasurer had no reverse repurchase agreements outstanding.

During the year the treasurer made reverse repurchase agreement transactions totaling $240.4 million. Interest charged or accrued on June 30, 1998, for these reverse repurchase agreements was $386,848. Due to arbitrage the treasurer had realized or accrued interest income on June 30, 1998 of $396,121 resulting in a net gain of $9,273 at fiscal year end.

I. PROPERTY, PLANT, AND EQUIPMENT

Primary Government

A summary of fixed assets by account groups and fund types follows:

(Amounts in Thousands)

	General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds	Fiduciary Funds	College & University Funds	Totals
Land and Improvements	$ 202,591	$ 6,244	$ -	$ 7,549	$ 171,402	$ 387,786
Buildings and Improvements	852,534	22,577	847	29	1,522,608	2,398,595
Equipment	343,302	29,385	91,547	581	499,860	964,675
Library Books and Holdings	2,743	-	-	3,833	258,994	265,570
Construction in Progress	163,256	330	10,885	-	234,612	409,083
Other	11,337	58	16,978	-	828	29,201
Less: Accumulated Depreciation	-	(27,352)	(69,297)	(2)	(1,307)	(97,958)
Totals	$ 1,575,763	$ 31,242	$ 50,960	$ 11,990	$ 2,686,997	$ 4,356,952

A statement of changes in general fixed assets for the year ended June 30, 1998 is shown below:

(Amounts in Thousands)

	Beginning Balance July 1	Additions	Deductions	Net Change	Ending Balance June 30
Land and Improvements	$ 194,079			$ 8,512	$ 202,591
Buildings and Improvements	730,613			121,921	852,534
Equipment	335,565			7,737	343,302
Library Books and Holdings	3,003			(260)	2,743
Construction in Progress	104,514			58,742	163,256
Other	10,410			927	11,337
Totals	$ 1,378,184	$ 232,104	$ 34,525	$ 197,579	$ 1,575,763

Component Units

At December 31, 1997, the Colorado Travel and Tourism Authority reported office equipment, net of accumulated depreciation of $2,581.

The Colorado Water Resources and Power Development Authority reported furniture and fixtures, net of accumulated depreciation, of $141,423 and $58,780 at December 31, 1997 and 1996, respectively.

At December 31, 1997, the Denver Metropolitan Baseball Stadium District reported land and improvements, buildings, and other property and equipment, net of accumulated depreciation of $188.9 million and $193.2 million for 1997 and 1996 respectively.

At June 30, 1998, the University of Colorado Hospital Authority reported gross amounts for land, buildings and improvements of $145.4 million, equipment of $90.1 million, and construction in progress of $14.9 million. Accumulated depreciation related to these fixed assets was $89.0 million.

J. OTHER LONG-TERM ASSETS

In the governmental funds, the state has reserved the fund balance for long-term assets and long-term loans receivable. The loans in the Special Revenue Fund are made to local entities by the Water Conservation Board for the purpose of constructing water projects in the state. These loans are made for periods ranging from 10 to 40 years at interest rates of 2 to 4 percent. The loans require the entities to make a yearly payment of principal and interest.

K. FUND BALANCE DEFICITS

The fund deficit of $92.5 million in undesignated fund equity of the Special Revenue Funds is the result of the reserving of fund balance for purchase orders and long-term contracts made related to highway construction. This deficit will be funded from future proceeds of the Highway Fund.

The Administrative Hearings Fund, an internal service fund, had a retained earnings deficit of $106,822 at June 30, 1998 and a deficit of $92,369 at June 30, 1997 (see Note II-C).

L. FUND EQUITY

Fund equities reserved for other specific purposes at June 30, 1998 are

(Amounts in Thousands)

Reserved For	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds
CCIA Individual Investment Trust Fund					$ 789,971
Unemployment Benefits					672,136
Public School Permanent Moneys					299,833
Benefits for Injured Workers		$ 128,826			
Water Conservation Construction		102,635			
Wildlife, Parks and Outdoor Recreation	$ 1,073	76,677			907
Controlled Maintenance Trust Fund					77,487
Family Issues Cash Fund	64,782				
Severance Tax	26,630				35,640
Colorado Gaming Fund		32,669			
Public School Fund	30,639				
Hazardous Substances Response	28,699				
Energy Conservation	20,856				
Uninsurable Health Insurance Plan	16,895				
Mineral Leasing	15,228				
Victims of Crime	1,594				11,376
State Rail Bank Fund	11,400				
Petroleum Storage Tank Fund	10,883				
Economic Development Moneys	9,426				
Uranium Mill Tailing Removal	8,491				
Workers Compensation Regulation	8,348				
CERCLA Recovery Fund	8,147				
Mined Land Reclamation	526				7,235
Secretary of State's Fees	6,418				
Old Age Pension Stabilization	5,000				
Aviation Fund	4,580				
Debt Retirement			$ 4,475		
Limited Gaming Impact Fund	4,308				
Drug Offenders Surcharge Fund	4,106				
Distributed Data Processing		3,632			
Federal or Other Restrictions				$ 3,511	
Regulatory License and Fee Adjustment	3,394				
Disaster Emergency Fund	3,307				
General Liability Fund	3,266				
Real Estate Recoveries					2,758
Brand Inspection Fund	2,424				
Emission Control		2,401			
Patient Benefit Fund					2,341
Public Employees Social Security	2,288				
Central Indexing System	2,162				
Risk Management Property Fund	2,036				

(Continued

(Continued)

Reserved For	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds
Unemployment Revenue Fund	2,025				
Treasurer's Escheats Fund					1,934
Emergency Response Cash Fund	1,848				
Disabled Telephone Users Fund	1,782				
Housing Rehabilitation Revolving Loans					1,742
Supreme Court Grievance Committee					1,691
Emergency Medical Services		1,621			
Uniform Commercial Credit Code	1,435				
Environmental Response Fund	1,406				
Infant Immunization	1,383				
Motor Carrier Fund	1,265				
Low Income Telephone Assistance	1,167				
Art in Public Places	1,112				
LEAF		1,103			
Comprehensive Health Education	1,016				
Other Special Purpose Programs	30,899	4,236			11,681
Totals	$ 352,244	$ 353,800	$ 4,475	$ 3,511	$ 1,916,732

M. PRIOR PERIOD ADJUSTMENTS

Primary Government

On the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Units*, the fund balance of the General Fund decreased by $1,204,054. This included a $2,385,541 increase for the cumulative effect of an accounting change to book unrealized investment gains and losses of prior years, and a decrease of $3,589,595 for revenue improperly accrued in prior years for tax liens under the elderly property tax credit program.

The fund balance of the Special Revenue Fund decreased by $670,117. This included a $1,546,859 increase for the cumulative effect of an accounting change to book unrealized investment gains and losses of prior years, and a decrease of $2,216,976 for revenue recorded twice by the Division of Wildlife in Fiscal Year 1996-97.

The fund balance of the Capital Construction Fund increased by $1,565,840, and the fund balance of the Expendable Trust Fund increased by $191,070 for the cumulative effects of an accounting change to book unrealized investment gains and losses of prior years.

On the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity, All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units* the beginning fund balance of the Enterprise Fund was increased by $224,083 and the beginning fund balance of the Nonexpendable Trust Fund was increased by $6,482,230 for the cumulative effects of an accounting change to book unrealized investment gains and losses of prior years.

The beginning fund balance of the Internal Service Fund was decreased by $470,830. This included a $84,517 increase for the cumulative effect of an accounting change to book unrealized investment gains and losses of prior years, and a decrease of $555,347 for the failure of the Department of Transportation to record depreciation in prior years.

On the *Statement of Changes in Net Assets, Investment Trust Funds*, the beginning fund balance was increased by $17,542,636 for the cumulative effect of an accounting change to book unrealized investment gains and losses of prior years, and increased by $772,110,663 for an accounting change that requires individual investment trust accounts to be reclassified as investment trust funds rather than agency funds.

On the *Combined Statement of Changes in Fund Balance, All College and University Funds* the beginning fund balance of the Current Unrestricted Fund was

increased by $5,772,194, the Loan Fund by $116,670, the Unexpended Plant Fund by $4,909,640, and the Retirement of Indebtedness Plant Fund by $396,282, for the cumulative effects of an accounting change to book unrealized investment gains and losses of prior years.

The beginning fund balance of the Current Restricted Fund was increased by $972,954 for the cumulative effect of an accounting change to book unrealized investment gains and losses of prior years, and increased by $2,804,231 for adding the employees' benefit program of the community college system.

Also, the beginning fund balance of the Endowment Fund was increased by $1,349,425 for the cumulative effect of an accounting change to book unrealized investment gains and losses of prior years, and further increased by $3,982,521 for the failure of the University of Colorado to recognize realized investment gains in Fiscal Year 1996-97.

N. TRANSFERS BETWEEN FUNDS

Major operating transfers between funds for the fiscal year ended June 30, 1998, were as follows:

(Amounts in Thousands)

Transfer	Amount
General Fund to Higher Education	$ 628,011
General Fund to Capital Construction	198,387
Capital Construction to Higher Education	107,451
Capital Construction to Highway Fund	87,885
Lottery Fund to Conservation Trust Fund	35,545
Capital Construction to Debt Service Fund	32,294
School Income Expendable Trust to General Fund	29,870
Gaming Fund to General Fund	25,912
Highway Fund to General Fund	19,010
Controlled Maintenance Trust to Capital Construction	10,600
Capital Construction to General Fund	10,400
Lottery Fund to Wildlife Fund	8,886
Wildlife Fund to Capital Construction Fund	8,839
Treasurer's Expendable Trust to General Fund	8,167
General Fund to Water Projects Construction Fund	4,238
Gaming Fund to Highway Fund	3,951
Wildlife Fund to General Fund	2,879
Higher Education to General Fund	2,877
Severance Tax Trust to General Fund	1,995
Water Projects Construction Fund to General Fund	1,966
Victims Compensation Trust Fund to General Fund	1,211
Lottery Fund to Capital Construction	643
Lottery Fund to General Fund	313
Other	26,915
Total	$1,258,245

In addition to the above transfers, residual equity transfers were made to the proprietary funds from the governmental funds and the General Fixed Assets Account Group. The account groups do not have a statement of operations, and thus, matching transfers are not shown in the statements. In the proprietary funds, these are shown as "Additions To Contributed Capital" in the fund equity section of the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity, All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units* in the amount of $323,428. This amount comprises the following transactions:

- During Fiscal Year 1997-98, $113,813 was transferred from the Highway Fund, a special revenue fund, to the Highways Internal Service Fund.
- Upon completion of a capital construction project, the Telecommunications Internal Service Fund received $114,074 in assets from the General Fixed Assets Account Group, which were funded by the Capital Construction Fund and shown as additions to contributed capital. The account group does not have an operating statement, thus there is not a corresponding transfer-out.
- The State Nursing Homes, an enterprise fund, received $95,541 of fixed assets from the General Fixed Assets Account Group, which were funded by the Capital Construction Fund and shown as additions to contributed capital. The account group does not have an operating statement, thus there is not a corresponding transfer-out.

On the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, All Governmental Fund Types and Expendable Trust Funds* the residual equity transfer for $181,213 was from the Food Stamp Insurance Expendable Trust Fund to the General Fund.

O. SEGMENT INFORMATION

Primary Government

The principal activities of the state's enterprise funds are the guaranteed student loan program, the lottery, the state's nursing homes, the business enterprise program, enterprises at the state's prisons, and the state fair.

The guaranteed student loan program guarantees loans made by private lending institutions, in compliance with operating agreements with the U.S. Department of Education, to students attending postsecondary schools.

The State Lottery encompasses the various lottery and lotto games run under state statute. In the past, net proceeds were used to support various state construction

projects. In Fiscal Year 1993-94, the Great Outdoors Colorado Program began the phased reduction of the amount of net lottery proceeds available for state construction projects.

The state nursing homes provide nursing home and retirement care to the elderly. The state's nursing homes are located at Homelake, Walsenburg, Florence, Rifle, and Trinidad.

The business enterprise program assists the visually impaired in conducting business such as cafeterias in the state office buildings.

Enterprise activities at the state's prisons include the sale of manufactured goods and farm products produced by convicted criminals who are incarcerated in the state's prison system.

Segment information for the enterprise funds of the state for the year ended June 30, 1998, is:

(Amounts in Thousands)

	GUARANTEED STUDENT LOAN	STATE LOTTERY	BUSINESS ENTERPRISE PROGRAM	STATE NURSING HOMES	PRISON CANTEENS	CORREC-TIONAL INDUSTRIES	STATE FAIR AUTHORITY	OTHER ENTERPRISE ACTIVITIES	TOTALS
Operating Revenue	$ 74,692	$374,543	$ 661	$ 16,817	$ 7,490	$ 26,510	$ 5,158	$ 3,386	$ 509,257
Federal Grants and Contracts	62,526	-	-	4,495	-	-	-	962	67,983
Depreciation	506	460	215	499	26	887	675	45	3,313
Operating Income	4,320	44,046	(594)	(4)	1,036	1,128	(1,852)	135	48,215
Operating									
Transfers-In	-	-	-	239	-	-	-	18	257
Transfers-(Out)	(168)	(45,387)	-	(96)	(52)	(385)	-	(194)	(46,282)
Net Income (Loss)	4,152	200	(115)	268	1,014	869	(788)	207	5,807
Additions to Contributed Capital	-	-	-	96	-	-	-	-	96
Working Capital	37,748	146	475	3,249	4,786	12,304	193	1,631	60,532
Increase in Net Property, Plant, and Equipment	386	254	(165)	(35)	219	(367)	(437)	(18)	(163)
Total Assets	55,383	45,805	1,155	10,830	5,883	22,845	9,926	10,841	162,668
Bonds and Other Long-Term Liabilities	778	794	37	995	51	1,317	2,511	68	6,551
Fund Equity	38,780	1,537	952	9,343	5,305	19,202	5,352	5,572	86,043

Component Units

The Colorado Water Resources and Power Development Authority's purpose is to initiate, acquire, construct, maintain, repair and operate, or cause to be operated, projects for the protection, preservation, conservation, upgrading, development and utilization of the water resources of the state.

The Denver Metropolitan Major League Baseball Stadium District includes all or part of the six counties in the Denver metro area. The District was created for the purpose of acquiring, constructing and operating a major league baseball stadium. The District levies a sales tax of one-tenth of one percent throughout this District for a period not to exceed 20 years for this purpose.

University Hospital is a nonsectarian, general acute care regional hospital operated by the University of Colorado Hospital Authority. It is the teaching hospital of the University of Colorado Health Sciences Center. The hospital's mission is to provide education, research and a full spectrum of primary, secondary and tertiary health care services to the Denver metropolitan area and the Rocky Mountain Region.

The Colorado Uninsurable Health Insurance Plan is a nonprofit public entity created to provide access to health insurance for those Colorado residents that are unable to obtain health insurance, or unable to obtain health insurance except at prohibitive rates or with restrictive exclusions.

The Colorado Travel and Tourism Authority was created in 1994 for the purpose of planning and promoting the State of Colorado as a quality travel and tourist destination through advertising, publications and public relations activities.

DOLLARS IN THOUSANDS	FIDUCIARY FUND TYPE	PENSION TRUST FUND	PROPRIETARY FUND TYPES					
	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	COLORADO TRAVEL AND TOURISM AUTHORITY	COLORADO UNINSURABLE HEALTH INSURANCE PLAN	TOTALS
ASSETS:								
Current Assets	$ 43,710	$ -	$ 16,995	$ 50,273	$ 76,694	$ 533	$ 3,743	$ 191,948
Investments	72,247	59,691	2,394	154,211	58,943	-	-	347,486
Property, Plant and Equip., net	-	-	188,881	161,419	141	3	4	350,448
Other Long-Term Assets	-	-	1,654	14,544	268,490	-	-	284,688
Total Assets	$ 115,957	$ 59,691	$ 209,924	$ 380,447	$ 404,268	$ 536	$ 3,747	$ 1,174,570
LIABILITIES:								
Current Liabilities	$ 73,322	$ -	$ 1,503	$ 51,924	$ 30,062	$ 578	$ 1,650	$ 159,039
Notes and Bonds Payable	-	-	94,566	132,333	243,629	-	-	470,528
Other Long-Term Liabilities	-	-	-	7,290	-	-	-	7,290
Total Liabilities	73,322	-	96,069	191,547	273,691	578	1,650	636,857
FUND EQUITY:								
Contributed Capital	-	-	386	-	73,981	-	-	74,367
Retained Earnings	-	-	113,469	-	56,596	-	2,097	172,162
Fund Balances:								
Reserved	42,635	59,691	-	-	-	-	-	102,326
Undesignated	-	-	-	188,900	-	(42)	-	188,858
Total Fund Equity	42,635	59,691	113,855	188,900	130,577	(42)	2,097	537,713
Total Liabilities and Fund Equity	$ 115,957	$ 59,691	$ 209,924	$ 380,447	$ 404,268	$ 536	$ 3,747	$ 1,174,570

DOLLARS IN THOUSANDS	FIDUCIARY FUND TYPE	PROPRIETARY FUND TYPES				
	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	COLORADO TRAVEL AND TOURISM AUTHORITY	COLORADO UNINSURABLE HEALTH INSURANCE PLAN
OPERATING REVENUES	$ 2,746	$ 884	$ 246,865	$ 15,951	$ 1,513	$ 3,531
OPERATING EXPENSES:						
Depreciation	-	5,015	15,747	30	1	-
Other Operating Expenses	-	146	215,338	14,930	1,268	5,904
Total Operating Expenses	-	5,161	231,085	14,960	1,269	5,904
Operating Income/Excess (Loss)	2,746	(4,277)	15,780	991	244	(2,373)
Non-Operating Revenues and (Expenses)/Transfers:						
Taxes	-	27,427	-	-	-	-
Other	-	(6,421)	13,623	4,986	-	2,139
Transfers, net	(2,750)	-	-	2,750	-	-
Total Non-Operating Revenues and (Expenses)/Transfers	(2,750)	21,006	13,623	7,736	-	2,139
Net Income/Change in Retained Earnings	(4)	16,729	29,403	8,727	244	(234)
Fund Equity/Balance, Beg. of Year	42,639	97,126	160,728	115,882	(286)	2,331
Additions (Deductions) to						
Contributed Capital	-	-	-	5,968	-	-
Change in Unrealized Gains/Losses on Available-for-Sale Securities	-	-	(1,231)	-	-	-
Fund Equity/Balance, End of Year	$ 42,635	$ 113,855	$ 188,900	$ 130,577	$ (42)	$ 2,097

P. OTHER DISCLOSURES

Primary Government

The Colorado Medical Services Foundation, a related organization, was established to support patient billing and collections for physician fees for the University of Colorado Health Sciences Center. During Fiscal Years 1997-98 and 1996-97 the university was reimbursed $65.3 million and $65.1 million, respectively, from the foundation for salaries, fringe benefits, and related costs. In addition, the foundation reimbursed the university $637,482 for professional liability insurance and administrative costs in Fiscal Year 1997-98. At June 30, 1998, $230,114 was owed by the foundation to the university.

The University of Colorado Foundation, Inc., an unconsolidated affiliated corporation, was established in 1967 as a separate corporation to solicit, collect, and invest donations for the university. The foundation distributed $32.9 million and $34.9 million to the university in Fiscal Year's 1997-98 and 1996-97, respectively.

The Colorado State University Foundation was established to receive, manage, and invest philanthropic gifts to Colorado State University. During Fiscal Years 1997-98 and 1996-97, the foundation transferred $12.0 million and $13.0, respectively, to the university.

The Fort Lewis College Foundation was established to assist in promoting, developing, and enhancing the facilities and programs of the college. During Fiscal Years 1997-98 and 1996-97 the foundation transferred $479,527 and $2,688,638, respectively, to the college.

The Colorado School of Mines Foundation, Inc. was established in 1928 as a separate corporation for the purpose of benefiting the School of Mines by soliciting, collecting, and investing donations. During Fiscal Years 1997-98 and 1996-97 the school received $5,819,892 and $5,082,975 respectively from the foundation. The foundation owed the school $24,032 at June 30, 1998.

The Colorado School of Mines Building Corporation was established in 1976 for the purpose of building a facility to house the United States Geological Survey. The Geological Survey leases the facility from the corporation. The net assets of the corporation at June 30, 1998 and June 30, 1997 were $4,007,672 and $3,573,226 respectively.

The RRCC Foundation was established to support Red Rocks Community College. During Fiscal Year 1997-98, the college provided $119,000 to the foundation in the form of space and an operating budget. The college received $40,000 in scholarship funds from the foundation.

During Fiscal Years 1997-98 and 1996-97 the Department of Local Affairs distributed $1,416,184 and $1,361,846 respectively, to the Colorado Housing and Finance Authority (CHAFA), a related party, 100 percent of the revenues of the waste tire recycling program. At June 30, 1998 the state still owed CHAFA $121,100.

The Great Outdoors Colorado Board (GOCO) is a constitutionally created entity whose purpose is to administer the Great Outdoors Colorado Program and Trust Fund. The program's purpose is to invest money it receives from the Colorado Lottery in the wildlife and outdoor recreation resources of the state. During Fiscal Years 1997-98 and 1996-97 the board transferred 7,650,967 and $7,495,107 respectively to the Department of Natural Resources. At June 30, 1998, $1,575,745 was due the department from the board.

Component Units

The University of Colorado Hospital Authority received a net state appropriation of $7.7 million in both Fiscal Year 1997-98 and 1996-97 for indigent care. In addition, the hospital participates in the Colorado Disproportionate Share Hospital Program. The hospital received net reimbursements for this program from the state of $16.2 million and $14.7 million for the years ended June 30, 1998 and 1997, respectively.

The hospital has contracted with University Physicians, Inc. (UPI), a related party, for the administration of various hospital programs and for various professional laboratory services. The hospital and UPI have also entered into other joint arrangements in furthering the missions of both organizations. Amounts of approximately $18.2 million and $18.8 million were paid for these programs during Fiscal Years 1997-98 and 1996-97, respectively.

The hospital leases certain employees to the Adult Clinical Research Center (CRC), a related party, at full cost and also provides overhead and ancillary services for CRC patients. Charges of approximately $1.4 million were billed to CRC for the cost of these services during both Fiscal Years 1997-98 and 1996-97.

The hospital also leases certain employees to the Colorado Psychiatric Hospital, a related party, and provides various clinical and administrative services. Amounts for these services charged by the hospital were approximately $6.8 million and $5.8 million during Fiscal Years 1997-98 and 1996-97, respectively.

The hospital entered into certain provider and network management agreements with the TriWest Healthcare Alliance Corporation. TriWest was formed to deliver health care services to eligible beneficiaries of the Civilian Health and Medical Program of the Uniform Services. On June 27, 1996, TriWest was awarded a contract by the U.S. Department of Defense for a five year period.

As part of the agreements the hospital purchased a minority interest in TriWest for approximately $3.3 million. This was recorded as "Other Assets" and is accounted for under the cost method. The hospital agreed to secure a letter of credit for $4.6 million to cover the hospital's share of any potential losses of TriWest. At June 30, 1998, no amounts had been drawn on the letter of credit.

UPI has also signed an agreement with the hospital to assume its network management obligations related to TriWest. As part of its negotiations, the hospital received a capital contribution of $993,750 from UPI. Under the current terms of the draft contract between the hospital and UPI, UPI will sign a $1,380,000 letter of credit, equal to 30 percent of the hospital's letter of credit commitment to TriWest.

Chartwell Rocky Mountain Region is a Colorado general partnership between the hospital and Chartwell Home Therapies Limited Partnership, a Massachusetts limited partnership. Chartwell Rocky Mountain Region was formed to provide home infusion and respiratory services to alternate site patients. The partnership began in April 1996. Both the hospital and Chartwell Home Therapies Limited Partnership each have a 50 percent ownership in Chartwell Rocky Mountain Region. Separate financial statements of Chartwell Rocky Mountain Region are available from Chartwell Home Therapies Limited Partnership.

NOTE IV. COMMITMENTS AND CONTINGENCIES

A. CHANGES IN LONG-TERM LIABILITIES

Changes in long-term liabilities are summarized as follows:

Primary Government

(Amounts in Thousands)

	Governmental Fund Types	Proprietary Fund Types	Trust & Agency Funds	Long-Term Debt Accounts	College & University Funds	Totals
Beginning Balance, July 1, 1997	$ 4,243	$ 27,859	$1,213,880	$495,277	$552,640	$2,293,899
Obligations Issued or Assumed	-	-	-	-	62,580	62,580
Obligations Retired or Reclassified	-	(90)	-	-	(52,120)	(52,210)
Increase (Decrease) in Deposits Held	115	4	(749,373)	-	(11,304)	(760,558)
Increase (Decrease) in Capital Leases	-	3,638	(14)	(24,707)	27,699	6,616
Increase (Decrease) in Comp. Absences	-	64	10	1,848	6,740	8,662
Increase (Decrease) in Deferred Comp.	-	-	42,451	-	-	42,451
Increase (Decrease) in Other Liabilities						
Claimant Benefits	-	-	(29)	-	-	(29)
Tax Refunds Payable	-	-	465	-	-	465
Treasury Escheats	-	-	(145)	-	-	(145)
Risk Management Claims	-	-	-	(192)	874	682
State Fair Authority	-	(169)	-	-	-	(169)
Unpaid Insurance Claims	-	76	-	(382)	-	(306)
Expired Warrants Liability	-	5	-	-	-	5
Labor Fund Claims	-	-	-	(3,350)	-	(3,350)
Highway Construction Advances	-	-	-	(13,711)	-	(13,711)
Other	10	-	-	-	3,294	3,304
Ending Balance June 30, 1998	$ 4,368	$ 31,387	$ 507,245	$454,783	$590,403	$1,588,186

Component Units

(Amounts in Thousands)

	Denver Metropolitan Major League Baseball Stadium District	University Of Colorado Hospital Authority	Colorado Water Resources and Power Development Authority	Colorado Travel and Tourism Authority	Colorado Uninsurable Health Insurance Plan	Totals
Beginning Balance	$103,186	$ 143,247	$188,105	$ -	$ -	$ 434,538
Obligations Issued	-	-	65,425	-	-	65,425
Obligations Retired or Reclassified	(8,620)	(3,591)	(9,901)	-	-	(22,112)
Increase (Decrease) in Comp. Absences	-	248	-	-	-	248
Increase (Decrease) in Other Liabilities	-	(281)	-	-	-	(281)
Ending Balance	$ 94,566	$ 139,623	$243,629	$ -	$ -	$ 477,818

B. LEASE COMMITMENTS

Primary Government

The state may enter into lease or rental agreements for buildings or equipment. All leases contain clauses indicating that continuation of the lease is subject to funding by the legislature. It is reasonably assured that most of these leases will be renewed in the normal course of business. They are therefore treated as noncancelable for financial reporting purposes.

At June 30, 1998, the state had $2.8 million of land, $253.7 million of buildings, and $130.5 million of equipment under capital leases. The state also had $766,617 in minimum sublease rentals and $3.3 million contingent rentals outstanding.

Colorado State University Research Foundation, a related party, is a not-for-profit Colorado corporation, established to aid and assist the three universities governed by the State Board of Agriculture in their research and educational efforts. The support provided by the foundation to the universities includes patent and licensing management, equipment leasing, municipal lease administration, debt financing, and land acquisition, development and management. Colorado State University System is sub-leasing space from the foundation. The total obligation is $1,906,000 with average annual lease payments of $376,000. Colorado State University is also sub-leasing space from the foundation. The total obligation is $3,075,000, with average annual lease payments of $615,000.

The university is also leasing equipment from the foundation and has a total lease obligation of $375,000 with terms ranging from one to six years.

The state is obligated under certain leases which are accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations. Therefore, the results of the lease agreements are not reflected in the balance sheets of the funds or account groups.

For the Fiscal Year 1997-98 the state had building and land rental expenditures of $26.4 million and equipment and vehicle rental expenditures of $36.2 million paid to non-state agencies.

Future minimum payments at June 30, 1998, for existing leases were as follows:

(Amounts in Thousands)

		Capital Leases				
Fiscal Year	Operating Leases	Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Long-Term Debt	College & University Funds
1999	$ 32,778	$ 503	$ 9,430	$ 37	$ 16,944	$ 17,950
2000	26,175	518	9,132	36	5,857	17,399
2001	21,849	381	7,203	18	5,617	18,112
2002	18,890	-	4,838	5	5,463	12,224
2003	15,910	-	3,018	-	5,477	10,745
Thereafter	63,544	-	1,490	-	13,621	85,455
Total Minimum Lease Payments	$ 179,146	1,402	35,111	96	52,979	161,885
Less: Imputed Interest		(230)	(3,574)	(12)	(8,666)	(49,051)
Present Value of Minimum Lease Payments		1,172	31,537	84	44,313	112,834
Less: Current Portion		(374)	(8,082)	-	-	(1,620)
Total Capital Lease Obligations		$ 798	$ 23,455	$ 84	$ 44,313	$ 111,214

Component Units

The University of Colorado Hospital Authority leases certain equipment under non-cancelable operating leases. Rental expense for operating leases approximated $5.6 million and $6.5 million for Fiscal Years 1997-98 and 1996-97, respectively, for the hospital. Future minimum lease payments for these leases at June 30, 1998 are:

Fiscal Year	Amounts in Thousands
1999	$ 1,940
2000	1,667
2001	966
2002	624
2003	624
Thereafter	18,999
Total Minimum Obligations	$24,820

The Colorado Water Resources and Power Development Authority leases office facilities under an operating lease which expires December 31, 2000. Total rental expense for the year ended December 31, was $73,312 in 1997 and $56,882 in 1996. The future minimum annual rental commitments under this lease are $$82,380 for 1998 and $85,729 annually for 1999 and 2000.

C. NOTES AND BONDS PAYABLE

Primary Government

Many institutions of higher education and the state nursing homes have issued bonds and notes for the purchase of equipment and construction of facilities. Specific user revenues are pledged for the payments of interest and future retirement of the obligations. During Fiscal Year 1997-98, the state had $114.3 million of available net revenue after operating expenses to meet the $35.0 million of debt service requirement related to these bonds. The state is not aware of any violations of any note or bond covenants by itself or any of its institutions at June 30, 1998, or subsequent to that date.

The state recorded $44.1 million of interest costs of which approximately $7.9 million was for certificates of participation for capital financing, $8.0 million was for short-term borrowings by the treasurer, $9.1 million was for the Guaranteed Student Loan Program, $13.0 million was for debt issued by various institutions of higher education, and $6.1 million of operating interest.

Annual maturities of notes and bonds payable, including $2.8 million classified as other current liabilities and including $2.7 million of unamortized bond discounts and premiums, are as follows:

(Amounts in Thousands)

Fiscal Year	Revenue Bonds	Anticipation Warrants	Mortgages Payable	Installment Notes	Total
1999	$ 34,912	$ 123	$ 50	$ 25	$ 35,110
2000	35,041	126	50	160	35,377
2001	33,187	128	50	18	33,383
2002	32,257	130	50	16	32,453
2003	32,259	-	50	8	32,317
2004-2008	151,758	-	250	16	152,024
2009-2013	124,022	-	50	-	124,072
2014-2018	65,104	-	-	-	65,104
2019-2023	25,542	-	-	-	25,542
2024-2028	2,832	-	-	-	2,832
Total Future Payments	536,914	507	550	243	538,214
Less: Imputed Interest	(191,368)	(87)	(135)	(12)	(191,602)
Total Principal Payments	$ 345,546	$ 420	$ 415	$ 231	$ 346,612

Component Units

The debt service requirements to maturity for the Denver Metropolitan Major League Baseball Stadium District and the Water Resources and Power Development Authority December 31, 1997 are:

(Amounts in Thousands)

Year	Denver Metropolitan Major League Baseball Stadium District	Colorado Water Resources and Power Development Authority
1998	$ 15,397	$ 24,488
1999	15,400	27,082
2000	15,398	26,873
2001	15,400	26,658
2002	17,864	26,738
Thereafter	45,843	292,144
Total Future Payments	125,302	423,983
Less: Imputed Interest	(22,592)	(170,453)
Unamortized Discount and Losses	(8,144)	
Total Principal Payments	$ 94,566	$ 253,530

The Denver Metropolitan Major League Baseball Stadium District's bonds are secured by pledged revenues consisting principally of the net proceeds derived by the district from the levy of a one-tenth of one percent sales tax upon all taxable retail sales within the six county area comprising the jurisdiction of the district.

The outstanding bond principal and interest payments are also unconditionally and irrevocably guaranteed under a noncancelable insurance policy issued by Financial Guaranty Insurance Company. The company has a lien on the district's assets, subordinate to that granted to the bondholders, to secure repayment of amounts paid and expenses incurred by it, if any, under the policy.

All of the Water Resources and Power Development Authority's Small Water Resources Program bonds and the Series 1989A and Series 1990A Clean Water Revenue Bonds and Series 1989A and Series 1990A State Match Revenue Bonds are insured as to payment of principal and interest by Financial Guaranty Insurance Company. The Clean Water Revenue Bonds, Series 1992A are insured as to payment of principal and interest by Financial Security Assurance, Inc. The Wastewater Revolving Fund Refunding Revenue Bonds, Series 1996A are insured as to payment of principal and interest by AMBAC Indemnity Corporation.

During Fiscal Years 1997-98 and 1997-98 the University of Colorado Hospital Authority met all the financial ratio requirements of its bond indenture.

Cash paid for interest by the hospital in Fiscal Years 1997-98 and 1996-97 approximated $7.8 million and $8.2 million, respectively. Total interest cost incurred in Fiscal Year 1997-98 amounted to $8.0 million, of which $899,000 was offset by investment income from the unexpended bond funds.

The aggregate maturities of long-term debt for University Hospital at June 30, 1998 are:

(Amounts in Thousands)

Year	
1999	$ 3,270
2000	3,190
2001	3,310
2002	3,430
2003	3,660
Thereafter	130,530
Total Long-Term Debt Payments	147,390
Unamortized Discount	(2,251)
Deferred Amount on Refunding from Series 1997A Bonds	(9,536)
Total Carrying Amount of Long-Term Debt	$ 135,603

D. OTHER LONG-TERM LIABILITIES

The following obligations, listed by fund type, represent amounts owed by the state at June 30, 1998, which are classified as other long-term liabilities on the balance sheet:

(Amounts in Thousands)

	General Fund	Proprietary Funds	Trust & Agency Funds	Long-Term Debt Accounts	College & University Funds	Totals
Tax Refunds Payable	$ -	$ -	$ 8,890	$ -	$ -	$ 8,890
Treasury Escheats	-	-	1,107	-	-	1,107
Risk Management Claims	-	-	-	98,071	33,579	131,650
State Fair Authority	-	2,475	-	-	-	2,475
Unpaid Insurance Claims	-	244	-	1,569	-	1,813
Expired Warrant Liability	-	107	-	-	-	107
Labor Fund Claims	-	-	-	204,110	-	204,110
Highway Construction Advances	-	-	-	3,000	-	3,000
Other	296	-	-	-	4,869	5,165
TOTAL	$ 296	$ 2,826	$ 9,997	$ 306,750	$ 38,448	$358,317

Tax Refunds Payable in the fiduciary funds are bonds posted by taxpayers concerning the collections of gross-ton-mile and fuel tax, and the deferment of delinquent severance taxes estimated to be collected after more than one year.

The Risk Management Claims in the Long-Term Debt Account Group are the actuarially determined amounts in excess of the current liability in the General Fund related to self-insurance of general liability. It also represents expected claims under the prior Paid Loss/Retro Plan and the state's current self-insurance plan for workers' compensation. The Risk Management Claims in the College and University Funds are for the University of Colorado's self-insurance program for general liability, property, workers' compensation, medical benefits, and medical malpractice.

The Unpaid Insurance Claims in the Long-Term Debt Account Group are for the Department of Human Services workers' compensation self-insurance. This plan is currently managed by a third party claims administrator.

Expired Warrants Liability is for warrants issued by the Lottery Fund that have expired but for which the Lottery would be liable if the payee submitted a claim for reissue.

Long-term liabilities against the Labor Fund are recorded in the General Long-Term Debt Account Group. Estimated future payments are actuarially determined. Benefits are expected to be funded through future revenues from a special tax on workers' compensation premiums, court awards and interest income.

E. DEFEASED DEBT

Primary Government

Debt is defeased by depositing in escrow accounts an amount sufficient, together with known minimum investment yields, to pay principal, interest, and any redemption premium on the debt to be defeased. During Fiscal Year 1997-98, debt was defeased in the College and University Plant Funds.

During Fiscal Year 1997-98 the University of Colorado advanced refunded $10,105,000 of debt by depositing with an escrow agent $10,395,000 of proceeds from new debt. The retired debt consisted of Student Facilities Bonds, Series 1986, having interest rates from 7.0 to 7.6 percent and a maturity up to 8.5 years. The new debt of Enterprise System Refunding and Improvement Bonds, Series 1997, had interest rates ranging from 4.2 percent to 5.1 percent, and a maximum term of 8 years. The

university recorded an accounting loss of $290,000, an economic gain of $459,458, and a decrease of $582,216 in the present value of cash flows necessary to service the debt to maturity.

During Fiscal Year 1997-98 Colorado State University advanced refunded $10,460,000 of debt by depositing with an escrow agent $11,600,000 of proceeds from a portion of their Auxiliary Facilities Refunding and Improvement Revenue Bonds, Series 1997. The retired debt consisted of Auxiliary Facilities Refunding and Improvement Revenue Bonds, Series 1992. The new debt had interest rates ranging from 3.85 percent to 5.125 percent, and a term of 19.3 years. The old debt had interest rates from 5.9 percent to 6.4 percent, and a term of 19.3 years. The university recorded an accounting loss of $514,642, an economic gain of $401,592, and a decrease of $610,592 in the present value of cash flows necessary to service the debt to maturity.

During Fiscal Year 1997-98 the University of Northern Colorado advanced refunded $9,300,000 of debt by depositing with an escrow agent $10,630,000 of proceeds from their Auxiliary Facilities System Revenue Bonds. The new debt had interest rates ranging from 3.5 to 5.0 percent, and terms up to 26 years. The old debt had interest rates from 5.4 percent to 6.0 percent, and terms up to 30 years. The university recorded an accounting loss of $1,039,405, an economic loss of $3,146,135, and a increase of $200,231 in the present value of cash flows necessary to service the debt to maturity.

During Fiscal Year 1997-98, Northeastern Junior College advanced refunded $495,000 of old debt by placing $540,000 of new debt with an escrow agent to reduce the total debt service period by three years on its dormitory project. This will ensure that the college's bonds do not exceed the debt service period of the other bonds of the Community College System as required by statute. The old debt had a term of 25 years with a 5.5 percent interest rate. The new debt has terms up to 22 years with interest rates ranging from 3.85 to 5.125 percent. The college recorded an accounting loss of $18,014, an economic loss of $20,757, and an increase in the present value of cash flows necessary to service the debt of $145,111.

The balances of outstanding debt at June 30, 1998, which have been placed in escrow type accounts with paying agents for the General Long-Term Account Group are $15,270,000 for the Department of Personnel.

The balances which have been placed in escrow type accounts with paying agents for the college and university funds are as follows:

(Amounts in Thousands)

University of Colorado	$84,610
Auraria Higher Education Center	35,550
University of Northern Colorado	19,200
Colorado State University	17,086
Western State College	12,255
Fort Lewis College	4,649
School of Mines	4,480
Mesa State College	2,265
Adams State College	1,220
Northeastern Junior College	495
Arapahoe Community College	340
University of Southern Colorado	110
TOTAL	$182,260

Component Units

The Denver Metropolitan Major League Baseball Stadium District had total debt service, including principal and interest, remaining for its defeased debt of $97,075,500 at December 31, 1997, assuming no early redemption.

The Colorado Water Resources and Power Development Authority had $43,030,000 of bonds previously issued but defeased at December 31, 1997.

On November 1, 1997, the University of Colorado Hospital Authority issued $123,900,000 in Hospital Refunding Revenue Bonds with an average interest rate of 5.4 percent to advance refund $109,200,000 of outstanding Series 1992A bonds with an average interest rate of 6.6 percent. At June 30, 1998, the unamortized deferred gain on the refunding is $9.5 million. Total debt service payments will be reduced by $6.5 million and the economic gain on the transaction was $3.7 million.

F. RISK MANAGEMENT

Primary Government

The state currently self-insures its agencies, officials, and employees for the risks of losses to which they are exposed. That includes general liability, motor vehicle liability, worker's compensation, and medical claims. The Risk Management Fund is a restricted General Fund used for claims adjustment, investigation, defense, and authorization for the settlement and payment of claims or judgments against the state except for employee medical claims. The State Employees and Officials Insurance Fund is an Internal Service Fund established for the purpose of risk financing employee's and official's medical claims. Property claims are not self-insured, rather the state has purchased insurance.

Colorado employers are liable for occupational injuries and diseases of their employees. Benefits are prescribed by the Worker's Compensation Act of Colorado for medical expenses and loss of wages resulting from job-related disabilities. The state utilizes the services of the Colorado Compensation Insurance Authority, a related party, to administer its plan. The state reimburses the Authority for the current cost of claims paid and related administrative expenses.

Prior to October 1, 1996, the Regents of the University of Colorado participated in the University of Colorado Insurance Pool, a public entity self-insurance pool. After that date the university became self-insured for worker's compensation, auto, general and property liability, and official's and employee's medical claims. The university's medical claims are handled by a third party through a contractual agreement. The university has also purchased stop-loss insurance for individual medical claims in excess of $500,000.

The University of Colorado Health Sciences Center's Housestaff Health Benefits Plan is a comprehensive self-insurance health benefits program for physicians in training at the Health Sciences Center. The Center also self-insures its faculty, staff and students for medical malpractice through the University of Colorado Self Insurance Risk Management Trust. Excess risk exposure is handled through the purchase of stop-loss insurance for individual medical claims in excess of $100,000 per year and an aggregate of $2,993,284 for the entire plan. The discounted liability for malpractice is determined annually by an actuarial study.

All funds and agencies of the state, with the exception of the public authorities and the University of Colorado, participate in the Risk Management Fund. Agency premiums are based on an assessment of risk exposure and historical experience. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

The Department of Human Services uses a third party administrator to manage those claims related to the Human Services Workers' Compensation Plan. However, new claims are administered by Risk Management and paid from the Risk Management Workers' Compensation Plan.

During Fiscal Years 1997-98, 1996-97, and 1995-96 medical claims against the State Employees and Officials Insurance Fund exceeded the premiums collected. This resulted in decreases in the medical reserve fund equity of approximately $3.8 million, $6.5 million, and $2.1 million, respectively. The fund includes several medical plan options ranging from provider of choice to managed care.

The fund also provides an employer paid short-term disability plan. This program provides an employee with 60 percent of their pay beginning after 30 days of disability or the exhaustion of the employee's sick leave balance, whichever is later. This benefit expires six months after the beginning of the disability.

There were no significant reductions or changes in insurance coverage from the prior year. With the exception of the short-term disability program of the State Employees and Officials Insurance Fund settlements did not exceed insurance coverage in any of the past three fiscal years.

Changes in the balances of claims liabilities were as follows:

Amounts in Thousands

Fiscal Year	Liability at July 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability at June 30
Risk Management:				
Liability Fund				
1997-98	$ 21,124	$ 7,936	$ 5,965	$ 23,095
1996-97	20,676	3,858	3,410	21,124
1995-96	19,764	3,699	2,787	20,676
Workers' Compensation				
1997-98	95,749	28,470	25,891	98,328
1996-97	83,202	37,980	25,433	95,749
1995-96	84,612	19,664	21,074	83,202
Employee's and Officials Insurance Fund:				
1997-98	10,285	60,571	60,123	10,733
1996-97	9,200	63,701	62,616	10,285
1995-96	9,160	56,753	56,713	9,200
University of Colorado:				
General Liability, Property, and Workers' Compensation				
1997-98	19,329	3,666	6,077	16,918
1996-97	18,366	7,441	6,478	19,329
1995-96	16,365	9,591	7,590	18,366
Medical Benefits Plan				
1997-98	5,761	30,957	28,816	7,902
1996-97	13,492	26,447	34,178	5,761
1995-96	15,008	22,611	24,127	13,492
Univ. of Colorado Health Sciences Center:				
Medical Malpractice				
1997-98	7,089	1,902	824	8,167
1996-97	7,427	878	1,216	7,089
1995-96	8,478	(166)	885	7,427
Housestaff Health Benefits				
1997-98	526	2,500	2,434	592
1996-97	473	2,544	2,491	526
1995-96	548	2,193	2,268	473
Department of Human Services:				
Workers' Compensation				
1997-98	1,951	-	381	1,570
1996-97	2,375	-	424	1,951
1995-96	2,918	-	543	2,375

Component Units

As of October 1, 1989, the University of Colorado Hospital Authority began self-insuring against malpractice claims in excess of coverage provided by the University of Colorado Self Insurance Risk Management Trust in which the hospital participates. The hospital has established an additional self-insurance trust fund for uninsured losses, funding of which is determined by an independent actuarial computation. At June 30, 1998 and 1997, the hospital's trust fund had investments of $134,000 and $417,000, respectively. The charge to expense for actual or potential self-insurance claims related to the additional self-insurance trust fund was zero during the years ended June 30, 1998 and 1997.

The hospital purchased insurance coverage from the University of Colorado Insurance Pool (UCIP) for workers' compensation, property, crime, auto and general liability until September 30, 1996. Beginning October 1, 1996 the hospital began using commercial insurance carriers instead of UCIP. The hospital believes that it has adequately provided for the liability, if any, that may develop while it was covered by UCIP.

The Colorado Water Resources and Power Development Authority maintains commercial insurance for most all risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

G. CONTINGENCIES

Primary Government

Most claims against the state are limited by the Colorado Governmental Immunity Act which sets upper limits of state liability at $150,000 per person and $400,000 per occurrence. Judgments awarded against the state for which there is no insurance coverage or which are not payable from the Risk Management Fund ordinarily require a legislative appropriation before they may be paid.

Numerous court cases are pending in which the plaintiffs allege that the state has deprived persons of their civil rights or inadequately compensated them for their property. In the aggregate, the monetary damages (actual, punitive, and attorney's fees) claimed in the civil rights cases would exceed the insurance coverage available by a material amount. The state believes it is highly unlikely that there will be actual awards of judgments in material amounts.

The state is a defendant in numerous lawsuits involving claims of inadequate, negligent, or unconstitutional treatment of prisoners and mental patients. In some of these suits, plaintiffs are seeking or have obtained certification as a class for a class action suit. Most of these cases seek actual damages that are not material but include request for punitive damages that may be material. There is also the potential that the courts may rule that the current conditions of confinement are unconstitutional.

The state is defendant in lawsuits by employees accusing the state of various infractions of law or contract. These include claims related to age and sex discrimination, wrongful termination, contractual agreements for paying of salaries based on parity and equity, and overtime compensation under the Federal Fair Labor Standards Act. The state does not believe that any of these cases are material to its financial operations.

Many state agencies enter into various grant and contract agreements with the federal government and other parties. These agreements generally provide for audits of the transactions pertaining to the agreements, with the state being liable to those parties for any disallowed expenditures. The state is contesting the disallowances related to such audits, and the outcome is uncertain at this time.

The Colorado Student Loan Program, in the event of adverse loss experience, could be liable for approximately 22 percent of the outstanding balance of loans in repayment status ($327.4 million), however, the probability of a material loss is remote.

The U.S. Environmental Protection Agency has, in several instances, either sued the state or given notice of the state's potential responsibility under CERCLA. This includes the School of Mines and Colorado State University, as well as other non-state parties. Issues have arisen because of costs associated with the cleanup of hazardous substances at several sites owned by the state. The governor, the Department of Public Health and Environment, the School of Mines, and the Office of Attorney General have entered into an agreement to manage the problem on a statewide level. The General Assembly has appropriated funds for remediation.

The U.S. Court of Appeals has ruled in favor of the Southern Ute Indian Tribe against numerous defendant oil and gas interest holders and production companies on ownership of coal bed methane gas production on the Southern Ute lands. If upheld on further appeal, ownership would change from taxable owners to the non-taxable Southern Utes. Decreases would occur in future severance tax collections and ultimately, the defendants may sue for refund of previous taxes paid if they are forced to relinquish proceeds to the Southern Utes for past production.

At June 30, 1998, the Lottery Division of the Department of Revenue had outstanding annuities of approximately

$696.2 million in the name of lottery or lotto prize winners. The probability that any of the sellers of these annuity contracts will default and that the state will have to pay the annuity itself is remote.

Various notes and bonds have been issued by state school districts which may impact the state. Colorado statutes provide that if a district indicates that it will not make the payment to bondholders by the date on which it is due, the state treasurer shall forward the amount necessary to make the payment to the paying agent and shall withhold state equalization payments to the defaulting school district for a period up to 12 months to cover the state's loss. Currently, notes or bonds valued at over $3.4 billion are outstanding. Of this amount, $2.2 billion is covered by private insurance.

The state's Department of Transportation is in the process of remediating its underground fuel storage tanks. It has been estimated by the department that its future costs will be approximately $20 million and that the process will not be completed until the year 2002. The department has also been sued by a contractor for $5.2 million for wrongful termination from a construction project, and by various property owners over the amounts due the owners after condemnation of their property by the department.

The state's Underground Storage Tank Advisory Committee has rejected the reimbursement for the clean-up of petroleum leaks discovered prior to December 22, 1988. Diamond Shamrock has sued the state for approximately $3.5 million of such unreimbursed costs. The state received an adverse ruling from the district court but the court of appeals reversed the district court. That ruling is currently under appeal to the state's supreme court. Whatever the outcome, the state cannot be held liable for any amount of money over what is available in the Underground Storage Tank Fund.

The State of Kansas has sued the state in the U.S. Supreme Court for alleged violations of the Arkansas River Compact. The case was bifurcated into a liability and a remedy phase. The Supreme Court ruled in favor of Kansas in one of its three claims. The case is now before a special master to decide the appropriate remedy. There has been a quantification of the amount of injury, in water, through 1994. Colorado and Kansas disagree about whether Kansas should be repaid in money or water. However, the state believes that the liability will not exceed $50 million even though Kansas has not claimed a specific dollar amount.

A taxpayer has sued the state for $11 million in corporate income taxes paid to the state for which they have demanded a refund. At issue is whether the taxpayer is an instrumentality of the Federal Government. If the state loses it will have to refund the entire $11 million.

The state has been sued in connection with a land transfer from the Department of Natural Resources to the Department of Corrections for expansion of the Rifle Correctional Center. The plaintiffs claim that county zoning and planning review is required, the Department of Natural Resources has not complied with statutory requirements in connection with the transfer, and that a fishing stream protection review by the Wildlife Commission is also required. The state has filed motions to dismiss which are pending.

A class action suit has been brought on behalf of minor children who attend public schools within the state. The complaint alleges that the statutory method of funding capital expenditures for public schools denies the student class constitutional rights guaranteed by the equal protection, due process, and educational clauses of the state constitution. Should the court find that the present school capital finance system does not meet the adequacy requirements of Article IX, Section 2 (Education Clause) of the state constitution, the state could incur substantial future costs to overhaul the school finance system.

The state believes it has a good chance of prevailing in these cases, but the ultimate outcome cannot presently be determined. No provision for any liability that may result has been made in the financial statements.

NOTE V. PENSION SYSTEM AND OBLIGATIONS

A. PLAN DESCRIPTION

Virtually all State of Colorado employees participate in a defined benefit pension plan. The plan's purpose is to provide income to members and their families at retirement or in case of death or disability.

Administration of the Plan

The plan, a cost-sharing multiple employer plan, is administered by the Public Employees' Retirement Association (PERA). PERA was established by state statute in 1931, and includes the State and School Division Trust Fund, the Municipal Division Trust Fund, and the Judicial Division Trust Fund. The authority to establish or amend plan benefits is retained by the General Assembly in accordance with Title 24, Article 51 of the Colorado Revised Statutes (CRS).

The state plan, as well as the other divisions' plans, are included in PERA's financial statements which may be obtained by writing PERA at 1300 Logan Street, Denver, Colorado, 80203.

Service Requirement and Termination

Employees who terminate before meeting the required years of service are refunded their contributions made to the plan plus interest. Employees terminating after meeting the service requirements may, if they desire, remain in the plan until eligible for retirement. Those withdrawing from the plan receive their contributions, interest on their contributions, plus an additional 25 percent of their contribution and interest. This terminates their individual accounts. The interest rate paid is set at 80 percent of the PERA actuarial investment assumption rate.

Defined Retirement Benefits

Plan members are eligible for retirement benefits at age 55 with 30 years of service, age 60 with 20 years of service, or at age 65 with 5 years of service. State troopers and Colorado Bureau of Investigation (CBI) officers are eligible for retirement benefits at age 50 with 25 years of service.

Monthly benefits are calculated as a percentage of highest average salary (HAS). HAS is one-twelfth of the average of the highest salaries on which contributions were paid, associated with three periods of 12 consecutive months of service credit. Service retirement benefits are calculated at 2.5 percent of HAS for each year of service up to a maximum of 40 years.

Reduced service retirement benefits are available at age 55 with 20 years of service, or at age 60 with five years of service credit. The benefit is calculated the same as a service retirement benefit, then reduced by 0.333 percent for each month before the eligible date for the full service retirement. Members are also eligible to receive reduced service retirement benefits at age 50 with 25 years of service with a greater benefit reduction.

Money Purchase Retirement Benefit

A retiring member may elect to withdraw their PERA account and receive an additional matching amount equal to 50 percent of their contribution plus interest, or receive a lifetime benefit based on the amount the member could withdraw. The withdrawal or the lifetime benefit is in lieu of the defined benefit.

Disability and Survivor Benefits

Members disabled, who have five or more years of service credit, six months of which has been earned since the most recent period of membership, may receive retirement benefits if determined to be permanently disabled.

If a member dies before retirement, their eligible children under the age of 18 (23 if a full-time student) are entitled to monthly benefit payments. If there are no eligible children, the member's spouse is paid the monthly benefit, and absent an eligible spouse, the financially dependent parents receive a survivor benefit.

B. FUNDING POLICY

Members and employers are required to contribute to PERA at a rate set by statute. The contribution requirements of plan members and affiliated employers are established under Title 24, Article 51, Part 4 of the CRS as amended. Members are required to contribute 8 percent of their gross salary, except for state troopers and CBI officers, who contribute 11.5 percent. Annual gross covered wages subject to PERA are gross earnings less any reduction in pay to offset employer contributions to the state sponsored IRC 125 plan established under Section 125 of the Internal Revenue Code.

The state contribution rate from July 1, 1997 to June 30, 1998 was 10.7 percent (12.3 percent for state troopers and CBI officers) of the employee's gross covered wages. The state paid $175.5 million, $169.4 million, and $162.5 million in Fiscal Years 1997-98, 1996-97 and

1995-96, respectively. These amounts were equal to the required contributions for those years.

B. OTHER RETIREMENT PLANS

Primary Government

Some employees of various institutions of higher education may be covered under other retirement plans. Presidents, deans, professors, and instructors in state educational institutions are enrolled in defined benefit plans such as the Teachers Insurance and Annuity Association, the Variable Annuity Insurance Corporation, or other similar plans.

Faculty members at the University of Colorado are also under Social Security. Faculty at Colorado State University were covered exclusively by PERA until May 1993. Faculty hired after that time are covered by one of several defined contribution plans. Faculty previously covered by PERA had the choice of converting entirely to the defined contribution plan or remaining in PERA for their service till May 1993, with service after that time credited to the defined contribution plan.

The state made contributions to other pension plans of $26.2 million and $24.0 million during Fiscal Year 1997-98, and Fiscal Year 1996-97, respectively. In addition, the state paid $34.4 million and $31.4 million in FICA or Medicare taxes on employees wages during Fiscal Year 1997-98, and Fiscal Year 1996-97, respectively.

PERA also offers a voluntary 401(k) plan entirely separate from the defined benefit plan. PERA members may make contributions of up to 18 percent of their annual gross salary, to a maximum of $9,500. Contributions and earnings are tax deferred. On December 31, 1997 the plan had net assets of $272.1 million and 16,391 accounts.

The Fire and Police Pension Association, a related party, was established to insure the financial viability of local government pension plans for police and firefighters. In Fiscal Years 1997-98 and 1996-97, the state treasurer transferred $28.4 million and $70.7 million to the association to enhance its actuarial soundness. This included the state's cost for the accidental death and disability insurance policy the Association provides to volunteer firefighters.

Component Units

Employees of the Colorado Uninsurable Health Insurance Plan, and the Colorado Water Resources and Power Development Authority are covered under the State Division of PERA.

The University of Colorado Hospital Authority participates in two retirement plans, which cover substantially all of its employees. The hospital maintained a noncontributory defined benefit pension plan for its employees through March 1995. Under this plan, contributions credited to each covered employee's account were based on a percentage of compensation earned by the employee. Vesting under this plan is based on length of service. Benefits are payable as a lump sum upon retirement or separation or under several annuity options upon retirement.

As of March 31, 1995, a final contribution was credited to the accounts of all covered employees of record on that date and this plan was frozen. Employee accounts continue to accrue interest based on the Thirty-Year Treasury Constant Maturities rate, and covered employees not fully vested in this plan will continue to earn credit toward vesting. As the hospital acts in a fiduciary capacity for this plan and has the ability to amend the plan at its discretion, the plan's assets and related reserves are included in the financial statements as a pension trust fund.

As of April 1, 1995, the hospital amended its retirement plan based on its ability to withdraw from the Old Age, Survivors, and Disability Insurance (OASDI) component of the Federal Insurance Contributions Act (FICA) by virtue of its operation under legislatively granted state authority. The hospital and its employees still contribute to and participate in the Medicare component of FICA. The hospital's amended plan is composed of three distinct components: a Basic Pension Plan, an Investment Account, and a Matching Account.

The Basic Pension Plan is a defined benefit plan with benefits payable based on length of service and average compensation earned by the employee during the five most highly compensated calendar years of service after 1994. Vesting under this component is based on length of service. The hospital's funding policy is to contribute amounts at least equal to the minimum funding requirements of ERISA.

The hospital made contributions of $6,300,000 and $5,800,000 to its defined benefit plans in Fiscal Years 1997-98 and 1996-97, respectively. Annual cost is determined using the projected unit credit actuarial method. Plan assets at fair value were $48,206,000 at June 30, 1997, and the projected benefit obligation was $46,652,000.

The Investment Account is a qualified defined contribution retirement plan under the provisions of Internal Revenue Code (IRC) Section 401(a). Employees are required to contribute 6.2% of their gross compensation, which is equivalent to what their OASDI contributions were under FICA participation. Employees are always fully vested in this component of the plan. Total compensation covered in this plan for the years ended June 30, 1998 and 1997 was approximately $82,814,000 and $77,318,000, respectively. The hospital is required by law to provide an additional make-up contribution for certain part-time employees equal to 1.3% of their compensation until they are fully vested in the Basic Pension Plan. Since April 1, 1995, make-up contributions made by the hospital have approximated $95,000.

The Matching Account is a qualified single-employer tax-deferred annuity plan under the provisions of IRC Section 403(b). Employees are eligible to contribute a percentage of their gross compensation, tax-deferred up to legal limitations established under the IRC. In addition, the hospital matches employee contributions 100% on the first 3% of gross compensation contributed. Employees are always vested 100% in their contributions; however, the hospital's matching contributions are subject to a five-year vesting schedule. The hospital's matching contributions for Fiscal Years 1997-98 and 1996-97 were approximately $1,600,000.

The hospital has made contributions to PERA in accordance with actuarially determined funding amounts for their employees who are still state employees. Pension expense related to state employees was $282,000 and $353,000 for Fiscal Years 1997-98 and 1996-97, respectively.

There were no transfers from PERA to the hospital's pension plan for previous state employees who have transferred their benefits to the hospital's pension plan for the years ended June 30, 1998 and 1997.

D. EMPLOYEE DEFERRED COMPENSATION

The state initiated a deferred compensation (457) plan for state employees in 1981. This plan has a third party administrator, and all costs of administration and funding are borne by the plan participants. Investments and accumulated earnings of the plan at June 30, 1998, and June 30, 1997, totaled $288.1 million and $245.7 million respectively. The state has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

E. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Health Care Program

The PERA Health Care Program began covering benefit recipients and qualified dependents on July 1, 1986. This benefit was developed after legislation in 1985 established the Program and the Health Care Fund. Under this program, PERA subsidizes a portion of the monthly premium for health care coverage. The benefit recipient pays any remaining amount of that premium through an automatic deduction from the monthly retirement benefit. During 1997, the subsidy was $115.00 for those with 20 years of service credit and reduced by $5.75 for each year under 20.

The Health Care Fund is maintained by a contribution of 0.8 percent of covered salary. The state paid $13.1 million, $12.5 million, and $12.0 million in Fiscal Years 1997-98, 1996-97 and 1995-96, respectively. Monthly premium costs for participants depend on the health care plan selected, the number of persons being covered, Medicare eligibility, and the number of years of service credit a retiree has. PERA contracts with a major medical indemnity carrier to administer claims for self-insured plans, and with health maintenance organizations providing services within Colorado. During 1997 there were 37,388 participants, including spouses and dependents, from all contributors to the plan.

Life Insurance Program

PERA provides its members access to two group decreasing-term life insurance plans offered by Prudential and Rocky Mountain Life. Active members may join one or both plans, and they may continue coverage into retirement. Premiums are paid monthly by payroll deduction.

Other Programs

Separate post-retirement health care and life insurance benefit plans exist in some state colleges and universities but are small in comparison to the PERA plan for state employees. The state has no liability for any of these post-retirement health care and life insurance plans.

NOTE VI. SUBSEQUENT EVENTS

A. DEBT REFUNDING

Component Units

On January 7, 1998 (after the close of their fiscal year on December 31, 1997) the Colorado Water Resources and Power Development Authority advance refunded portions of their 1991A and 1992A Small Water Resources Revenue Bonds. They defeased $11,170,000 with the issuance of $12,500,000 Small Water Resources Revenue Bonds 1997 Series B dated January 1, 1998. The authority reduced its aggregate debt service payments by approximately $940,000 over the next 15 years and obtained an economic gain of approximately $656,000.

B. PENSION PLAN CHANGES

Effective July 1, 1998, plan members within PERA became eligible for retirement benefits at age 50 with 30 years of service, age 60 with 20 years of service or at age 65 with 5 years of service. In addition, the penalties for earlier retirements were reduced, and the state's contribution rate was reduced by one-tenth of one percent.

Effective July 1, 1998, statewide elected officials, legislators, most of the governor's staff, and the staff of the house and senate may choose to join a defined contribution plan in lieu of PERA. Those that join this plan will self-direct the investment of the employee and employer's contributions, and be fully vested in those contributions form the start of the plan. The contribution rates are the same as for the PERA plan, although no survivor, disability, or health care benefits will be provided to those choosing this plan.

C. NOTE ISSUANCE

On July 1, 1998 the state treasurer issued $150 million of Tax Revenue Anticipation Notes. The notes are to be repaid in June 1999.

D. SALES TAX REFUND

On September 16, 1998, in special session, the General Assembly passed, and the Governor signed, a bill to provide a state sales tax credit of approximately $565 million on 1998 income tax returns properly filed on or before October 15, 1999. The purpose of this credit is to liquidate the $563.2 million TABOR Refund Liability booked by the state on June 30, 1998.

However, in the regular 1998 session the General Assembly placed a referendum on the ballot which would allow the state to keep $200 million a year for five years to be spent on roads and school buildings. If passed by the voters at the general election on November 3, 1998 then only $365 million will be refunded on the 1998 income tax returns.

If the refund amount is $565 million, then beginning in January 1999, each adult full-year resident filing a single return will receive a credit of $142 if their federal adjusted gross income (AGI) is less than or equal to $20,000, or $195 if their AGI is greater than $20,000 but less than or equal to $50,000, or $276 if their AGI is greater than $50,000 but less than or equal to $95,000, and $384 if their AGI is greater than $95,000.

If the refund amount is $365 million, then beginning in January 1999, each adult full-year resident filing a single return will receive a credit of $92 if their federal adjusted gross income (AGI) is less than or equal to $20,000, or $126 if their AGI is greater than $20,000 but less than or equal to $50,000, or $178 if their AGI is greater than $50,000 but less than or equal to $95,000, and $248 if their AGI is greater than $95,000.

All amounts are doubled for a surviving spouse or two individuals filing a joint return.

Additional Required Information

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNCLUSTERED PROGRAMS					
INTER-AMERICAN FOUNDATION					
INTER-AMERICAN FOUNDATION					
DIRECT FROM:					
INTER-AMERICAN FOUNDATION					
Inter-American Foundation - Indpt		GGB	04.UNKNOWN	8,430	0
SUBTOTAL DIRECT FROM:				8,430	0
SUBTOTAL INTER-AMERICAN FOUNDATION				8,430	0
SUBTOTAL INTER-AMERICAN FOUNDATION				8,430	0
OFFICE OF NATIONAL DRUG CONTROL POLICY					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
DIRECT FROM:					
OFFICE OF NATIONAL DRUG CONTROL POLICY					
HIDTA Grants		RAA	07.UNKNOWN	305,869	0
SUBTOTAL DIRECT FROM:				305,869	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				305,869	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY				305,869	0
PEACE CORP					
PEACE CORPS					
DIRECT FROM:					
PEACE CORPS					
Action/Peace Corps		GGB	08.186-95-3134/3135	7	0
Action/Peace Corps		GGB	08.186-96-3148/3149	15,133	0
SUBTOTAL DIRECT FROM:				15,140	0
SUBTOTAL PEACE CORPS				15,140	0
SUBTOTAL PEACE CORP				15,140	0
DEPARTMENT OF AGRICULTURE					
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					
Federal-State Marketing Improvement Program		BAA	10.156	73,149	0
Inspection Grading and Standardization		BAA	10.162	8,066	0
Market Protection and Promotion		BAA	10.163	29,191	0
SUBTOTAL DIRECT FROM:				110,406	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE				110,406	0
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
Agricultural Research: Basic and Applied Research		DAA	10.001	99	0
SUBTOTAL DIRECT FROM:				99	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				99	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025	21,027	0
Wildlife Services		GGB	10.028	7,106	0
Wildlife Services		PBA	10.028	4,093	0
SUBTOTAL DIRECT FROM:				32,226	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				32,226	0
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Grants for Agricultural Research, Special Research Grants		GGB	10.200	159,682	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206	171,047	0
Higher Education Multicultural Scholars Program		GGB	10.220	18,799	0
Hispanic Serving Institutions Education Grants (B) -		GJM	10.223	30,476	0
Cooperative Extension Service		GGB	10.500	3,990,085	0
SUBTOTAL DIRECT FROM:				4,370,089	0
PASS-THROUGH PROGRAMS FROM:					
Kansas State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.S97048	4,663	0
Montana State University					
Cooperative Extension Service		GGB	10.500 / 10.GC01896	(94)	0
Texas A & M					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.94 ESNP-1-5203 63152	27,300	0
Cooperative Extension Service		GGB	10.500	2,882	0
University of Alaska at Fairbanks					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.UAF98-0002; PO #PF801	83,054	0
University of Missouri					
Cooperative Extension Service		GGB	10.500	791	0
University of Vermont					
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10.U-134-06 94-COOP-1-0	17,186	0
Utah State University					
Cooperative Extension Service		GGB	10.500 / 10.98-078 AGRMENT 97-ES	9	0
Virginia Polytechnic Institute					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.CR-4752-545729	12,093	0
Washington State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.G000332; OGRD NO. 507	(4,298)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				143,586	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				4,513,675	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Federal-State Cooperation in Warehouse Examination Agreement		BAA	10.071	4,717	0
SUBTOTAL DIRECT FROM:				4,717	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				4,717	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Food Distribution	*	CAA	10.550	36,740	0
Food Distribution	*	IHA	10.550	(40,584)	490,734
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)		FAA	10.557	1,609,873	49,786,906
State Administrative Expenses for Child Nutrition		DAA	10.560	519,321	0
State Administrative Expenses for Child Nutrition		IHA	10.560	132,077	0
Nutrition Education and Training Program		DAA	10.564	58,077	32,877
Nutrition Education and Training Program		GFE	10.564	(1,938)	0
Commodity Supplemental Food Program (CSFP)	*	IHA	10.565	30,000	5,308,854
Emergency Food Assistance Program (Administrative Costs)	*	IHA	10.568	(110,325)	1,927,670
Nutrition Program for the Elderly (Commodities)	*	IHA	10.570	58,810	1,274,236
SUBTOTAL DIRECT FROM:				2,292,051	58,821,277
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				2,292,051	58,821,277
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Foreign Market Development Cooperation Program		GGB	10.600	69,269	0
SUBTOTAL DIRECT FROM:				69,269	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				69,269	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
Archeo Data Synthesis Project		GGH	10.1102019601	8,508	0
USDI-SJNF-Alpine Loop Co-op Mgmt Analysis		GGH	10.110209149631	22,279	0
Falls Creek Rock Shelters		GGH	10.110213019524	1,935	0
Forest Plan Revision		GGH	10.110213149409	113,830	0
Williams Creek Archaeological Survey		GGH	10.110213179008	7,045	0
Community Public Land Partnership		GGH	10.6-R-94-0213-114932	674	0
Forestry Research		GGB	10.652	230,087	0
Forestry Research		PBA	10.652	25,911	0
Forestry Research		PJA	10.652	21,832	0
Forestry Research	*	PJA	10.652 / 10.CCSAR97422	1,500	0
Cooperative Forestry Assistance		GGB	10.664	1,670,178	0
Cooperative Forestry Assistance		PKA	10.664	(1)	0
Cooperative Forestry Assistance	*	PKA	10.664 / 10.CCS212961062(noncash)	1,500	0
Cooperative Forestry Assistance		GGH	10.664 / 10.GR-09-97-013	750	0
Cooperative Forestry Assistance		GGH	10.664 / 10.GR-2-95-0141	3,772	0
Cooperative Forestry Assistance		GGH	10.664 / 10.GR-2-96-054	85	0
Cooperative Forestry Assistance		GHE	10.664 / 10.PO#43-82MK-4-0101	133	0
National Forest: Dependent Rural Communities		GFD	10.670	20,437	0
National Forest: Dependent Rural Communities		GGH	10.670 / 10.GR-2-95-0156	65	0
Challenge Agreement		GGJ	10.CCS-2-12-96-00-064	307	0
Unclassifed Grants		WBA	10.UNKNOWN	4,593,059	0
SUBTOTAL DIRECT FROM:				6,723,886	0
PASS-THROUGH PROGRAMS FROM:					
Nat Forest Foundation					
National Forest Foundation Cost Share		PBA	10.96CCs0910216	18,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				18,000	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				6,741,886	0
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
Resource Conservation and Development		PFA	10.901	849	0
Soil and Water Conservation		GGB	10.902	390,465	0
SUBTOTAL DIRECT FROM:				391,314	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				391,314	0
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE					
Rural Development Grants		GJA	10.769	(45,633)	0
SUBTOTAL DIRECT FROM:				(45,633)	0
SUBTOTAL RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE				(45,633)	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				14,110,010	58,821,277
DEPARTMENT OF COMMERCE					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Economic Development: Grants for Public Works and Infrastructure Development		NAA	11.300	(158)	5,000
Economic Development: Technical Assistance		GFB	11.303	94,973	0
Economic Development: State and Local Economic Development Planning		GEA	11.305	128,905	0
SUBTOTAL DIRECT FROM:				223,720	5,000
PASS-THROUGH PROGRAMS FROM:					
Mayor's Office of Economic Development					
Special Economic Development and Adjustment Assistance Program: Sudden and Severe Economic Dislocation and Lon		EDA	11.307 / 11.96-1058A	24,445	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,445	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				248,165	5,000
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
Measurement and Engineering Research and Standards		GFB	11.609	17,940	0
Advanced Technology Program		GFB	11.612	1,090,459	0
PREP		GLA	11.UNKNOWN	40,698	0
SUBTOTAL DIRECT FROM:				1,149,097	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				1,149,097	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		GGB	11.400	(66)	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Independent Education and Science Projects and Programs		GFB	11.449	48,773	0
SUBTOTAL DIRECT FROM:				48,707	0
PASS-THROUGH PROGRAMS FROM:					
UCAR-NCAR-COMET Atmospheric Tech. Divis.					
Climate and Atmospheric Research		GGB	11.431	17,544	0
Climate and Atmospheric Research		GGB	11.431 / 11.UCAR/COMET	2,909	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				20,453	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				69,160	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE					
Cooperative Science and Education Program		GFB	11.455	64,241	0
SUBTOTAL DIRECT FROM:				64,241	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE				64,241	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE					
Public Telecommunications Facilities: Planning and Construction		GFB	11.550	129,547	0
SUBTOTAL DIRECT FROM:				129,547	0
SUBTOTAL NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE				129,547	0
SUBTOTAL DEPARTMENT OF COMMERCE				1,660,210	5,000
DEPARTMENT OF DEFENSE					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFB	12.800	88,054	0
Air Force Defense Research Sciences Program		GGB	12.800	4,804	0
SUBTOTAL DIRECT FROM:				92,858	0
PASS-THROUGH PROGRAMS FROM:					
NORTHEAST CONSORTIUM E					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.NCEE FELLOW-GUYMON	3,202	0
Air Force Defense Research Sciences Program		GFB	12.800 / 12.NCEE PURCHASE ORDER	319	0
Versar, Inc.					
Radiological Sampling & Analysis		FAA	12.P.O. #05745	24,592	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				28,113	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				120,971	0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM:					
ACADEMY OF APPLIED SCI					
Research & Technology Development		GFB	12.910 / 12.665	2,500	0
Research & Technology Development		GFB	12.910 / 12.666	1,668	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Research & Technology Development		GFB	12.910 / 12.779	1,019	0
Research & Technology Development		GFB	12.910 / 12.780	1,064	0
Arkansas Heritage Commission					
Research & Technology Development		GGB	12.910 / 12.20005-E	13,760	0
NEW MEXICO STATE UNIVE					
Research & Technology Development		GFB	12.910 / 12.Q00143	(2,696)	0
State of Idaho					
Research & Technology Development		GGB	12.910 / 12.TASK ORDER # 001-FY-9	25,151	0
Research & Technology Development		GGB	12.910 / 12.TASK ORDER # 002-FY-9	17,114	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				59,580	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE				59,580	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFB	12.420	60,510	0
Military Medical Research & Development		GFE	12.420	44,739	0
Pueblo Chemical Demilitarization		FAA	12.Cooperative Agreement	207,378	74,003
Medical Monitoring Advisory Group		FAA	12.MOU 3/14/97	251,570	29,249
SUBTOTAL DIRECT FROM:				564,197	103,252
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				564,197	103,252
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
Unclassified Grants and Contracts		DAA	12.000	0	83,178
SUBTOTAL DIRECT FROM:				0	83,178
SUBTOTAL DEPARTMENT OF DEFENSE				0	83,178
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
Military Construction, National Guard		OAA	12.400	4,426,099	0
SUBTOTAL DIRECT FROM:				4,426,099	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				4,426,099	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
National Guard Military Operations & Maintenance (O&M) Projects		OAA	12.401	4,523,577	0
National Guard Special Military Operations Projects		OAA	12.402	930	0
National Guard Civilian Youth Opportunities Program		OAA	12.404	170,226	0
SUBTOTAL DIRECT FROM:				4,694,733	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				4,694,733	0
OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE					
Community Economic Adjustment		GFB	12.600	51,084	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Community Economic Adjustment Planning Assistance for Reductions in Defense Industry Employment		EDA	12.611	52,200	0
SUBTOTAL DIRECT FROM:				103,284	0
SUBTOTAL OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE				103,284	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GFB	12.300	31,253	0
SUBTOTAL DIRECT FROM:				31,253	0
PASS-THROUGH PROGRAMS FROM:					
NORTH CAROLINA A&T STA					
Basic & Applied Scientific Research		GFB	12.300 / 12.N000014-92-J-1252	160	0
SOUTHEASTERN CENTER EL					
Basic & Applied Scientific Research		GFB	12.300 / 12.1995-1998	19,760	0
Basic & Applied Scientific Research		GFB	12.300 / 12.585-68-9978 NIX	1	0
Basic & Applied Scientific Research		GFB	12.300 / 12.PO 1995-1998	2,917	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				22,838	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				54,091	0
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Flood Control Projects		WBA	12.106	0	1,868
Planning Assistance to States		FAA	12.110	1,601	0
State Memorandum of Agreement Program for the Reimbursement of Technical Services		FAA	12.113	808,226	39,259
SUBTOTAL DIRECT FROM:				809,827	41,127
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				809,827	41,127
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
Nat'l Sec. Educ. Prog.		GGJ	12.IPA Agreement	53,291	0
Naval Undersea Warfare		GGJ	12.IPA Agreement	4,377	0
SUBTOTAL DIRECT FROM:				57,668	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				57,668	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
DIRECT FROM:					
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
Basic Scientific Research		GFB	12.431	36,834	0
Basic Scientific Research		GGB	12.431	1,428,968	0
Basic Scientific Research		GHB	12.431	99,208	0
SUBTOTAL DIRECT FROM:				1,565,010	0
PASS-THROUGH PROGRAMS FROM:					
ACADEMY OF APPLIED SCI					
Basic Scientific Research		GFC	12.431 / 12.667 & 668	5,000	0
Basic Scientific Research		GFC	12.431 / 12.SUBGRANTS 781&782	621	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,621	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND				1,570,631	0
SUBTOTAL DEPARTMENT OF DEFENSE				12,461,081	227,557
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Community Development Block Grants/State's Program		NAA	14.228	298,028	8,916,583
Emergency Shelter Grants Program		NAA	14.231	27,574	674,212
Supportive Housing Program		IHH	14.235	106,313	0
Supportive Housing Program		NAA	14.235	4,214	360,584
Shelter Plus Care		IHH	14.238	810,762	0
HOME Investment Partnerships Program		NAA	14.239	311,578	5,563,383
Innovative Homeless Initiative Demonstration Program		NAA	14.245	0	347,783
SUBTOTAL DIRECT FROM:				1,558,469	15,862,545
PASS-THROUGH PROGRAMS FROM:					
Denver Housing Authority					
Supportive Housing Program		GJD	14.235 / 14.1256	70,008	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				70,008	0
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				1,628,477	15,862,545
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
College Housing Debt Service		GMA	14.100	168,440	0
College Housing Program		GGH	14.CH COLO 86D	16,964	0
SUBTOTAL DIRECT FROM:				185,404	0
PASS-THROUGH PROGRAMS FROM:					
Denver Housing Authority					
		PAA	14.1286	30,081	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				30,081	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				215,485	0
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Interest Reduction Payments Rental and Cooperative Housing for Lower Income Families		GJB	14.103	23,496	0
Interest Reduction Payments Rental and Cooperative Housing for Lower Income Families		GGJ	14.103 / 14.CH-Colo-87(s)	69,676	0
Section 106(b) Nonprofit Sponsor Assistance Program		GFD	14.141	56,501	0
SUBTOTAL DIRECT FROM:				149,673	0
PASS-THROUGH PROGRAMS FROM:					
City of Colorado Springs					
Basic Water and Sewer Facilities Grants		GGB	14.97C-14321	8,876	0
Housing Authority of City & County Denver					
Family Literacy for Quigg Newton Homes and Sunnyside Community		GHD	14.1255	102,342	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				111,218	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				260,891	0
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Fair Housing Assistance Program: State and Local		SDA	14.401	252,789	0
Fair Housing Initiatives and Administrative Enforcement Initiative Program		SDA	14.408	10,157	0
SUBTOTAL DIRECT FROM:				262,946	0
SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				262,946	0
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Hispanic-Serving Institutions Work-Study Program		GJH	14.513	101,009	0
SUBTOTAL DIRECT FROM:				101,009	0
PASS-THROUGH PROGRAMS FROM:					
DENVER HOUSING AUTHORI					
General Research and Technology Activity		GFC	14.506 / 14.PO 37253	23,817	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				23,817	0
SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				124,826	0
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Economic Development and Supportive Services Program (B) -		IHA	14.864 / 14.CO#1254	44,021	0
SUBTOTAL DIRECT FROM:				44,021	0
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				44,021	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				2,536,646	15,862,545
DEPARTMENT OF THE INTERIOR					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
Cooperative Effort		GHE	15.#1422-C-030-P7-0152	600	0
Training of Students in Cartogaphic Skills		GHC	15.1422 C950A40014	12,869	0
Wildlife Habitat Management Technical Assistance		PBA	15.219	13,665	0
Wildlife Habitat Management Technical Assistance		PJA	15.219	25,236	0
Cooperative Agreements for Research in Public Lands Management		GGB	15.221	27,556	0
Cooperative Agreements for Research in Public Lands Management		PBA	15.221	750	0
Cooperative Inspection Agreements with States & Tribes		GFB	15.222	54,477	0
Cooperative Inspection Agreements with States & Tribes		PBA	15.222	218,639	0
Cooperative Inspection Agreements with States & Tribes		PJA	15.222	2,999	0
Cooperative Inspection Agreements with States & Tribes		PKA	15.222	6,543	0
Atmospheric Water Resources Research		GGB	15.500	17,276	0
Irrigation Systems Rehabilitation and Betterment		PEA	15.502	12,090	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Small Reclamation Projects		PBA	15.503	160,858	87,287
Small Reclamation Projects		PDA	15.503	(528)	0
Small Reclamation Projects		PJA	15.503	1,602,702	0
PILT - Sale of Public Lands		WBA	15.UNKNOWN	0	18,763
Student Training		GHB	15.UNKNOWN	4,743	0
Taylor Grazing		WBA	15.UNKNOWN	0	111,030
Vegetation Cov. Project		GGJ	15.UNKNOWN	7,421	0
SUBTOTAL DIRECT FROM:				2,167,896	217,080
PASS-THROUGH PROGRAMS FROM:					
Nat Forest Foundation					
Bureau of Land Management		PBA	15.97-160,97-195	13,671	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				13,671	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				2,181,567	217,080
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
Co River Basin Salinity Control Program		PFA	15.142597FC4022	263	46,246
Colorado River Basin Salinity Project		PJA	15.97FC4021050	6,447	0
Water Mgmt & Conservation Plans		PDA	15.97FC4021840	44,483	0
Bureau of Reclamation		PBA	15.97fc4020870,7fccudw010	357,705	0
SUBTOTAL DIRECT FROM:				408,898	46,246
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				408,898	46,246
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Ecoregional Based Conservation		PAA	15.1445CA099700	0	58,000
Assistance to State Water Resources Research Institutes		GGB	15.805	24,973	0
Earthquake Hazards Reduction Program		PIA	15.807	858	11,141
U.S. Geological Survey: Research & Data Acquisition		PBA	15.808	22,612	0
U.S. Geological Survey: Research & Data Acquisition		PIA	15.808	383,353	15,680
U.S. Geological Survey: Research & Data Acquisition		PAA	15.808 / 15.HQ97AG01836	18,169	0
SUBTOTAL DIRECT FROM:				449,965	84,821
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				449,965	84,821
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
PILT - Royalties Management		WBA	15.UNKNOWN	34,682,117	7,378,269
SUBTOTAL DIRECT FROM:				34,682,117	7,378,269
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR				34,682,117	7,378,269
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
Cooperative Agreement		GHE	15.#1341-7-9001	15,847	0
Historic Preservation Fund Grants-In-Aid		GCA	15.904	504,146	56,049
Historic Preservation Fund Grants-In-Aid		GFB	15.904	207	0
Outdoor Recreation: Acquisition, Development and Planning		PBA	15.916	3,410	0
Outdoor Recreation: Acquisition, Development and Planning		PJA	15.916	(600)	28,350

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Urban Park & Recreation Recovery Program		GHE	15.919 / 15.PO#1443PX6115960078	784	0
USDI-NPS-Anasazi Affiliation Research Symposium		GGH	15.CA-1268-1-9016	55,107	0
USDI-NPS-Class III Survey Fort Carson Military Reserv		GGH	15.CA-6115-4-8024	1,609	0
USDI-NPS-Site Re-eval at Fort Carson Mil Res		GGH	15.CA-6115-4-8024	75,579	0
SUBTOTAL DIRECT FROM:				656,089	84,399
PASS-THROUGH PROGRAMS FROM:					
Trust For Historic Preservation					
Historic Preservation Fund Grants-In-Aid		GCA	15.904	24,709	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,709	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				680,798	84,399
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
Dept of Interior Animas La Plata		EAA	15.1425-97-FG-40-20560	6,578	0
Abandoned Mine Land Inv		GGH	15.143202-94-P-6016	1,741	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15.250	8,673	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250	1,636,391	0
Abandoned Mine Land Reclamation (AMLR) Program		GFB	15.252	(5,334)	0
Abandoned Mine Land Reclamation (AMLR) Program		PIA	15.252	8,914	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252	1,951,629	1,414
Office of Surface Mining		PKA	15.UNKNOWN	1,349	0
SUBTOTAL DIRECT FROM:				3,609,941	1,414
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				3,609,941	1,414
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Anadromous Fish Conservation		GGB	15.600	12,730	0
Sport Fish Restoration		PBA	15.605	3,437,957	261,919
Environmental Contaminants		PBA	15.607	(6,115)	0
Fish & Wildlife Management Assistance		PBA	15.608	1,998	0
Wildlife Restoration		PBA	15.611	3,963,366	33,201
Rare and Endangered Species Conservation		PBA	15.612	71,320	0
Rare and Endangered Species Conservation		PJA	15.612	9,895	0
Cooperative Endangered Species Conservation Fund		PBA	15.615	26,665	18,480
National Fish &Wildlife		GGH	15.98-035	7,525	0
SUBTOTAL DIRECT FROM:				7,525,341	313,600
PASS-THROUGH PROGRAMS FROM:					
State of New Mexico					
NMDGF Biology Proj.		GGJ	15.97-516.75	55,211	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				55,211	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				7,580,552	313,600
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
Minerals Management Service		TAA	15.10/01/96-09/30/97	207,717	0
Minerals Management Service		TAA	15.10/01/97-09/30/98	555,358	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				763,075	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				763,075	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				50,356,913	8,125,829
DEPARTMENT OF JUSTICE					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
State Identification Systems Grant Program (A) -		RAA	16.598	0	116,500
SUBTOTAL DIRECT FROM:				0	116,500
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				0	116,500
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
State Justice Statistics Program for Statistical Analysis Centers		RAA	16.550	3,370	0
SUBTOTAL DIRECT FROM:				3,370	0
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				3,370	0
EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE					
Weed and Seed		RAA	16.UNKNOWN	9,261	0
SUBTOTAL DIRECT FROM:				9,261	0
SUBTOTAL EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE				9,261	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
Justice Research, Development, & Evaluation Projec		RAA	16.560	43,872	0
SUBTOTAL DIRECT FROM:				43,872	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				43,872	0
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					
Public Safety Partnership & Community Policing Grants		RAA	16.710	748,598	407,192
SUBTOTAL DIRECT FROM:				748,598	407,192
SUBTOTAL OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE				748,598	407,192
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
Byrne Formula Grant Program		FAA	16.579	23,070	0
Byrne Formula Grant Program		RAA	16.579	6,705,247	1,139,391
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program		EAA	16.580	196,980	0
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program		RAA	16.580	202,954	91,192
Local Law Enforcement Block Grants Program		RAA	16.592	3,695	380,114
SUBTOTAL DIRECT FROM:				7,131,946	1,610,697
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE				7,131,946	1,610,697
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Crime Victim Compensation		RAA	16.576	95,195	1,003,498
Violent Offender Incarceration & Truth in Sentencing Incentive Grants		RAA	16.586	34,122	312,987
Violence Against Women Formula Grants		RAA	16.588	1,445,851	454,892
Drug Court Improvement		JAA	16.95DCMX0009	134,494	0
Community Assessment		JAA	16.97MUFX0009	53,696	0
Domestic Violence		JAA	16.97WEVX0009	322,601	0
SUBTOTAL DIRECT FROM:				2,085,959	1,771,377
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				2,085,959	1,771,377
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
Crime Victim Assistance		CAA	16.575	3,871,426	0
Crime Victim Assistance		RAA	16.575	162,981	2,204,109
SUBTOTAL DIRECT FROM:				4,034,407	2,204,109
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE				4,034,407	2,204,109
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
Juvenile Justice & Delinquency Prevention: Allocation to States		RAA	16.540	600,185	736,766
SUBTOTAL DIRECT FROM:				600,185	736,766
PASS-THROUGH PROGRAMS FROM:					
NATIONAL OFFICE FOR SO					
Juvenile Justice & Delinquency Prevention: Special Emphasis		GFB	16.541 / 16.DOJ#95-JS-CX-0004	3	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				600,188	736,766
SUBTOTAL DEPARTMENT OF JUSTICE				14,657,601	6,846,641
DEPARTMENT OF LABOR					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
DIRECT FROM:					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
Labor Force Statistics		GJA	17.002	105,812	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Labor Force Statistics		KAA	17.002	1,339,767	0
Compensation & Working Conditions Data		FAA	17.005	23,370	0
SUBTOTAL DIRECT FROM:				1,468,949	0
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR				1,468,949	0
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
Employment Service		KAA	17.207	8,901,083	1,812,242
Unemployment Insurance		KAA	17.225	30,841,820	103,768
Senior Community Service Employment Program		IHA	17.235	23,828	850,021
Trade Adjustment Assistance: Workers		KAA	17.245	1,854,669	0
Employment & Training Assistance: Dislocated Workers		KAA	17.246	1,876,776	6,868,495
Employment Services & Job Training: Pilot and Demonstration Programs		EAA	17.249	65,686	0
Employment Services & Job Training: Pilot and Demonstration Programs		IHA	17.249	(1,910)	0
Job Training Partnership Act		KAA	17.250	7,020,060	7,824,790
School to Career		EAA	17.U-4421-4-00-88-60	3,602,753	0
School to Career Resource Mapping		EAA	17.U-4421-4-00-88-60	34,392	0
School to Work Pgm		EAA	17.U-4421-4-00-88-60	626,002	0
Workforce Coord. Council		EAA	17.X-4925-5-00-80-60	1,812,129	0
SUBTOTAL DIRECT FROM:				56,657,288	17,459,316
PASS-THROUGH PROGRAMS FROM:					
Colorado AFL/CIO					
Job Training Partnership Act		GJD	17.250	19,232	0
Community Development Agency					
Employment Service		GJD	17.207 / 17.99-01#14	171,112	0
Division of Community Corrections					
Job Training Partnership Act		GJD	17.250 / 17.578180	6,470	0
MOET					
Job Training Partnership Act		GJD	17.250 / 17.CRD1368	6,512	0
Job Training Partnership Act		GJD	17.250 / 17.CRD1756	89,974	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				293,300	0
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				56,950,588	17,459,316
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Mine Health & Safety Grants		PKA	17.600	217,343	0
SUBTOTAL DIRECT FROM:				217,343	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				217,343	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Occupational Safety and Health		GGB	17.500	586,202	0
SUBTOTAL DIRECT FROM:				586,202	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				586,202	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					
DIRECT FROM:					
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					
Disabled Veterans' Outreach Program (DVOP)		KAA	17.801	1,727,438	28,119
Veterans' Employment Program		GFD	17.802	2,399,018	0
Local Veterans' Employment Representative Program		KAA	17.804	1,265,201	19,984

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				5,391,657	48,103
PASS-THROUGH PROGRAMS FROM:					
GEORGIA DEPT. OF LABOR					
Veterans' Employment Program		GFD	17.802 / 17.DVOP AGREEMENT	5,456	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,456	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR				5,397,113	48,103
SUBTOTAL DEPARTMENT OF LABOR				64,620,195	17,507,419
DEPARTMENT OF STATE					
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
John Hopkins University					
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.STAR-DR. JOHN H. AUST	147,571	0
Morrison-Knudsen					
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300	9,447	0
University of California at Davis					
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.102-18GRANT DAN-1328G	7,925	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				164,943	0
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE				164,943	0
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE					
DIRECT FROM:					
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE					
Claims Against Foreign Governments		GFB	19.200	25,344	0
SUBTOTAL DIRECT FROM:				25,344	0
SUBTOTAL OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE				25,344	0
SUBTOTAL DEPARTMENT OF STATE				190,287	0
DEPARTMENT OF TRANSPORTATION					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Airport Improvement Program		HAA	20.106	144,246	0
SUBTOTAL DIRECT FROM:				144,246	0
PASS-THROUGH PROGRAMS FROM:					
Nat. Assoc. of State Aviation Officials					
Aviation		HAA	20.C-98-01-CO	7,525	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				7,525	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				151,771	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Highway Planning & Construction		GGB	20.205	210,969	0
Highway Planning & Construction		HAA	20.205	222,202,710	27,718,060
Highway Planning & Construction		PJA	20.205	27,516	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Motor Carrier Safety Assistance Program		RAA	20.218	922,859	346,570
National Recreational Trails Funding Program		PJA	20.219	5,487	174,555
Joint Fed/State Fuel Tax Compliance		TAA	20.Project #TCP0001(002)	42,572	0
Uniformity Grant IRP/IFTA		TAA	20.UNKNOWN	836	0
SUBTOTAL DIRECT FROM:				223,412,949	28,239,185
PASS-THROUGH PROGRAMS FROM:					
State of Iowa					
Motor Carrier Safety Assistance Program		TAA	20.218	1,061	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,061	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				223,414,010	28,239,185
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Local Rail Freight Assistance		HAA	20.308	14,212	0
SUBTOTAL DIRECT FROM:				14,212	0
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				14,212	0
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Federal Transit Technical Studies Grants		HAA	20.505	60,888	492,621
Public Transportation for Nonurbanized Areas		HAA	20.509	496,100	712,942
Capital Assistance Program for Elderly Persons & Persons with Disabilities		HAA	20.513	69,231	480,619
State Planning & Research		HAA	20.515	8,343	0
SUBTOTAL DIRECT FROM:				634,562	1,686,182
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				634,562	1,686,182
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
State & Community Highway Safety		HAA	20.600	310,344	1,602,782
SUBTOTAL DIRECT FROM:				310,344	1,602,782
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				310,344	1,602,782
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants		HAA	20.601	612,140	0
SUBTOTAL DIRECT FROM:				612,140	0
PASS-THROUGH PROGRAMS FROM:					
National Safety Council - TEAM Grants					
Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants		GGB	20.601	8,576	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,576	0
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				620,716	0
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Pipeline Safety		SGA	20.700	165,294	36,000
Interagency Hazardous Materials Public Sector Training and Planning Grants		NAA	20.703	1,747	73,047
Interagency Hazardous Materials Public Sector Training and Planning Grants		RAA	20.703	77,157	0
SUBTOTAL DIRECT FROM:				244,198	109,047
SUBTOTAL RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				244,198	109,047
U.S. COAST GUARD, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
U.S. COAST GUARD, DEPARTMENT OF TRANSPORTATION					
Boating Safety Financial Assistance		PJA	20.005	230,380	0
SUBTOTAL DIRECT FROM:				230,380	0
SUBTOTAL U.S. COAST GUARD, DEPARTMENT OF TRANSPORTATION				230,380	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				225,620,193	31,637,196
DEPARTMENT OF TREASURY					
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY					
DIRECT FROM:					
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY					
Great Grant		RAA	21.UNKNOWN	240,941	0
Operation Safe House		RAA	21.UNKNOWN	11,891	0
SUBTOTAL DIRECT FROM:				252,832	0
SUBTOTAL BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY				252,832	0
DEPARTMENT OF TREASURY					
DIRECT FROM:					
DEPARTMENT OF TREASURY					
Court Awards		TAA	21.UNKNOWN	15,557	0
SUBTOTAL DIRECT FROM:				15,557	0
SUBTOTAL DEPARTMENT OF TREASURY				15,557	0
U.S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY					
DIRECT FROM:					
U.S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY					
White Collar Crime		RAA	21.UNKNOWN	7,566	0
SUBTOTAL DIRECT FROM:				7,566	0
SUBTOTAL U.S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY				7,566	0
SUBTOTAL DEPARTMENT OF TREASURY				275,955	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF PERSONNEL MANAGEMENT					
OFFICE OF PERSONNEL MANAGEMENT					
DIRECT FROM:					
OFFICE OF PERSONNEL MANAGEMENT					
Intergovernmental Personnel Act (IPA) Mobility Program		GFC	27.011	(44)	0
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011	66,897	0
SUBTOTAL DIRECT FROM:				66,853	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				66,853	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				66,853	0
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
DIRECT FROM:					
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts		SDA	30.002	366,058	0
SUBTOTAL DIRECT FROM:				366,058	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				366,058	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				366,058	0
GENERAL SERVICES ADMINISTRATION					
GENERAL SERVICES ADMINISTRATION					
DIRECT FROM:					
GENERAL SERVICES ADMINISTRATION					
Donation of Federal Surplus Personal Property	*	CFB	39.003	961,636	0
SUBTOTAL DIRECT FROM:				961,636	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				961,636	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				961,636	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Aerospace Education Services Program		GFB	43.001	668,494	0
Aerospace Education Services Program		GGB	43.001	50,307	0
Technology Transfer		EBA	43.002	287,271	0
Technology Transfer		GFB	43.002	825,649	0
Undergrad Student Awards for Res		GKA	43.NGT5-90057	7,570	0
SUBTOTAL DIRECT FROM:				1,839,291	0
PASS-THROUGH PROGRAMS FROM:					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
HACU					
Technology Transfer		GJD	43.002 / 43.NAG5-3491	3,245	0
SPACE TELESCOPE SCIENC					
Aerospace Education Services Program		GFB	43.001 / 43.ED-90109.01-96A	4,496	0
Technology Transfer		GFB	43.002 / 43.ED-90036.01-94A	100	0
Technology Transfer		GFB	43.002 / 43.ED-90154.01-97A	12,962	0
UNIVERSITIES SPACE RES					
Technology Transfer		GFB	43.002 / 43.5052-004	8,163	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				28,966	0
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				1,868,257	0
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				1,868,257	0
NATIONAL ENDOWMENT FOR THE HUMANITIES					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Institute of Museum and Library Services: General Operating Support		GCA	45.301	52,976	0
State Library Program		DAA	45.310	60,134	171,527
Fiscal Year 1997 Museum Assessment Program		GHD	45.IM-70027-97	819	0
SUBTOTAL DIRECT FROM:				113,929	171,527
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				113,929	171,527
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Arts Folk and Traditional Arts		GBA	45.015	0	4,000
Promotion of the Arts: Grants to Organizations and Individuals		GBA	45.024	0	417,800
SUBTOTAL DIRECT FROM:				0	421,800
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				0	421,800
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Humanities: Fellowships and Stipends		GFB	45.160	18,470	0
Promotion of the Humanities: Public Programs		GCA	45.164	5,643	0
SUBTOTAL DIRECT FROM:				24,113	0
PASS-THROUGH PROGRAMS FROM:					
COLORADO ENDOWMENT FOR					
Promotion of the Humanities: Public Programs		GFB	45.164 / 45.P019-0397-011	2,977	0
Co Endowment of the Humanities					
Promotion of the Humanities: Federal/State Partnership		GJD	45.129 / 45.P010-0397-005	3,564	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,541	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				30,654	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				144,583	593,327
NATIONAL SCIENCE FOUNDATION					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION					
DIRECT FROM:					
NATIONAL SCIENCE FOUNDATION					
Engineering Grants		GFB	47.041	58,717	41,654
Engineering Grants		GGB	47.041	37,234	0
Engineering Grants		PJA	47.041	1,000	0
Mathematical and Physical Sciences		GFB	47.049	318,306	0
Mathematical and Physical Sciences		GFD	47.049	30,627	0
Geosciences		GFB	47.050	36,623	0
Geosciences		GGB	47.050	137,597	0
Computer and Information Science and Engineering		GFB	47.070	78,968	0
Computer and Information Science and Engineering		GGB	47.070	66,223	0
Science and Technology Centers		GFB	47.073	100,046	0
Science and Technology Centers		GGB	47.073	25,422	0
Biological Sciences		GFB	47.074	2,585,910	0
Biological Sciences		GFE	47.074	11,196	0
Biological Sciences		GGB	47.074	220,645	0
Social, Behavioral, and Economic Sciences		GFB	47.075	123,848	0
Social, Behavioral, and Economic Sciences		GGB	47.075	12,239	0
Education and Human Resources		DAA	47.076	1,100,470	1,097,688
Education and Human Resources		GFB	47.076	164,198	0
Education and Human Resources		GFD	47.076	11,890	0
Education and Human Resources		GGB	47.076	706,521	108,543
Education and Human Resources		GJA	47.076	43,543	0
Education and Human Resources		GJE	47.076 / 47.ESI-9553685	70,108	0
Academic Research Infrastructure		GFB	47.077	35,202	0
Academic Research Infrastructure		GGH	47.077	1,152,375	0
Polar Programs (B) -		GHE	47.078 / 47.INT-9805457	31,108	0
Mathematical Sciences		GGJ	47.DMS-9500565	22,022	0
Environmental Tech Education Transfer to Native Americans		GHC	47.DUE-945633	56,997	8,720
Multimedia/Data Acqu.		GGJ	47.DUE-9750602	23,906	0
Rcky Mtn Tchr Ed-Math & Science		GKA	47.DUE9354033	340,798	749,207
Rcky Mtn Secndry Tchr Enhanc		GKA	47.ESI-9355642	196,105	0
Elementary, Secondary and Informal Education/Young Scholars Program		GHD	47.ESI-9452667	32,302	0
WGIDPO-Gender Equity in Science, Engineering & Mathmatics Education		GHD	47.HDR-9714751	9,131	0
SUBTOTAL DIRECT FROM:				7,841,277	2,005,812
PASS-THROUGH PROGRAMS FROM:					
ARIZONA STATE UNIVERSI					
Engineering Grants		GFB	47.041 / 47.97UR048/KMD52702520	679	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-16-25	722	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-16-26	742	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-18	403	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-18/SUB	756	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-19/SUB	756	0
Engineering Grants		GFB	47.041 / 47.PO#03162000070	34	0
Mathematical and Physical Sciences		GFB	47.049 / 47.KMD52702520/97UR002	800	0
Biological Sciences		GFB	47.074 / 47.KMD 5270-25-17/SUB	11,746	0
Biological Sciences		GFB	47.074 / 47.KMD52702520/97UR035	377	0
Education and Human Resources		GFB	47.076 / 47.KMD2414-25-10/SUB	(4)	0
Education and Human Resources		GFB	47.076 / 47.KMD5270-25-17	24,825	0
Arizona State Univ.					
Coalition/Minority Degree		GGJ	47.F97UR015	539	0
Coalition/Minority Degree		GGJ	47.S97UR008	563	0
Arizona State University					
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.KMD5270-4-15/SUB	176	0
Colo Systemic Initiative					
Connect Project		GGJ	47.CSSI-011A	29,641	0
New Mexico Highlands University					
Undergraduate Science, Engineering, and Mathematics Education		GHB	47.071 / 47.ESR9554468	184,705	0
SPACE SCIENCE INSTITUT					
Science and Technology Centers		GFB	47.073 / 47.SUB117	58,328	0
Education and Human Resources		GFB	47.076 / 47.OCG1062B	28,569	0
ST VRAIN VALLEY SCHOOL					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Education and Human Resources		GFB	47.076 / 47.705577	13,441	0
San Diego State University Foundation					
Using Computer Technology to Develop Constructivist-Oriented Classroom		GHD	47.522685-8529 RLL	3,092	0
Social Science Ed Consort.					
Social Studies Tchr Intrnet/Ldrshp Trn		GKA	47.NSF ESI-9618969	2,054	0
Southern Illinois Univ					
Biology Field Study		GKA	47.DUE-95554807	1,872	0
UCAR-NCAR-COMET Atmospheric Tech. Divis.					
Geosciences		GGB	47.050 / 47.UCAR S96 84107	709	0
UCAR-NCAR-SOARS					
Geosciences		GGB	47.050 / 47.UCAR/SOAR	24,277	0
UNIVERSITY CORP. FOR A					
Education and Human Resources		GFB	47.076 / 47.S97-83875	82,944	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				472,746	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION				8,314,023	2,005,812
SUBTOTAL NATIONAL SCIENCE FOUNDATION				8,314,023	2,005,812
SECURITIES AND EXCHANGE COMMISSION					
SECURITIES AND EXCHANGE COMMISSION					
DIRECT FROM:					
SECURITIES AND EXCHANGE COMMISSION					
Securities: Investigation of Complaints and SEC Information		GFB	58.001	23,112	0
SUBTOTAL DIRECT FROM:				23,112	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION				23,112	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION				23,112	0
SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM:					
SMALL BUSINESS ADMINISTRATION					
Business Development Assistance to Small Business		GKA	59.005	619	0
Small Business Development Center		EDA	59.037	104,490	894,602
SUBTOTAL DIRECT FROM:				105,109	894,602
PASS-THROUGH PROGRAMS FROM:					
SBA/MOED					
Small Business Development Center		GJD	59.037	14,202	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				14,202	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				119,311	894,602
SUBTOTAL SMALL BUSINESS ADMINISTRATION				119,311	894,602
SMITHSONIAN INSTITUTE					
DIRECT FROM:					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SMITHSONIAN INSTITUTE					
Smithsonian Institution Programs in Basic Research in Collaboration with Smithsonian Institution Staff		GGB	60.001	657	0
SUBTOTAL DIRECT FROM:				657	0
SUBTOTAL SMITHSONIAN INSTITUTE				657	0
SUBTOTAL				657	0
DEPARTMENT OF VETERANS AFFAIRS					
DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
DEPARTMENT OF VETERANS AFFAIRS					
Annual Reporting Fee Reimbursement		GJB	64.21.4206	5,020	0
SUBTOTAL DIRECT FROM:				5,020	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				5,020	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Veterans Information and Assistance		GFD	64.115	8,687	0
Vocational Rehabilitation for Disabled Veterans		GFD	64.116	539,172	0
Vocational Training for Certain Veterans Receiving VA Pension		GJA	64.123	210,638	0
Vocational Training for Certain Veterans Receiving VA Pension		GJH	64.123	133	0
Vocational and Educational Counseling for Service Members and Veterans		GJJ	64.125	5,068	0
Veteran's Recording Fee		GGJ	64.UNKNOWN	583	0
SUBTOTAL DIRECT FROM:				764,281	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				764,281	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Veterans State Domiciliary Care		ILB	64.014	179,386	0
Veterans State Nursing Home Care		ILB	64.015	617,103	0
Veterans State Nursing Home Care		ILC	64.015	1,445,723	0
Veterans State Nursing Home Care		ILD	64.015	1,135,858	0
Veterans State Nursing Home Care		ILE	64.015	0	1,116,660
Sharing Specialized Medical Resources		GFE	64.018	2,105,983	0
SUBTOTAL DIRECT FROM:				5,484,053	1,116,660
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				5,484,053	1,116,660
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				6,253,354	1,116,660
ENVIRONMENTAL PROTECTION AGENCY					
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Education and Training Program		GFB	66.950	44,674	0
Environmental Education and Training Program		GGB	66.950	3,523	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				48,197	0
SUBTOTAL ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY				48,197	0
ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL PROTECTION AGENCY					
IPA Bulanowski		FAA	66.08-065-97-99N	48,758	0
Comprehensive Environmental Restoration & Liability Act		NAA	66.199611	1,795	600
Performance Partnership Grants (A,B) -		FAA	66.605	4,324,054	609,661
Surveys, Studies, Investigations and Special Purpose Grants (B) -		FAA	66.606	93,845	85,250
IPA Laumann		FAA	66.AIR-GI7-EPA	34,782	0
AST DATABASE		KAA	66.X998409-01	15,589	0
WQC Special Study-GW/Wellhead		FAA	66.X998589-01	3,133	6,375
EPA Animas La Plata		EAA	66.X998623-01-0	1,383	0
EPA/ RAQC		EAA	66.X998665-01-0	80,023	0
SUBTOTAL DIRECT FROM:				4,603,362	701,886
PASS-THROUGH PROGRAMS FROM:					
Envir. Council of the States					
Ecos Projects		FAA	66.CX824461-01-4	24,378	0
Montana State Univ					
Unclassified Grants and Contracts		DAA	66.000 / 66. 9810749	0	3,000
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,378	3,000
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				4,627,740	704,886
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Protection Consolidated Grants: Program Support		PAA	66.600	103,211	227,586
Environmental Protection Consolidated Grants: Program Support		PIA	66.600	916	20,743
Environmental Protection Consolidated Grants: Program Support		PJA	66.600	(58)	0
SUBTOTAL DIRECT FROM:				104,069	248,329
SUBTOTAL OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY				104,069	248,329
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
Air Pollution Control Program Support		FAA	66.001	76,858	62,444
Air Pollution Control Program Support		GGB	66.001	6,149	0
Air Pollution Control Manpower Training		GFE	66.003	22,726	0
State Indoor Radon Grants		GFC	66.032	49,997	69,479
State Indoor Radon Grants		GGB	66.032	17,086	0
SUBTOTAL DIRECT FROM:				172,816	131,923
PASS-THROUGH PROGRAMS FROM:					
New Mexico State University					
Air Pollution Control Program Support		GGB	66.001 / 66.Q00269 AMD 2	27,428	0
PETE-Partnership for Environmental Techn					
Air Pollution Control Program Support		GGB	66.001 / 66.10034 AMD 1	155,454	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				182,882	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				355,698	131,923

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700	402,217	0
Toxic Substances Compliance Monitoring Cooperative Agreements		GGB	66.701	10,000	0
SUBTOTAL DIRECT FROM:				412,217	0
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY				412,217	0
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY					
TSCA Title IV State Lead Grants: Certification of Lead-Based Paint Professionals		FAA	66.707	(2,534)	0
SUBTOTAL DIRECT FROM:				(2,534)	0
SUBTOTAL OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY				(2,534)	0
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
Pollution Prevention Grants Program		FAA	66.708	86,000	0
Pollution Prevention Grants Program		GGB	66.708	8,318	0
SUBTOTAL DIRECT FROM:				94,318	0
SUBTOTAL OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY				94,318	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Protection: Consolidated Research		GFB	66.500	61,940	0
SUBTOTAL DIRECT FROM:				61,940	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY				61,940	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY					
Hazardous Waste Management State Program Support		FAA	66.801	1,393,328	138,365
Superfund State Site: Specific Cooperative Agreements		FAA	66.802	4,475,457	530,886
State Underground Storage Tanks Program		KAA	66.804	176,860	0
Leaking Underground Storage Tank Trust Fund Program		KAA	66.805	527,485	0
CEPP Technical Assistance Grants Program		NAA	66.810	0	50,000
Cameo Training		RAA	66.UNKNOWN	9,023	0
SUBTOTAL DIRECT FROM:				6,582,153	719,251
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY				6,582,153	719,251
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY					
Solid Waste Management Assistance		EFA	66.808	0	37,966
Solid Waste Management Assistance		GJE	66.808	191,743	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				191,743	37,966
SUBTOTAL OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY				191,743	37,966
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
Water Pollution Control: State and Interstate Program Support		GGB	66.419	31,140	0
Water Pollution Control: State and Interstate Program Support		PKA	66.419	(1,456)	0
State Underground Water Source Protection		GJL	66.433	14,189	0
State Underground Water Source Protection		PHA	66.433	102,169	0
Construction Management Assistance		FAA	66.438	235,796	0
Water Quality Management Planning		FAA	66.454	109,971	35,862
Nonpoint Source Implementation Grants		FAA	66.460	39,118	952,908
Nonpoint Source Implementation Grants		PKA	66.460	16,141	0
National Pollutant Discharge Elimination System Related State Program Grants		FAA	66.463	1,794	27,192
SUBTOTAL DIRECT FROM:				548,862	1,015,962
PASS-THROUGH PROGRAMS FROM:					
Colorado Water Resources					
Capitalization Grants for State Revolving Funds		FAA	66.458 / 66.CS080001-96-3	550,935	0
Capitalization Grants for State Revolving Funds		FAA	66.458 / 66.WQC-XQ8-POW	264,016	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				814,951	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY				1,363,813	1,015,962
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				13,839,354	2,858,317
NUCLEAR REGULATORY COMMISSION					
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
DIRECT FROM:					
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
Radiation Control: Training Assistance and Advisory Counseling		FAA	77.001	5,775	2,288
SUBTOTAL DIRECT FROM:				5,775	2,288
SUBTOTAL OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION				5,775	2,288
SUBTOTAL NUCLEAR REGULATORY COMMISSION				5,775	2,288
DEPARTMENT OF ENERGY					
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
Unclassified Grants and Contracts		KAA	81.000	4,030	87,847
Petroleum Violation Escrow		EFA	81.Court Order Exxon	1,424,599	1,263,783
Petroleum Violation Escrow		EFA	81.Court Order Stripper Wel	494,963	1,872,856
Petroleum Violation Escrow		EFA	81.Court Order Texaco	36,479	2,920,000
Rebuild America/Rebuild Colorado Communities		EFA	81.DE-FC48-95G010130	1,017	43,475
Alternative Fuels Rebate Program		EFA	81.DE-FG48-95R810537	0	78,584

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Reduction in VMT		EFA	81.DE-FG48-96R810596	0	61,000
Dept of Energy		PIA	81.DEFG2697BC14	75,550	1,529
		GFB	81.UNKNOWN	13	0
SUBTOTAL DIRECT FROM:				2,036,651	6,329,074
PASS-THROUGH PROGRAMS FROM:					
Geotech					
Prime Contract # DE-AC07-85ID12584		GHC	81.P92103	369	0
National Renewable Energy Lab					
Sustainable Energy Partnership		EFA	81.ACU-7-16913	0	70,430
Wind Resource Assessment		EFA	81.ZAT-7-15179	0	74,972
ROCKY FLATS LOCAL IMPA					
Environmental Restoration		GFB	81.092 / 81.RFLIITF	64,162	0
Western Governors Assn.					
R. Halvey - Salary		FAA	81.AIR-XL7-WGA	82,172	0
J. Leary - Salary		FAA	81.OEP-XW3-WGA	94,104	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				240,807	145,402
SUBTOTAL DEPARTMENT OF ENERGY				2,277,458	6,474,476
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY					
DIRECT FROM:					
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY					
National Energy Information Center		PIA	81.039	23,636	0
SUBTOTAL DIRECT FROM:				23,636	0
SUBTOTAL ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY				23,636	0
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
National Resource Center for Plutonium		FAA	81.110	3,163,461	1,075,154
SUBTOTAL DIRECT FROM:				3,163,461	1,075,154
SUBTOTAL OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY				3,163,461	1,075,154
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
State Energy Program		EFA	81.041	327,586	93,456
State Energy Program		PFA	81.041	30,156	998
Weatherization Assistance for Low-Income Persons		EFA	81.042	321,975	2,759,018
Energy Conservation for Institutional Buildings		EFA	81.052	3,293	36,940
SUBTOTAL DIRECT FROM:				683,010	2,890,412
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				683,010	2,890,412
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
University-Laboratory Cooperative Program		GGB	81.004	53,968	0
Office of Energy Research Financial Assistance Program		GGB	81.049	5,733	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				59,701	0
PASS-THROUGH PROGRAMS FROM:					
Oak Ridge Associated Universities					
Office of Energy Research Financial Assistance Program		GGB	81.049 / 81.CK397,14516,25722,716	2,131	0
Oak Ridge Association University					
Office of Energy Research Financial Assistance Program		GJD	81.049	15,651	0
Univ. of California at Santa Barbara					
University-Laboratory Cooperative Program		GGB	81.004 / 81.DE-FG03-91ER40618 SUB	(183)	0
University City Science Center					
University-Laboratory Cooperative Program		GGB	81.004 / 81.DE-FC01-97EE41319	79,865	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				97,464	0
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY				157,165	0
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
Technology Development for Environmental Management		FAA	81.104	483,887	0
SUBTOTAL DIRECT FROM:				483,887	0
PASS-THROUGH PROGRAMS FROM:					
Western Governors Assn.					
Technology Development for Environmental Management		FAA	81.104 / 81.30355-5	13,643	0
Technology Development for Environmental Management		FAA	81.104 / 81.30355-6	297	0
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States & Tribal Concerns, Proposed Solutio		FAA	81.106 / 81.2611	169,278	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				183,218	0
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY				667,105	0
SUBTOTAL DEPARTMENT OF ENERGY				6,971,835	10,440,042
UNITED STATES INFORMATION AGENCY					
UNITED STATES INFORMATION AGENCY					
DIRECT FROM:					
UNITED STATES INFORMATION AGENCY					
Educational Exchange: Graduate Students		GGB	82.001	9,807	0
SUBTOTAL DIRECT FROM:				9,807	0
PASS-THROUGH PROGRAMS FROM:					
NAFSA ASSOC.					
PAVE		GFD	82.202 939 3128	1,868	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,868	0
SUBTOTAL UNITED STATES INFORMATION AGENCY				11,675	0
SUBTOTAL UNITED STATES INFORMATION AGENCY				11,675	0
FEDERAL EMERGENCY MANAGEMENT AGENCY					
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY					
Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SA		NAA	83.011	19,421	70,337
SUBTOTAL DIRECT FROM:				19,421	70,337
SUBTOTAL EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY				19,421	70,337
FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM:					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
National Arson Prevention Initiative		NAA	83.546	0	10,800
Arson Awareness Education Program		RAA	83.EMD-97-GR-0029	12,000	0
SUBTOTAL DIRECT FROM:				12,000	10,800
PASS-THROUGH PROGRAMS FROM:					
Pueblo County, Colo.					
Joint Info. Center		GGJ	83.UNKNOWN	9,716	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,716	0
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				21,716	10,800
MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM:					
MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
Community Assistance Program: State Support Services Element (CAP-SSSE)		NAA	83.105	0	85,640
Earthquake Hazards Reduction Grants		NAA	83.521	0	36,355
Mitigation Assistance Program		NAA	83.535	5,286	42,917
Flood Mitigation Assistance		NAA	83.536	0	135,454
SUBTOTAL DIRECT FROM:				5,286	300,366
SUBTOTAL MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				5,286	300,366
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM:					
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
Civil Defense State and Local Emergency Mangement Assitance		RAA	83.503	9,123	0
State Disaster Preparedness Grants		NAA	83.505	11,949	24,641
Emergency Management: State and Local Assistance		NAA	83.534	906,685	866,998
Preparedness, Training And Exercises Directorate		NAA	83.EMD97PA0225	500	0
SUBTOTAL DIRECT FROM:				928,257	891,639
SUBTOTAL PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				928,257	891,639
PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM:					
PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
Hazard Mitigation Grant		NAA	83.548	0	150,775
SUBTOTAL DIRECT FROM:				0	150,775
SUBTOTAL PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				0	150,775
RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY					
Disaster Assistance		IHA	83.516	102,907	2,058,149
Public Assistance Grants		NAA	83.544	53,902	3,063,613
SUBTOTAL DIRECT FROM:				156,809	5,121,762
SUBTOTAL RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY				156,809	5,121,762
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY					
DIRECT FROM:					
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY					
First Responder Anti-Terrorism Training Assistance		NAA	83.547	26,400	52,758
Chemical Stockpile and Emergency Preparedness Program		NAA	83.549	600,093	921,892
SUBTOTAL DIRECT FROM:				626,493	974,650
SUBTOTAL UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY				626,493	974,650
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				1,757,982	7,520,329
DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
Unclassified Grants and Contracts		DAA	84.000 / 84.RN94136006	37,273	0
		GFB	84.IPA 2016B	38,561	0
SUBTOTAL DIRECT FROM:				75,834	0
PASS-THROUGH PROGRAMS FROM:					
CORRA					
Child Care		GJM	84.UNKNOWN	11,539	0
FPFS		GJM	84.UNKNOWN	18,684	0
Kansas St Board of Ed.					
Partnership School Teacher Mentors		GKA	84.Proj No. 97454-2	4,571	0
National Writing Project Corporation					
National Writing Project Model		GKA	84.Contract #97-001	14,970	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				49,764	0
SUBTOTAL DEPARTMENT OF EDUCATION				125,598	0
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Eisenhower Professional Development: Federal Activities		GKA	84.168	134,476	0
Fund for the Improvement of Education		DAA	84.215	400,385	50,500
SUBTOTAL DIRECT FROM:				534,861	50,500
PASS-THROUGH PROGRAMS FROM:					
AAHE					
Fund for the Improvement of Education		GGJ	84.215	7,832	37,825
Council of Chief State School Office					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Fund for the Improvement of Education		DAA	84.215 / 84.McAulif/97	757	31,935
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,589	69,760
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				543,450	120,260
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Civil Rights Training and Advisory Services		GHD	84.004	720,500	0
SUBTOTAL DIRECT FROM:				720,500	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				720,500	0
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
International: Overseas: Group Projects Abroad		GHD	84.021	59,824	0
Higher Education: Institutional Aid		GJD	84.031	238,064	0
Higher Education: Institutional Aid		GJM	84.031	177,969	0
Federal Perkins Loan Cancellations		GGB	84.037	23,415	0
Federal Perkins Loan Cancellations		GGH	84.037	19,463	0
Federal Perkins Loan Cancellations		GGJ	84.037	183,739	0
Federal Perkins Loan Cancellations		GHC	84.037	1,206	0
Federal Perkins Loan Cancellations		GKA	84.037	65,350	0
TRIO: Student Support Services		GFB	84.042	200,485	0
TRIO: Student Support Services		GFD	84.042	162,382	0
TRIO: Student Support Services		GGB	84.042	225,458	0
TRIO: Student Support Services		GGH	84.042	183,534	0
TRIO: Student Support Services		GGJ	84.042	193,122	0
TRIO: Student Support Services		GHB	84.042	23,994	0
TRIO: Student Support Services		GHD	84.042	176,545	0
TRIO: Student Support Services		GJD	84.042	169,667	0
TRIO: Student Support Services		GJF	84.042	187,134	0
TRIO: Student Support Services		GJK	84.042	215,549	0
TRIO: Student Support Services		GJM	84.042	243,505	0
TRIO: Student Support Services		GJR	84.042	175,244	0
TRIO: Student Support Services		GKA	84.042	197,721	0
TRIO: Talent Search		GGB	84.044	254,080	0
TRIO: Talent Search		GGH	84.044	191,549	0
TRIO: Talent Search		GHB	84.044	178,868	0
TRIO: Talent Search		GJD	84.044	174,747	0
TRIO: Talent Search		GJM	84.044	178,839	0
TRIO: Upward Bound		GFB	84.047	525,654	0
TRIO: Upward Bound		GGB	84.047	341,217	0
TRIO: Upward Bound		GGJ	84.047	319,042	0
TRIO: Upward Bound		GHB	84.047	319,101	0
TRIO: Upward Bound		GHD	84.047	524,741	0
TRIO: Upward Bound		GJK	84.047	193,455	0
TRIO: Upward Bound		GJM	84.047	380,342	0
TRIO: Upward Bound		GKA	84.047	210,602	0
TRIO: Educational Opportunity Centers		GGB	84.066	362,653	0
TRIO: Educational Opportunity Centers		GGJ	84.066	272,136	0
TRIO: Educational Opportunity Centers		GJD	84.066	520,994	0
State Student Incentives Grants		GAA	84.069	696,397	0
State Student Incentives Grants		GHC	84.069	20,136	0
State Student Incentives Grants		GLA	84.069	15,809	0
Fund for the Improvement of Postsecondary Education		GJA	84.116	81,643	0
Fund for the Improvement of Postsecondary Education		GJE	84.116 / 84.P116N50017	82,949	0
College Housing and Academic Facilities Loans		GGB	84.142	97,384	0
College Housing and Academic Facilities Loans		GKA	84.142	50,536	0
Business and International Education		GGJ	84.153	2,747	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Business and International Education		GJJ	84.153	86,365	0
Byrd Honors Scholarships		DAA	84.185	0	361,017
Graduate Assistance in Areas of National Need		GFB	84.200	105,304	0
Graduate Assistance in Areas of National Need		GGB	84.200	36,647	0
McNair Post-Baccalaureate Achievement		GFB	84.217	265,161	0
McNair Post-Baccalaureate Achievement		GGB	84.217	193,784	0
McNair Post-Baccalaureate Achievement		GKA	84.217	205,867	0
Centers for International Business Education		GFD	84.220	237,830	0
Urban Community Service		GFD	84.252	85,485	0
SUBTOTAL DIRECT FROM:				10,335,434	361,017
PASS-THROUGH PROGRAMS FROM:					
NATIONAL ACADEMY OF ED					
Faculty Development Fellowship		GFB	84.271 / 84.NAE-OCG3025	5,150	0
PACE UNIVERSITY					
Fund for the Improvement of Postsecondary Education		GFD	84.116 / 84.0196.12.098Da	4,016	0
Temple Univ.					
Fund for the Improvement of Postsecondary Education		GGJ	84.116	10,320	0
UNIV. OF ARIZONA					
Fund for the Improvement of Postsecondary Education		GFD	84.116 / 84.P423547	21,958	0
UNIVERSITY OF MINNESOT					
Fund for the Improvement of Postsecondary Education		GFB	84.116 / 84.S4758040101	339	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				41,783	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				10,377,217	361,017
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Rehabilitation Services: Vocational Rehabilitation Grants to States		IHA	84.126	26,165,533	911,639
Rehabilitation Services: Service Projects		IHA	84.128	34,056	15,812
Rehabilitation Long-Term Training		GKA	84.129	358,599	0
National Institute on Disability and Rehabilitation Research		GFE	84.133	123,384	46,944
Independent Living: State Grants		IHA	84.169	22,148	261,658
Supported Employment Services for Individuals with Severe Disabilities		IHA	84.187	444,481	0
State Grants for Assistive Technology		GFE	84.224	607,906	56,699
Special Projects and Demonstrations for Providing Vocational Rehabilitation Services to Individuals with Sever		GGB	84.235	193,010	0
Rehabilitation Training: Continuing Education		GKA	84.264	326,722	0
Rehabilitation Training: State Vocational Rehabilitation Unit In-Service Training		IHA	84.265	58,806	0
SUBTOTAL DIRECT FROM:				28,334,645	1,292,752
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				28,334,645	1,292,752
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
Vocational Education: Basic Grants to States		GJA	84.048	14,563,162	0
SUBTOTAL DIRECT FROM:				14,563,162	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION				14,563,162	0
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Immigrant Education		DAA	84.162	10,407	723,521
Bilingual Education Support Services		DAA	84.194	102,668	3,840

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Bilingual Education: Professional Development		GFB	84.195	83,247	0
Bilingual Education: Professional Development		GFD	84.195	2,848	0
SUBTOTAL DIRECT FROM:				199,170	727,361
PASS-THROUGH PROGRAMS FROM:					
VANDERBILT UNIVERSITY					
Bilingual Education		GFB	84.003 / 84.14299-54	48,369	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				48,369	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				247,539	727,361
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
PASS-THROUGH PROGRAMS FROM:					
School District #1					
National Institute on Early Childhood Development and Education		GJD	84.307 / 84.98 02557	24,398	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,398	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				24,398	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Title I Grants to Local Educational Agencies		DAA	84.010	1,083,522	67,032,199
Migrant Education: Basic State Grant Program		DAA	84.011	407,351	2,185,870
Title I Program for Neglected and Delinquent Children		DAA	84.013	0	92,853
Migrant Education: High School Equivalency Program		GFB	84.141	391,230	0
Safe and Drug-Free Schools: State Grants		DAA	84.186	333,527	4,230,910
Safe and Drug-Free Schools: State Grants		EAA	84.186	19,089	0
Safe and Drug-Free Schools: State Grants		NAA	84.186	242,206	703,836
Education for Homeless Children and Youth		DAA	84.196	46,560	166,838
Even Start: State Educational Agencies		DAA	84.213	41,172	653,247
Even Start: Migrant Education		DAA	84.214	0	94,950
Capital Expenses		DAA	84.216	0	13,639
State School Improvement Grants		DAA	84.218	0	96,338
Goals 2000: State and Local Education Systemic Improvement Grants		DAA	84.276	472,869	3,810,945
Eisenhower Professional Development State Grants		DAA	84.281	346,178	2,611,565
Eisenhower Professional Development State Grants		GAA	84.281	297,700	0
Charter Schools		DAA	84.282	98,045	1,533,503
Innovative Education Program Strategies		DAA	84.298	568,742	3,501,680
Goals 2000: Parental Assistance Program		KAA	84.310	12,181	0
Technology Literacy Challenge Fund Grants		DAA	84.318	134,714	1,191,784
SUBTOTAL DIRECT FROM:				4,495,086	87,920,157
PASS-THROUGH PROGRAMS FROM:					
Access Housing Inc.					
Education for Homeless Children and Youth		GJD	84.196	8,033	0
Adams County					
School to Work Opportunities, Urban/Rural Opportunities Grant		GJD	84.278 / 84.V278D60048	149,011	0
BENNETT SCHOOL DISTR.					
Goals 2000: State and Local Education Systemic Improvement Grants		GFD	84.276 / 84.303 866 6675	11,021	0
Clayton Foundation					
Goals 2000: Parental Assistance Program		GJD	84.310	30,212	0
Education Develop Ctr					
Safe and Drug-Free Schools and Communities: National Programs		GKA	84.184 / 84.Mini Grant-Drug&Alcoh	1,115	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				199,392	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				4,694,478	87,920,157

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Special Education: Innovation and Development		GKA	84.023	(246)	0
Early Education for Children with Disabilities		GFB	84.024	45,412	0
Early Education for Children with Disabilities		GFE	84.024	390,325	0
Services for Children with Deaf-Blindness		DAA	84.025	93,736	32,765
Special Education: Grants to States		DAA	84.027	2,357,950	30,108,960
Special Education: Personnel Development and Parent Training		DAA	84.029	73,602	0
Special Education: Personnel Development and Parent Training		GFB	84.029	388,096	0
Special Education: Personnel Development and Parent Training		GFD	84.029	387,395	0
Special Education: Personnel Development and Parent Training		GFE	84.029	348,493	37,059
Special Education: Personnel Development and Parent Training		GGB	84.029	12,559	0
Special Education: Personnel Development and Parent Training		GJE	84.029	160,924	0
Special Education: Personnel Development and Parent Training		GKA	84.029	778,138	0
Special Education: Postsecondary Education Programs for Persons with Disabilities		GGB	84.078	80,308	25,000
Special Education: Program for Severely Disabled Children		DAA	84.086	243,214	86,694
Special Education: Program for Severely Disabled Children		GFC	84.086	125,444	0
Special Education: Program for Severely Disabled Children		GFD	84.086	214,145	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		GJE	84.160	154,599	0
Special Education: Preschool Grants		DAA	84.173	304,025	3,670,121
Rehabilitation Services: Independent Living Services for Older Individuals Who are Blind		IHA	84.177	(2,888)	198,185
Special Education: Grants for Infants and Families with Disabilities		DAA	84.181	663,494	3,321,337
Special Education: Technology and Media Services for Individuals with Disabilities		GGB	84.327	87,004	0
SUBTOTAL DIRECT FROM:				6,905,729	37,480,121
PASS-THROUGH PROGRAMS FROM:					
Black Hills Spec. Svcs. Coop of S Dakota					
Special Education: Grants to States		GGB	84.027	23,297	0
Montana Department of Education					
Special Education: Grants to States		GJE	84.027 / 84.98-77-6237-1002	37,200	0
UNIVERSITY OF DENVER					
Special Education: Personnel Development and Parent Training		GFE	84.029 / 84.DU H029D50027	(606)	0
Special Education: Personnel Development and Parent Training		GFE	84.029 / 84.DU H029D50027-3	22,932	0
UNIVERSITY OF NEW MEXI					
Special Education: Personnel Development and Parent Training		GFB	84.029 / 84.3-37356-7802	22,293	0
UNIVERSITY OF NORTH CA					
Special Education: Innovation and Development		GFE	84.023 / 84.UNC 5-36216	670	0
Special Education: Innovation and Development		GFE	84.023 / 84.UNC 5-36216 2	2,975	0
UNIVERSITY OF VIRGINIA					
Special Education: Innovation and Development		GFB	84.023 / 84.5-34232	36,722	0
University of Minnesota					
Secondary Education and Transitional Services for Youth with Disabilities		GGB	84.158 / 84.SUBGRANT 98-178 PO E3	4,820	0
Wyoming Department of Education					
Special Education: Grants to States		GJE	84.027 / 84.Contract #9800	50,271	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				200,574	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				7,106,303	37,480,121
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Bilingual Education: Program Enhancement Grants		GFB	84.289	85,227	0
Bilingual Education: Program Enhancement Grants		GFD	84.289	127,770	0
Foreign Language Assistance		DAA	84.293	26,452	0
SUBTOTAL DIRECT FROM:				239,449	0
SUBTOTAL OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				239,449	0
OFFICE OF THE SECRETARY					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF THE SECRETARY					
Public Library Services		DAA	84.034	957,311	418,017
Interlibrary Cooperation and Resource Sharing		DAA	84.035	53,616	41,000
Library Research and Demonstrations		DAA	84.039	5,376	0
Library Research and Demonstrations		GGJ	84.039	17,965	0
National Diffusion Network		GFB	84.073	2,788	0
Harris Fellowships		GFB	84.094	132,712	0
Public Library Construction and Technology Enhancement		DAA	84.154	0	36,732
Demonstration Projects for the Integration of Vocational and Academic Learning		GGJ	84.248	1,420	0
SUBTOTAL DIRECT FROM:				1,171,188	495,749
SUBTOTAL OFFICE OF THE SECRETARY				1,171,188	495,749
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
Adult Education: State Grant Program		DAA	84.002	471,734	2,337,731
National Vocational Education Research		GFD	84.051	574,704	0
Workplace Literacy Partnerships		GGJ	84.198	50,182	7,865
Workplace Literacy Partnerships		GJA	84.198	324,788	0
Literacy Programs for Prisoners		CAA	84.255	22,759	0
SUBTOTAL DIRECT FROM:				1,444,167	2,345,596
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION				1,444,167	2,345,596
SUBTOTAL DEPARTMENT OF EDUCATION				69,592,094	130,743,013
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION					
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION					
DIRECT FROM:					
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION					
National Historical Publications and Records Grants	*	AMA	89.003 / 89.97-028	28,101	0
SUBTOTAL DIRECT FROM:				28,101	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				28,101	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				28,101	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Family Preservation and Support Services		GGB	93.556	42,156	0
Family Preservation and Support Services		IHA	93.556	103,165	2,080,030
SUBTOTAL DIRECT FROM:				145,321	2,080,030
PASS-THROUGH PROGRAMS FROM:					
CORRA					
Family Preservation and Support Services		GJD	93.556 / 93.8DA#10	30,307	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				30,307	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				175,628	2,080,030
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Temporary Assistance for Needy Families (A) -		IHA	93.558	7,459,377	79,920,567
Assistance Payments (AFDC): Research		IHA	93.562	19,098	146,472
State Legalization Impact Assistance Grants (SLIAG)		IHA	93.565 / 93.Immigration Svs	74	0
Low-Income Home Energy Assistance (LIHEAP)		IHA	93.568	(1,555,448)	19,447,564
Child Care and Development Block Grant (CCDBG)		IHA	93.575	50,254	81,452
Community-Based Family Resource and Support Grants		GNA	93.590	190,823	95,288
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -		IHA	93.596	1,200,055	18,807,260
Head Start		EAA	93.600	259,955	0
Head Start		GGB	93.600	84,952	0
Head Start		GJH	93.600	3,576,897	0
Developmental Disabilities Basic Support and Advocacy Grants		IHA	93.630	487,404	370,363
Developmental Disabilities University Affiliated Programs		GFE	93.632	288,003	0
Children's Justice Grants to States		IHA	93.643	135,904	125
Child Welfare Services: State Grants		IHA	93.645	0	5,149,809
Adoption Opportunities		IHA	93.652	243,373	64,221
Temporary Child Care and Crisis Nurseries		IHA	93.656	38,509	134,471
Foster Care: Title IV-E		IHA	93.658	5,362,219	27,795,353
Adoption Assistance		IHA	93.659	368,750	7,085,596
Social Services Block Grant		IHA	93.667	2,478,651	34,069,606
Child Abuse and Neglect State Grants		IHA	93.669	219,159	109,901
Child Abuse and Neglect Discretionary Activities		GFE	93.670	80,876	51,025
Child Abuse and Neglect Discretionary Activities		IHA	93.670	90	3,206
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri		IHA	93.671	40,479	542,696
Independent Living		IHA	93.674	204,840	556,146
SUBTOTAL DIRECT FROM:				21,234,294	194,431,121
PASS-THROUGH PROGRAMS FROM:					
AMERICAN HUMANE ASSOCI					
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / 93.AMER HUM PN0195-110	3,562	0
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / 93.AMER HUM PN9512-016	1,309	0
CORRA					
Child Care and Development Block Grant (CCDBG)		GJD	93.575 / 93.8DA#10	156,030	0
STATE OF IDAHO					
Child Abuse and Neglect State Grants		GFE	93.669 / 93.IDAHO KC007100	710	0
Child Abuse and Neglect State Grants		GFE	93.669 / 93.IDAHO KC007100 A3	25	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				161,636	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				21,395,930	194,431,121
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title VII, Chapter 3: Programs for Prevention of Elder Abuse, Neglect, and Exp		IHA	93.041	(23,783)	51,008
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals		IHA	93.042	94,361	40,008
Special Programs for the Aging: Title III, Part F: Disease Prevention and Health Promotion Services		IHA	93.043	29,680	154,855
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers		IHA	93.044	142,095	3,759,265
Special Programs for the Aging: Title III, Part C: Nutrition Services		IHA	93.045	1,345,562	3,106,520
Special Programs for the Aging: Title III, Part D: In-Home Services for Frail Older Individuals		IHA	93.046	25,456	107,816
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GFE	93.048	125,049	0
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		IHA	93.048	11,963	0
Special Programs for the Aging: Title VII, Chapter 6: Allotments for Vulnerable Elder Rights Protection Progra		IHA	93.049	10,087	0
SUBTOTAL DIRECT FROM:				1,760,470	7,219,472

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
Weld Co Area Agency on Aging					
Administration on Aging-Needs Assmt		GKA	93.UNKNOWN	12,851	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				12,851	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,773,321	7,219,472
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
National Research Service Awards: Health Services Research Training		GFE	93.225	28,219	0
SUBTOTAL DIRECT FROM:				28,219	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				28,219	0
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
National Research Services Awards		GFE	93.186	136,779	0
National Research Services Awards		GGB	93.186	24,763	0
SUBTOTAL DIRECT FROM:				161,542	0
SUBTOTAL BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				161,542	0
CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
SJ Basin Health					
LaPlata Prevention Program		GGH	93.4H86SP06919-05-03	6,656	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,656	0
SUBTOTAL CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,656	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
National Death Index		FAA	93.0009630213	8,812	0
Statistical Analysis		FAA	93.0009769715	2,497	0
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		FAA	93.116	266,016	416,055
Acquired Immunodeficiency Syndrome (AIDS) Activity		FAA	93.118	2,879,907	2,266,157
Injury Prevention and Control Research and State and Community Based Programs		FAA	93.136	441,136	350,512
Health Program for Toxic Substances and Disease Registry		FAA	93.161	143,600	0
Occupational Safety and Health Research Grants		FAA	93.262	38,033	0
Occupational Safety and Health: Training Grants		GFE	93.263	43,272	0
Immunization Grants		FAA	93.268	1,943,773	1,977,887
Immunization Grants	*	FAA	93.268	0	5,920,731
Centers for Disease Control and Prevention: Investigations and Technical Assistance		FAA	93.283	1,538,690	467,981
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFE	93.283	189,497	97,626
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GGB	93.283	12,591	0
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		FAA	93.919	761,184	1,483,292
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other		DAA	93.938	169,201	118,633
HIV Prevention Activities: Health Department Based		FAA	93.940	22,157	(9,071)

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (		FAA	93.943	54,845	73,136
Preventive Health Services: Sexually Transmitted Diseases Control Grants		FAA	93.977	911,857	325,988
Preventive Health Services: Sexually Transmitted Diseases Research, Demonstrations, and Public		FAA	93.978	323,835	592,336
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		FAA	93.988	247,729	23,518
Preventive Health and Health Services Block Grant		FAA	93.991	2,234,114	0
SUBTOTAL DIRECT FROM:				12,232,746	14,104,781
PASS-THROUGH PROGRAMS FROM:					
AMERICAN NURSES ASSOCI					
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other		GFE	93.938 / 93.ANA 95-001-03	24,554	0
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other		GFE	93.938 / 93.ANA 95-001-2	(1,517)	0
American College Health Assn					
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other		GKA	93.938	2,078	0
Craig Hospital					
Disabilities Prevention		FAA	93.184 / 93.R04/CCR81432-01	56,675	0
University of California					
Centers for Research and Demonstration for Health Promotion and Disease Prevention		IIA	93.135 / 93.SA1766JB	7,752	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				89,542	0
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				12,322,288	14,104,781
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research		BAA	93.103	5,593	0
Food and Drug Administration: Research		FAA	93.103	312,000	59,031
SUBTOTAL DIRECT FROM:				317,593	59,031
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				317,593	59,031
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Consumer Affairs		GFD	93.678	(8)	0
State Children's Insurance Program		UHA	93.767	1,060,251	0
Medicare: Supplementary Medical Insurance		FAA	93.774	2,792,476	249,553
Health Care Financing Research, Demonstrations and Evaluations		FAA	93.779	65,609	47,057
Health Care Financing Research, Demonstrations and Evaluations		SFA	93.779	136,185	0
SUBTOTAL DIRECT FROM:				4,054,513	296,610
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				4,054,513	296,610
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Area Health Education Centers - Model Programs		GFE	93.107	101,321	131,781
Maternal and Child Health Federal Consolidated Programs		FAA	93.110	510,078	125,214
Maternal and Child Health Federal Consolidated Programs		GFE	93.110	1,279,940	167,134
Emergency Medical Services for Children		FAA	93.127	8,584	6,065
Primary Care Services: Resource Coordination and Development Primary Care Offices		FAA	93.130	138,150	125,877
Financial Assistance for Disadvantaged Health Professions Students		GFE	93.139	111,868	0
Financial Assistance for Disadvantaged Health Professions Students		GJD	93.139	12,077	0
AIDS Education and Training Centers		GFE	93.145	363,917	617,807
HIV Demonstration Program for Children, Adolescents, and Women		GFE	93.153	489,219	0
Grants for State Loan Repayment		GFE	93.165	0	123,051
Interdisciplinary Training for Health Care for Rural Areas		GFE	93.192	190,501	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Abstinence Education		FAA	93.235	43,630	156,390
Health Centers Grants for Migratory and Seasonal Farmworkers		FAA	93.246	746,282	34,764
Nurse Practitioner and Nurse-Midwifery Education Programs		GFE	93.298	251,597	0
Advanced Nurse Education		GFE	93.299	131,445	0
Professional Nurse Traineeships		GFC	93.358	46,162	0
Professional Nurse Traineeships		GFE	93.358	237,005	0
Professional Nurse Traineeships		GKA	93.358	39,954	0
Nurse: Special Projects		GFE	93.359	478,764	0
Grants for Graduate Training in Family Medicine		GFB	93.379	(5,172)	0
Grants for Graduate Training in Family Medicine		GFE	93.379	172,176	0
Health Careers Opportunity Program		GFE	93.822	175,582	0
Health Careers Opportunity Program		GGB	93.822	96,873	0
Grants for Residency Training in General Internal Medicine and/or General Pediatrics		GFE	93.884	158,748	44,318
Grants for Physician Assistant Training Program		GFE	93.886	138,241	0
Grants for Faculty Development in Family Medicine		GFE	93.895	4,147	0
Grants for Predoctoral Training in Family Medicine		GFE	93.896	37	0
Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		GFE	93.900	83,522	141,904
Rural Health Medical Education Demonstration Projects		GGJ	93.906	100,673	0
HIV Care Formula Grants		FAA	93.917	380,168	3,643,540
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GFE	93.925	38,337	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GGB	93.925	99,339	0
Special Projects of National Significance		GFE	93.928	99,526	130,268
Public Health Traineeships		GFD	93.964	133,547	0
Public Health Traineeships		GFE	93.964	13,801	0
Grants for Geriatric Education Centers		GFE	93.969	132,566	13,492
Grants for Establishment of Departments of Family Medicine		GFE	93.984	183,581	0
Maternal and Child Health Services Block Grant to the States		FAA	93.994	3,038,014	4,370,097
SUBTOTAL DIRECT FROM:				10,224,200	9,831,702
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY OF PE					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AAOP 1 MCU-17MHS1	2,824	0
Hlth Resources & Svcs Admin					
Primary Care Services: Resource Coordination and Development Primary Care Offices		FAA	93.130 / 93.FHS-WN7-ASD	8,423	0
SOCIETY TEACHERS FAMIL					
Primary Care Services: Resource Coordination and Development Primary Care Offices		GFE	93.130 / 93.HRSA 240 93 0010	(870)	0
Weld County, Colorado					
Health Centers Grants for Migratory and Seasonal Farmworkers		FAA	93.246 / 93.MIG-WZ6-WLD	145,607	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				155,984	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				10,380,184	9,831,702
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Human Genome Research		GFB	93.172	8,924	0
SUBTOTAL DIRECT FROM:				8,924	0
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				8,924	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research Related to Deafness and Communication Disorders		GGB	93.173	26,210	0
SUBTOTAL DIRECT FROM:				26,210	0
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				26,210	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Applied Toxicological Research and Testing		GGJ	93.114	85,277	0
Mental Health Research Grants		GFB	93.242	76,338	0
Alcohol National Research Service Awards for Research Training		GFE	93.272	203,807	0
Drug Abuse National Research Service Awards for Research Training		GFE	93.278	(427)	0
Drug Abuse Research Programs		GFB	93.279	76,092	0
Drug Abuse Research Programs		GFE	93.279	2,000	0
Mental Health National Research Service Awards for Research Training		GFB	93.282	108,100	0
Mental Health National Research Service Awards for Research Training		GFE	93.282	367,329	0
Nursing Research		GFE	93.361	65,842	0
Minority Biomedical Research Support		GGJ	93.375	286,048	0
Cancer Research Manpower		FAA	93.398	98,637	0
Cancer Research Manpower		GFE	93.398	27,979	0
Cancer Control		FAA	93.399	1,029,429	737,454
Cell Biology and Biophysics Research		GFB	93.821	106,179	0
Heart and Vascular Diseases Research		GFB	93.837	134,708	0
Heart and Vascular Diseases Research		GFE	93.837	9,764	0
Lung Diseases Research		GFE	93.838	590,336	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846	27,010	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	205,944	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847	285,188	0
Digestive Diseases and Nutrition Research		GFE	93.848	321,657	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849	109,603	0
Biological Basis Research in the Neurosciences		GFE	93.854	331,548	0
Allergy, Immunology and Transplantation Research		GFE	93.855	148,294	0
Microbiology and Infectious Diseases Research		GFB	93.856	551	0
Microbiology and Infectious Diseases Research		GFE	93.856	99,519	0
Microbiology and Infectious Diseases Research		JAA	93.856	154,334	0
Pharmacology, Physiology, and Biological Chemistry Research		GFB	93.859	208,537	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859	540,329	0
Genetics and Developmental Biology Research		GFB	93.862	463,276	0
Center for Research for Mothers and Children		GFB	93.865	135,877	0
Center for Research for Mothers and Children		GFE	93.865	203,655	0
Aging Research		GFB	93.866	89,415	0
Aging Research		GFE	93.866	(191)	0
Vision Research		GFE	93.867	35,263	0
Vision Research		GGB	93.867	28,862	0
Senior International Fellowships		GFE	93.989	27,450	0
SUBTOTAL DIRECT FROM:				6,683,559	737,454
PASS-THROUGH PROGRAMS FROM:					
AMERICAN HUMANE ASSOCI					
Center for Research for Mothers and Children		GFE	93.865 / 93.AMER HUM SPS4099	5,262	0
California. P.H.I.					
Mental Health Research Grants		IIA	93.242 / 93.472C-8701	1,454	0
Health Care Financing Admin.					
Cancer Control		FAA	93.399 / 93.962-96-01020	10,766	0
JEFFERSON COUNTY					
Drug Abuse Research Programs		GFD	93.279 / 93.9S6175	155,364	0
OKLAHOMA STATE DEPARTM					
Mental Health Research Grants		GFE	93.242 / 93.OKDOH M060204	84	0
University of Washington					
Drug Abuse Research Programs		IKA	93.279 / 93.596873	21,428	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				194,358	0
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,877,917	737,454
OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Child Support Enforcement		IHA	93.563	(2,563,409)	20,784,782
SUBTOTAL DIRECT FROM:				(2,563,409)	20,784,782
SUBTOTAL OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				(2,563,409)	20,784,782
OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Community Services Block Grant (CSBG)		NAA	93.569	271,180	3,973,462
Community Services Block Grant Discretionary Awards: Community Food and Nutrition		NAA	93.571	0	30,197
Empowerment Zones Program		IHA	93.585	0	392,912
SUBTOTAL DIRECT FROM:				271,180	4,396,571
PASS-THROUGH PROGRAMS FROM:					
National Collegiate Athletic Association					
Community Services Block Grant: Discretionary Awards		GHB	93.570	48,080	0
National Youth Sports Prog					
Community Services Block Grant: Discretionary Awards		GKA	93.570 / 93.NCAA 98-502	32,007	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				80,087	0
SUBTOTAL OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				351,267	4,396,571
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Cooperative Health System		FAA	93.96-7205	188,361	0
SUBTOTAL DIRECT FROM:				188,361	0
SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				188,361	0
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Family Planning: Services		FAA	93.217	166,239	1,915,559
SUBTOTAL DIRECT FROM:				166,239	1,915,559
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				166,239	1,915,559
OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Refugee and Entrant Assistance: State Administered Programs		IHA	93.566	747,144	2,236,545
Refugee and Entrant Assistance: Discretionary Grants		FAA	93.576	179,425	18,537
Refugee and Entrant Assistance: Discretionary Grants		IHA	93.576	140,075	0
Refugee and Entrant Assistance: Targeted Assistance		IHA	93.584	104	330,659
Refugee Assistance: Naturalization and Citizenship Activities		IHA	93.589	930	0
SUBTOTAL DIRECT FROM:				1,067,678	2,585,741
SUBTOTAL OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,067,678	2,585,741
PUBLIC HEALTH SERVICE					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
PUBLIC HEALTH SERVICE					
Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T		GGB	93.119	113,578	18,780
Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T		IIA	93.119	152,968	0
State Data Collection Uniform Alcohol and Drug Abuse Data		IIA	93.179	22,293	0
State Data Collection Uniform Alcohol and Drug Abuse Data		IKA	93.179	47,825	0
Curriculum Modules		FAA	93.97D96618401D	257	18,373
Vital Statistics PO		FAA	93.DSR95B0055	138,768	0
SUBTOTAL DIRECT FROM:				475,689	37,153
PASS-THROUGH PROGRAMS FROM:					
Synectics					
DASIS		IKA	93.UNKNOWN	9,361	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,361	0
SUBTOTAL PUBLIC HEALTH SERVICE				485,050	37,153
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Demonstration Grants for Residential Treatment for Women and Their Children		IKA	93.102	1,090,682	0
Mental Health Planning and Demonstration Projects		IIA	93.125	28,508	0
Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations		GGB	93.144	194,383	32,365
Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations		GKA	93.144	158,301	16,850
Projects for Assistance in Transition from Homelessness (PATH)		IIA	93.150	238,028	0
Community Prevention Coalitions (Partnership) Demonstration Grant		IKA	93.194	477,472	0
Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks		IKA	93.229	1,180,532	0
Block Grants for Community Mental Health Services		IIA	93.958	3,830,066	0
Block Grants for Prevention and Treatment of Substance Abuse		IKA	93.959	22,103,390	0
Mental Health Disaster Assistance and Emergency Mental Health		IIA	93.982	64,810	0
SUBTOTAL DIRECT FROM:				29,366,172	49,215
PASS-THROUGH PROGRAMS FROM:					
SIGNAL BEHAVIORAL HEAL					
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.PN9806-061	362	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SIGNAL PN9706-187	1,580,836	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SINGAL PN9706-187	110,783	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,691,981	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				31,058,153	49,215
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				88,282,264	258,529,222
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
DIRECT FROM:					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
Retired and Senior Volunteer Program		GKA	94.002	43,481	0
State Commissions		NAA	94.003	76,690	3,070
Learn and Serve America: School and Community Based Programs		DAA	94.004	108,459	248,399
Learn and Serve America: School and Community Based Programs		NAA	94.004	0	10,289
Learn and Serve America: Higher Education		GGB	94.005	16,365	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Learn and Serve America: Higher Education		GJD	94.005	176,778	0
AmeriCorps		GHC	94.006	126,667	0
AmeriCorps		GJA	94.006	1,123,135	0
AmeriCorps		NAA	94.006	0	864,430
Planning and Program Development Grants		NAA	94.007	0	109,655
Training and Technical Assistance		NAA	94.009	0	70,027
SUBTOTAL DIRECT FROM:				1,671,575	1,305,870
PASS-THROUGH PROGRAMS FROM:					
Education Commission of the States					
Learn and Serve America: Higher Education		GJD	94.005 / 94.95LHO(X)007	10,412	0
NAT'L CAMPUS COMPACT					
Learn and Serve America: Higher Education		GFD	94.005 / 94.97LHEAZ044	12,158	0
Quest International					
Learn and Serve America: School and Community Based Programs		DAA	94.004 / 94. 55096	352	19,500
Vermont Dept of Education					
Learn and Serve America: School and Community Based Programs		DAA	94.004 / 94.4430R5449801	7,359	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				30,281	19,500
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				1,701,856	1,325,370
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				1,701,856	1,325,370
SOCIAL SECURITY ADMINISTRATION					
SOCIAL SECURITY ADMINISTRATION					
DIRECT FROM:					
SOCIAL SECURITY ADMINISTRATION					
Social Security: Disability Insurance		IHA	96.001	12,250,665	0
SUBTOTAL DIRECT FROM:				12,250,665	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				12,250,665	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				12,250,665	0
FEDERAL AGENCIES NOT USING CFDA NUMBERS					
CONSUMER PRODUCT SAFETY COMMISSION					
DIRECT FROM:					
CONSUMER PRODUCT SAFETY COMMISSION					
Consumer Product Safety		FAA	99.SO1474205	3,711	0
SUBTOTAL DIRECT FROM:				3,711	0
SUBTOTAL CONSUMER PRODUCT SAFETY COMMISSION				3,711	0
OTHER FEDERAL AGENCIES					
DIRECT FROM:					
OTHER FEDERAL AGENCIES					
		GFB	99.OF-CON 186963146	11,132	0
SUBTOTAL DIRECT FROM:				11,132	0
SUBTOTAL OTHER FEDERAL AGENCIES				11,132	0
STATE JUSTICE INSTITUTE					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
STATE JUSTICE INSTITUTE					
State Justice Institute Diversity Training		JAA	99.9602BA160	11,042	0
SUBTOTAL DIRECT FROM:				11,042	0
SUBTOTAL STATE JUSTICE INSTITUTE				11,042	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS				25,885	0
SUBTOTAL A-UNCLUSTERED PROGRAMS				599,403,860	555,062,446
FOOD STAMP PROGRAM - CLUSTER					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Food Stamps	*	IHA	10.551	(12,500,000)	168,522,761
State Administrative Matching Grants for Food Stamp Program		IHA	10.561	4,884,340	10,573,289
SUBTOTAL DIRECT FROM:				(7,615,660)	179,096,050
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				(7,615,660)	179,096,050
SUBTOTAL DEPARTMENT OF AGRICULTURE				(7,615,660)	179,096,050
SUBTOTAL FOOD STAMP PROGRAM - CLUSTER				(7,615,660)	179,096,050
HIV - CLUSTER					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
PITON FOUNDATION					
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PITON 9712-077	1,839	0
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PITON 9712-078	4,192	0
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PITON PN9709-077	1,826	0
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PN9712-074	15,114	0
HIV Emergency Relief Formula Grants		GFE	93.915 / 93.PITON PN9601-067	(461)	0
HIV Emergency Relief Formula Grants		GFE	93.915 / 93.PITON PN9701-047	29,768	0
HIV Emergency Relief Formula Grants		GFE	93.915 / 93.PITON PN9701-053	57,921	0
HIV Emergency Relief Formula Grants		GFE	93.915 / 93.PITON PN9701-064	13,710	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				123,909	0
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				123,909	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				123,909	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL HIV - CLUSTER				123,909	0
MEDICAID - CLUSTER					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Medical Assistance Program (Medicaid)		UHA	93.778	841,164,156	5,116,768
SUBTOTAL DIRECT FROM:				841,164,156	5,116,768
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				841,164,156	5,116,768
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State Survey and Certification of Health Care Providers and Suppliers		UHA	93.777	2,001,681	0
SUBTOTAL DIRECT FROM:				2,001,681	0
SUBTOTAL HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,001,681	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State Medicaid Fraud Control Units		UHA	93.775	189,629	0
State Medicaid Fraud Control Units		LAA	93.775 / 93.01-9701-5050	138,542	0
State Medicaid Fraud Control Units		LAA	93.775 / 93.01-9801-5050	458,607	0
SUBTOTAL DIRECT FROM:				786,778	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				786,778	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				843,952,615	5,116,768
SUBTOTAL MEDICAID - CLUSTER				843,952,615	5,116,768
NUTRITION - CLUSTER					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
School Breakfast Program		DAA	10.553	0	7,786,078
National School Lunch Program (NLSP)		DAA	10.555	16,190	47,197,061
National School Lunch Program (NLSP)	*	IHA	10.555	0	6,912,421
Special Milk Program for Children		DAA	10.556	0	84,002
Child and Adult Care Food Program (CACFP)		FAA	10.558	1,061,005	22,031,242
Child and Adult Care Food Program (CACFP)	*	IHA	10.558	0	164,553
Summer Food Service Program for Children		DAA	10.559	66,528	1,667,367
Summer Food Service Program for Children	*	IHA	10.559	40,584	4,530
SUBTOTAL DIRECT FROM:				1,184,307	85,847,254
PASS-THROUGH PROGRAMS FROM:					
New Mexico State University					
National School Lunch Program (NLSP)		GGB	10.555 / 10.NMSU-SUB-A5	801	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University of Wyoming					
National School Lunch Program (NLSP)		GGB	10.555	1,736	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,537	0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				1,186,844	85,847,254
SUBTOTAL DEPARTMENT OF AGRICULTURE				1,186,844	85,847,254
SUBTOTAL NUTRITION - CLUSTER				1,186,844	85,847,254
RESEARCH AND DEVELOPMENT - CLUSTER					
DEPARTMENT OF AGRICULTURE					
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					
Wholesale Market Development		GGB	10.164	7,974	0
SUBTOTAL DIRECT FROM:				7,974	0
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE				7,974	0
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
Agricultural Research: Basic and Applied Research		GGB	10.001	1,207,749	0
SUBTOTAL DIRECT FROM:				1,207,749	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				1,207,749	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025	396,044	0
SUBTOTAL DIRECT FROM:				396,044	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				396,044	0
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Grants for Agricultural Research, Special Research Grants		GGB	10.200	2,407,060	592,426
Cooperative Forestry Research		GGB	10.202	268,294	0
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203	2,376,650	0
Grants for Agricultural Research: Competitive Research Grants		GFB	10.206	189,607	0
Grants for Agricultural Research: Competitive Research Grants		GFE	10.206	(2,376)	0
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206	1,930,871	49,009
Animal Health and Disease Research		GGB	10.207	163,867	0
Cooperative Extension Service		GGB	10.500	83,683	0
R&D		GLA	10.97-35107-4412	58,071	0
SUBTOTAL DIRECT FROM:				7,475,727	641,435
PASS-THROUGH PROGRAMS FROM:					
INTEGRATOR CORPORATION					
Small Business Innovation Research		GFC	10.212 / 10.96-03711	5,092	0
Kansas State University					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.367-5013	14,131	0
Oregon State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.C0122A-08	23,230	0
Purdue University					
Cooperative Extension Service		GGB	10.500 / 10.7B20438	844	0
Rutgers - State University of New Jersey					
Grants for Agricultural Research, Special Research Grants		GGB	10.200	12,161	0
Univ of Arkansas					
Grants for Agricultural Research: Competitive Research Grants		GGH	10.206 / 10.96-35401-3393	30,548	0
Univ of Wisconsin					
Grants for Agricultural Research: Competitive Research Grants		GGH	10.206 / 10.936T902	26,864	0
University of California					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.9102-ETX AMD 10	4,544	0
University of Connecticut					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.60715532-P-4	2,547	0
University of Wyoming					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.UW #5/39050 94-COOP-	30,111	0
Utah State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.97-050	5,032	0
Sustainable Agriculture Research and Education		GGB	10.215 / 10.97-034	121,807	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				276,911	0
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				7,752,638	641,435
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
R&D		GLA	10.43-3AES-6-80075	116,775	0
R&D		GLA	10.CA 7029-4-0017	822	0
SUBTOTAL DIRECT FROM:				117,597	0
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				117,597	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Agricultural Conservation Program		GGB	10.063	21,632	0
SUBTOTAL DIRECT FROM:				21,632	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				21,632	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
National School Lunch Program (NLSP)		GGB	10.555	57,275	0
SUBTOTAL DIRECT FROM:				57,275	0
PASS-THROUGH PROGRAMS FROM:					
Utah State University					
National School Lunch Program (NLSP)		GGB	10.555 / 10.96-078 AMD 4	28,493	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				28,493	0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				85,768	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Foreign Market Development Cooperation Program		GGB	10.600	31,999	0
International Agricultural Research Program		GGB	10.961	27,498	0
SUBTOTAL DIRECT FROM:				59,497	0
PASS-THROUGH PROGRAMS FROM:					
Centro Intern. De Agricultura Tropical					
International Agricultural Research Program		GGB	10.961 / 10.W65/001/95	3,576	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,576	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				63,073	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
R&D		GGH	10.110213019526	3,144	0
R&D		GGH	10.110213119427	13	0
R&D		GGH	10.110213179008	7	0
R&D		GGH	10.110213249513	18,768	0
Forestry Research		GFB	10.652	206,511	0
Forestry Research		GFD	10.652	16,716	0
Forestry Research		GGB	10.652	3,593,062	685
Forestry Research		GLA	10.652 / 10.28-C5-896	36,675	0
Cooperative Forestry Assistance		GFB	10.664	1	0
R&D-Pike & San Isabel Natl Forests		GKA	10.CCS-12-96-07-063	3,257	0
R&D		GLA	10.UNKNOWN	1,082	0
SUBTOTAL DIRECT FROM:				3,879,236	685
PASS-THROUGH PROGRAMS FROM:					
Washington State University					
Forestry Research		GGB	10.652 / 10.G000559; OGRD NO. 707	11,056	0
Forestry Research		GGB	10.652 / 10.G000560; OGRD NO. 707	22,207	0
Forestry Research		GGB	10.652 / 10.G000561; OGRD NO. 707	2,379	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				35,642	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				3,914,878	685
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
Soil and Water Conservation		GGB	10.902	96,093	0
SUBTOTAL DIRECT FROM:				96,093	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				96,093	0
RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE					
Solid Waste Management Grants		GFD	10.762	15,383	0
SUBTOTAL DIRECT FROM:				15,383	0
SUBTOTAL RURAL UTILITIES SERVICE, DEPARTMENT OF AGRICULTURE				15,383	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DEPARTMENT OF AGRICULTURE				13,678,829	642,120
DEPARTMENT OF COMMERCE					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Trade Adjustment Assistance		GFB	11.313	796,704	0
SUBTOTAL DIRECT FROM:				796,704	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				796,704	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
R&D		GLA	11.40RANB6B3622	4,675	0
R&D		GLA	11.50RANB70C021	63,951	0
Calibration Program		GGB	11.601	27,083	0
Measurement and Engineering Research and Standards		GFB	11.609	3,257,618	0
Measurement and Engineering Research and Standards		GFD	11.609	4,594	0
R&D		GLA	11.60NANB6D0204	4,218	0
Advanced Technology Program		GFB	11.612	11,737	0
SUBTOTAL DIRECT FROM:				3,373,876	0
PASS-THROUGH PROGRAMS FROM:					
BERDY MEDICAL SYSTEMS					
National Standard Reference Data System		GFE	11.603 / 11.BERDY PN9607-029	504	0
INTEGRATED SYSTEMS INC					
Measurement and Engineering Research and Standards		GFB	11.609 / 11.DK550601	75,770	0
PROGENITOR INC					
Advanced Technology Program		GFB	11.612 / 11.ATP	43,693	0
State of Kansas					
Manufacturing Extension Partnership		GGB	11.611 / 11.301-94001 P.O.#00316	1,599	0
Manufacturing Extension Partnership		GGB	11.611 / 11.301-96825 P.O.	66	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-94400 P.O.00424 A	(2)	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-96033-01 #438	1,892	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-96067 P.O. 00440	316	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-96802	(50)	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-96816-02 00621	113	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-96823 P.O. 00622	1,628	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-97006 P.O. 00633	858	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-97610 P.O. 00630	252	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-97615 P.O. 00631	501	0
Manufacturing Extension Partnership		GGB	11.611 / 11.302-97620	(205)	0
Manufacturing Extension Partnership		GGB	11.611 / 11.MAMTC 301-96008 P.O.#	(2,472)	0
Manufacturing Extension Partnership		GGB	11.611 / 11.MAMTC 302-96028 P.	661	0
Manufacturing Extension Partnership		GGB	11.611 / 11.MAMTC 302-FY97 70NANB	(875)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				124,249	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				3,498,125	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		GGB	11.400	7,878,434	0
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		GGB	11.427	93	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Intergovernmental Climate: Program		GGB	11.428	33,118	0
Climate and Atmospheric Research		GFB	11.431	633,991	0
Climate and Atmospheric Research		GGB	11.431	82,343	0
Environmental Research Laboratories Cooperative Institutes		GFB	11.432	15,451,580	0
Climate and Air Quality Research		GFB	11.459	271	0
Special Oceanic and Atmospheric Projects		GFB	11.460	30,013	0
SUBTOTAL DIRECT FROM:				24,109,843	0
PASS-THROUGH PROGRAMS FROM:					
ENVIRONMENTAL RESEARCH					
Environmental Research Laboratories Cooperative Institutes		GFB	11.432 / 11.354345SC	44	0
UCAR-NCAR-COMET Atmospheric Tech. Divis.					
Climate and Atmospheric Research		GGB	11.431 / 11.UCAR S96-71867	19,111	0
UNIVERSITY OF CALIFORN					
Financial Assistance for Ocean Resources Conservation and Assessment Program		GFB	11.426 / 11.10154344	38,834	20,898
Special Oceanic and Atmospheric Projects		GFB	11.460 / 11.10075413	13,735	0
UNIVERSITY OF NEW MEXI					
Climate and Atmospheric Research		GFB	11.431 / 11.3-46631-7810	12,388	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				84,112	20,898
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				24,193,955	20,898
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					
Cooperative Institute for Applied Meteorological Studies (CIAMS) and Cooperative Institute for Tropical Meteor		GFB	11.468	15,101	0
SUBTOTAL DIRECT FROM:				15,101	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE				15,101	0
SUBTOTAL DEPARTMENT OF COMMERCE				28,503,885	20,898
DEPARTMENT OF DEFENSE					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFB	12.800	3,697,892	241,648
Air Force Defense Research Sciences Program		GFC	12.800	31,670	0
Air Force Defense Research Sciences Program		GGB	12.800	830,201	57,196
Air Force Defense Research Sciences Program		GLA	12.800 / 12.F49620-95-1-0350	104,320	0
R&D-Women's Health		GKA	12.F4162295P6236	4,975	0
R&D		GLA	12.F49620-98-1-0060	84,147	0
R&D		GLA	12.F49620-98-1-0483	2,769	0
SUBTOTAL DIRECT FROM:				4,755,974	298,844
PASS-THROUGH PROGRAMS FROM:					
COMPACT SOFTWARE INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.96-0112	25,208	0
HOWARD HUGHES RESEARCH					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.S1-302947-1	(291)	0
Lockheed Martin					
R&D		GLA	12.F33615-97-C-1097	8,373	0
METROLASER INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.UCO/01/PK01	22,444	0
Mission Research Corp.					
R&D		GLA	12.F08637-95-D-6001	71,409	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NCMS					
R&D		GLA	12.UNKNOWN	242,148	0
RAYTHEON					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.H420112	9,774	0
SUPERCONDUCTING CORE T					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.TUNABLE FILTERS	1,154	0
SVT ASSOCIATES INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.1659-607/20005-607	53,465	0
Southwest Research Institute					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.SUBCONTRACT #33450	1,723	0
Southwest Sciences					
R&D		GLA	12.F33615-96-C-2632	18,996	0
UNIVERSITY OF SOUTHERN					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.015608	63,873	0
Air Force Defense Research Sciences Program		GFB	12.800 / 12.PENDING	27,337	0
UNIVERSITY OF TEXAS AT					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.UCB-1	8,134	0
University of California					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.F49620-95-1-22501	52,606	0
University of Delaware					
R&D		GLA	12.F49620-96-1-0039	57,412	0
YALE UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.Y-94-0102	1,339	0
Air Force Defense Research Sciences Program		GFB	12.800 / 12.Y-96-0110	44,261	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				709,365	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE				5,465,339	298,844
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
Research & Technology Development		GFB	12.910	462,557	47,944
Research & Technology Development		GGB	12.910	353,627	121,816
SUBTOTAL DIRECT FROM:				816,184	169,760
PASS-THROUGH PROGRAMS FROM:					
AMP INCORPORATED					
Research & Technology Development		GFB	12.910 / 12.31311017	(1,188)	588
Research & Technology Development		GFB	12.910 / 12.31851542	3,070	8,549
Research & Technology Development		GFB	12.910 / 12.PO#31343291-01	2,184	0
ARIZONA STATE UNIVERSI					
Research & Technology Development		GFB	12.910 / 12.95-119SG	181,847	0
American Welding Soc.					
R&D		GLA	12.UNKNOWN	159,340	0
Battelle, Research Park Triangle					
Research & Technology Development		GGB	12.910 / 12.TCN 96188 D.O.#1958	5,384	0
CALIFORNIA INSTITUTE O					
Research & Technology Development		GFB	12.910 / 12.PC249804	18,147	0
CLEMSON UNIVERSITY					
Research & Technology Development		GFB	12.910 / 12.319-6112-03-6925	73,404	0
COMPACT SOFTWARE INC					
Research & Technology Development		GFB	12.910 / 12.97-0212	50,894	0
DUPONT					
Research & Technology Development		GFB	12.910 / 12.DABT63-98-C-0046	990	0
INDIANA UNIVERSITY					
Research & Technology Development		GFB	12.910 / 12.21509-0002	235,890	0
Lockheed Corporation *					
Research & Technology Development		GGB	12.910 / 12.TASK ORDER 3325-97-00	45,565	0
MINNESOTA MINING & MAN					
Research & Technology Development		GFB	12.910 / 12.GS02103	19,957	0
Materials Research Group					
R&D		GLA	12.DAAH01-97-C-R225	29,884	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NORTHROP GRUMMAN					
Research & Technology Development		GFB	12.910 / 12.04UJ-TC-98139 OV	491,658	0
RESEARCH & DEVELOPMENT					
Research & Technology Development		GFB	12.910 / 12.98-0837	12,660	0
SOFTWARE PRODUCTIVITY					
Defense Technology Conversion, Reinvestment, & Transition Assistance		GFC	12.911 / 12.1996-J5047-2	48,670	0
Sterling Research					
Research & Technology Development		GGB	12.910 / 12.7335-CSU-001	25,606	0
TRW CORP.					
Research & Technology Development		GFB	12.910 / 12.90766ARA6S	(5,243)	0
Texas Research Institute (NTIAC)					
Research & Technology Development		GGB	12.910 / 12.F7710-97-SC1121	22,118	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,420,837	9,137
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE				2,237,021	178,897
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE					
Industrial Equipment Loans to Educational Institutions		GFD	12.001	25,652	0
SUBTOTAL DIRECT FROM:				25,652	0
PASS-THROUGH PROGRAMS FROM:					
UNISOFT CONSULTING, IN					
Procurement Technical Assistance For Business Firms		GFC	12.002 / 12.DAA801-96-C-R239	886	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				886	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE				26,538	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFE	12.420	1,052,564	153,295
SUBTOTAL DIRECT FROM:				1,052,564	153,295
PASS-THROUGH PROGRAMS FROM:					
ITN Energy Systems					
R&D		GLA	12.UNKNOWN	115	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				115	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				1,052,679	153,295
DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM:					
JOHNS HOPKINS UNIVERSI					
R&D/SOLAR UV SPECIAL IRR		GFB	12.774017	18,812	0
Schafer & Associates					
R&D		GLA	12.SDIO84-92-C-0008	5,193	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,005	0
SUBTOTAL DEPARTMENT OF DEFENSE				24,005	0
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
Military Construction, National Guard		GFB	12.400	39,140	0
SUBTOTAL DIRECT FROM:				39,140	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				39,140	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
Language Grant Program		GFB	12.900	128,998	0
Mathematical Sciences Grants Program		GFB	12.901	38,981	0
Mathematical Sciences Grants Program		GFC	12.901	11,566	0
Information Security Grant Program		GFB	12.902	60,566	0
SUBTOTAL DIRECT FROM:				240,111	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				240,111	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GFB	12.300	3,340,447	83,937
Basic & Applied Scientific Research		GFC	12.300	113,907	0
Basic & Applied Scientific Research		GFD	12.300	191,353	0
Basic & Applied Scientific Research		GFE	12.300	265,902	0
Basic & Applied Scientific Research		GGB	12.300	1,375,677	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-95-1-0066	72,612	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-95-1-0508	62,255	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-95-1-0613	(186)	0
R&D		GLA	12.N00014-91-J-1267	73,721	0
R&D		GLA	12.N00014-93-1-0101	33,572	0
R&D		GLA	12.N00014-94-1-0694	109,618	0
R&D		GLA	12.N00014-95-1-0542	76,350	0
SUBTOTAL DIRECT FROM:				5,715,228	83,937
PASS-THROUGH PROGRAMS FROM:					
CALIFORNIA INSTITUTE O					
Basic & Applied Scientific Research		GFC	12.300 / 12.PC194805	(21)	0
CONSORTIUM FOR INTERNA					
Basic & Applied Scientific Research		GFB	12.300 / 12.CSN#9123	(867)	0
DESERT RESEARCH INSTIT					
Basic & Applied Scientific Research		GFB	12.300 / 12.95-B26	36,763	0
DYNALYSIS OF PRINCETON					
Basic & Applied Scientific Research		GFB	12.300 / 12.GULF OF MEXICO/SUB	60,401	0
JOHNS HOPKINS UNIVERSI					
Basic & Applied Scientific Research		GFB	12.300 / 12.768265	166,622	34,786
Lockheed Martin					
R&D		GLA	12.1000014-96-C-0282	39,167	0
NORTHWEST RESEARCH ASS					
Basic & Applied Scientific Research		GFB	12.300 / 12.NWRA-97-S-023	19,617	0
Basic & Applied Scientific Research		GFB	12.300 / 12.NWRA-98-S-030	7,033	0
PRAXIS INC					
Basic & Applied Scientific Research		GFB	12.300 / 12.9643-PXI-009	34,610	0
RESEARCH & DEVELOPMENT					
Basic & Applied Scientific Research		GFC	12.300 / 12.F49620-93-C-0063	(107)	0
SCIENCE APPLICATIONS I					
Basic & Applied Scientific Research		GFB	12.300 / 12.4500009921	21,607	0
UNIVERSITY OF TEXAS AT					
Basic & Applied Scientific Research		GFB	12.300 / 12.N66001-95-D-8656	69,488	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				454,313	34,786
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				6,169,541	118,723
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Protection of Essential Highways, Highway Bridge Approaches, & Public Works		GFB	12.105	15,513	0
Protection of Essential Highways, Highway Bridge Approaches, & Public Works		GFD	12.105	2,430	0
Flood Control Projects		GFB	12.106	66,561	0
Navigation Projects		GFD	12.107	5,620	0
State Memorandum of Agreement Program for the Reimbursement of Technical Services		GFB	12.113	292,871	299,004
Collaborative Research & Development		GFB	12.114	593,667	0
R&D		GLA	12.DACA39-94-C-0119	82,365	0
SUBTOTAL DIRECT FROM:				1,059,027	299,004
PASS-THROUGH PROGRAMS FROM:					
ASTRALUX INCORPORATED					
Collaborative Research & Development		GFB	12.114 / 12.A10001	106,471	0
NORTH CAROLINA STATE U					
Collaborative Research & Development		GFB	12.114 / 12.96-1270-02	17,766	0
RAYTHEON					
Collaborative Research & Development		GFB	12.114 / 12.312502	10,215	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				134,452	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				1,193,479	299,004
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630	306,951	0
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630	68,175	14,250
SUBTOTAL DIRECT FROM:				375,126	14,250
PASS-THROUGH PROGRAMS FROM:					
LOCKHEED MARTIN					
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630 / 12.PO#RH7-129182	8,608	0
SILICON MOUNTAIN DESIG					
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630 / 12.PROJECT #1025	23,356	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				31,964	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				407,090	14,250
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
DIRECT FROM:					
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
Basic Scientific Research		GFB	12.431	635,470	0
Basic Scientific Research		GFC	12.431	48,788	0
Basic Scientific Research		GFE	12.431	103,937	0
Basic Scientific Research		GGB	12.431	5,198,289	54,516
R&D		GLA	12.DAAG55-98-1-0085	24,529	0
R&D		GLA	12.DAAG55-98-1-0105	14,797	0
R&D		GLA	12.DAAG55-98-1-0324	5,992	0
R&D		GLA	12.DAAH04-94-G-0281	62,636	0
R&D		GLA	12.DAAH04-95-1-0135	87,294	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	12.DAAH04-95-1-0173	34,858	0
R&D		GLA	12.DAAH04-96-1-0107	57,661	0
R&D		GLA	12.DAAH04-96-1-0336	4,821	0
R&D		GLA	12.DAAM01-95-C-0068	223,146	0
SUBTOTAL DIRECT FROM:				6,502,218	54,516
PASS-THROUGH PROGRAMS FROM:					
Ayres Associates					
Basic Scientific Research		GGB	12.431 / 12.B72150	72,529	0
Northern Arizona University					
Basic Scientific Research		GGB	12.431 / 12.ENV383Z	1,936	0
OREGON STATE UNIVERSIT					
Basic Scientific Research		GFB	12.431 / 12.RM020A-01	58,407	0
R.M. Towill Corporation					
Basic Scientific Research		GGB	12.431 / 12.1-17486-0-C AMEND #	12,097	0
UNIVERSITY OF MICHIGAN					
Basic Scientific Research		GFB	12.431 / 12.H85858	58,358	0
University of Kentucky					
R&D		GLA	12.DAAH04-94-G-0344	47,523	0
University of Southern California					
Basic Scientific Research		GGB	12.431 / 12.P.O. #691964	50,592	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				301,442	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND				6,803,660	54,516
SUBTOTAL DEPARTMENT OF DEFENSE				23,658,603	1,117,529
DEPARTMENT OF THE INTERIOR					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
R&D		GLA	15.CBK00133495; MOD 2	(15,490)	0
R&D		GLA	15.CBK00133495; MOD 3	430,019	0
R&D		GLA	15.CKB00133495; MOD 5	73,096	0
SUBTOTAL DIRECT FROM:				487,625	0
PASS-THROUGH PROGRAMS FROM:					
New Mexico State University					
Water Resources on Indian Lands (C,J,K) -		GGB	15.037 / 15.1434-HQ-96-GR-02687 S	26,937	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				26,937	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR				514,562	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
R&D		GLA	15.1422 C950A60009; T01	180	0
R&D		GLA	15.1422P850-A7-0005	(39)	0
Cooperative Agreements for Research in Public Lands Management		GGB	15.221	113,243	0
Cooperative Inspection Agreements with States & Tribes		GFB	15.222	13,013	0
Recreation and Cultural Resource Management		GFD	15.223	2,717	0
Cultural Resource Management		GFB	15.224	(3,713)	0
Recreation Resource Management		GFB	15.225	509	0
Atmospheric Water Resources Research		GGB	15.500	901,062	71,343

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	15.C950A60009; T02	9,595	0
R&D		GLA	15.C950A60009; T03	6,738	0
R&D		GLA	15.P852-A2-0005	6,669	0
SUBTOTAL DIRECT FROM:				1,049,974	71,343
PASS-THROUGH PROGRAMS FROM:					
ROCKY MOUNTAIN MAISONE					
Non-Sale Disposals of Mineral Material		GFD	15.214 / 15.MT22107NC013	2,466	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,466	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				1,052,440	71,343
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
R&D		GLA	15.1425-5-FC-81-00640	412	0
SUBTOTAL DIRECT FROM:				412	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				412	0
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
R&D		GLA	15.1435-01-96-PO-13080	19,640	0
SUBTOTAL DIRECT FROM:				19,640	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				19,640	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Assistance to State Water Resources Research Institutes		GFB	15.805	9,979	0
Assistance to State Water Resources Research Institutes		GGB	15.805	208,257	0
Earthquake Hazards Reduction Program		GFB	15.807	1,567	0
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808	623,516	0
Migratory Bird Banding & Data Analysis		GFB	15.976	25	0
State Partnerships		GGB	15.977	5,293	0
SUBTOTAL DIRECT FROM:				848,637	0
PASS-THROUGH PROGRAMS FROM:					
The Nature Conservancy					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.1434-HQ-97-AG-01779	20,936	0
UNIVERSITY OF SOUTH FL					
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808 / 15.1245-330-L3-B	12,589	0
University of Michigan					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.M08578	13,527	0
University of the Virgin Islands					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.1434-HQ-96-02705	11,705	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				58,757	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				907,394	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D-Impact Study Rocky Mtn Elk		GKA	15.1443PX152092444	4,716	0
National Historic Landmark		GFD	15.912	5,887	0
National Register of Historic Places		GFB	15.914	6,014	0
National Register of Historic Places		GFD	15.914	1,157	0
Technical Preservation Services		GFB	15.915	12,881	0
Outdoor Recreation: Acquisition, Development and Planning		GFB	15.916	14,155	0
Outdoor Recreation: Acquisition, Development and Planning		GGB	15.916	2,178,223	20,836
Rivers, Trails, & Conservation Assistance		GFB	15.921	7,788	0
National Center for Preservation Technology and Training (B) -		GFB	15.923	(45)	0
R&D		GGH	15.CA-1268-1-9016	9,658	0
R&D		GGH	15.CA-6115-4-8024	15,100	0
R&D		GLA	15.CA2360-96-002; 96-01	4,874	0
R&D		GLA	15.CA2360-96-002; 96-02	28,979	0
R&D		GLA	15.CA2360-96-002; 96-03	10,909	0
R&D		GLA	15.CA2360-96-002; 96-04	12,635	0
SUBTOTAL DIRECT FROM:				2,312,931	20,836
PASS-THROUGH PROGRAMS FROM:					
TEXAS A&M UNIVERSITY					
National Center for Preservation Technology and Training (B) -		GFB	15.923 / 15.1445-CT-09-96-0004	7,514	0
The Nature Conservancy					
Outdoor Recreation: Acquisition, Development and Planning		GGB	15.916 / 15.NPS-1443-CA0001196034	1,999	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,513	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				2,322,444	20,836
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		GFB	15.250	21,111	0
Abandoned Mine Land Reclamation (AMLR) Program		GFB	15.252	1,072,501	0
SUBTOTAL DIRECT FROM:				1,093,612	0
PASS-THROUGH PROGRAMS FROM:					
University of Missouri					
R&D		GLA	15.G1155229	569	0
University of Nevada					
R&D		GLA	15.UNKNOWN	(956)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(387)	0
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				1,093,225	0
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Anadromous Fish Conservation		GGB	15.600	219,456	0
Fish & Wildlife Management Assistance		GFB	15.608	19,302	0
Coastal Wetlands Planning, Protection & Restoration Act		GFB	15.614	1,940	0
Wildlife Conservation & Appreciation		GFB	15.617	13,683	0
Disposal of Surplus Wildlife		GGB	15.900	768,929	0
SUBTOTAL DIRECT FROM:				1,023,310	0
PASS-THROUGH PROGRAMS FROM:					
Montana State University					
Anadromous Fish Conservation		GGB	15.600 / 15.MSU GC04497 SUBCONTR	38,488	0
The Nature Conservancy					
Anadromous Fish Conservation		GGB	15.600 / 15.98-CCD-01/SUB # 0002	700	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Anadromous Fish Conservation		GGB	15.600 / 15.COFO 052396-1	2,103	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				41,291	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				1,064,601	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
R&D		GLA	15.1434-CR-96-SA-00220	1,737	0
R&D		GLA	15.1434-CR-97-AG-00001	59,570	0
R&D		GLA	15.1434-CR-97-AG-0002	57,367	0
R&D		GLA	15.1434-CR-98-SA-00317	3,960	0
R&D		GLA	15.1434-HQ-96-AG-01559	(238)	0
R&D		GLA	15.1434-HQ-96-GR-02761	(7,981)	0
R&D		GLA	15.1434-HQ-97-AG-01726	6,026	0
R&D		GLA	15.1434-WR-97-AG-00006	91,493	0
R&D		GLA	15.98CRSA1077	960	0
R&D		GLA	15.98HQSA1442	2,969	0
R&D		GLA	15.UNKNOWN	3,055	0
R&D-Van Wyck Bog		GKA	15.UNKNOWN	511	0
SUBTOTAL DIRECT FROM:				219,429	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				219,429	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				7,194,147	92,179
DEPARTMENT OF JUSTICE					
CIVIL RIGHTS DIVISION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
CIVIL RIGHTS DIVISION, DEPARTMENT OF JUSTICE					
R&D/Civil Liberties Public Education Fund		GGB	16.UNKNOWN	8,673	0
SUBTOTAL DIRECT FROM:				8,673	0
SUBTOTAL CIVIL RIGHTS DIVISION, DEPARTMENT OF JUSTICE				8,673	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
PASS-THROUGH PROGRAMS FROM:					
CITY OF COLORADO SPRIN					
Criminal Justice Research & Development: Graduate Research Fellowships		GFC	16.562 / 16.96C-12249	2,755	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,755	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				2,755	0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
PASS-THROUGH PROGRAMS FROM:					
CITY OF COLORADO SPRIN					
Law Enforcement Family Support (B) -		GFC	16.563 / 16.028-210-2573-2402	11,586	0
Law Enforcement Family Support (B) -		GFC	16.563 / 16.98C15830	1,713	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				13,299	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				13,299	0
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Violence Against Women Formula Grants		GFC	16.588	7,164	0
SUBTOTAL DIRECT FROM:				7,164	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				7,164	0
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
Juvenile Justice & Delinquency Prevention: Allocation to States		GFB	16.540	27	0
Juvenile Justice & Delinquency Prevention: Special Emphasis		GFB	16.541	327,923	0
Weed and Seed Program Fund		GFE	16.725	194,353	0
SUBTOTAL DIRECT FROM:				522,303	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				522,303	0
SUBTOTAL DEPARTMENT OF JUSTICE				554,194	0
DEPARTMENT OF STATE					
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
University of California at Davis					
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.102-18-19; DAN-1328-G	88,683	0
University of Georgia					
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GGB	19.300 / 19.RD309-010/7390213	62	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				88,745	0
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE				88,745	0
SUBTOTAL DEPARTMENT OF STATE				88,745	0
DEPARTMENT OF TRANSPORTATION					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Highway Planning & Construction		GFB	20.205	153,850	0
Highway Planning & Construction		GGB	20.205	100,654	0
SUBTOTAL DIRECT FROM:				254,504	0
PASS-THROUGH PROGRAMS FROM:					
BALL AEROSPACE CORP.					
Highway Planning & Construction		GFD	20.205 / 20.Z29000	6,254	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,254	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				260,758	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
PASS-THROUGH PROGRAMS FROM:					
North Dakota State University					
Railroad Safety		GGB	20.301 / 20.MPC/042/043/045/066/0	6,398	0
Railroad Safety		GGB	20.301 / 20.MPC/098/137/138/139/T	78,924	0
Railroad Safety		GGB	20.301 / 20.MPC/138/140/141/142/1	65,857	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				151,179	0
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				151,179	0
NATIONAL HIGHWAY INSTITUTE, FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
PASS-THROUGH PROGRAMS FROM:					
MICHAEL BAKER JR INC					
Highway Training & Education		GFB	20.215 / 20.DTFH61-94-C-00106	43	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				43	0
SUBTOTAL NATIONAL HIGHWAY INSTITUTE, FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				43	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				411,980	0
OFFICE OF PERSONNEL MANAGEMENT					
OFFICE OF PERSONNEL MANAGEMENT					
DIRECT FROM:					
OFFICE OF PERSONNEL MANAGEMENT					
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011	490,589	0
SUBTOTAL DIRECT FROM:				490,589	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				490,589	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				490,589	0
FEDERAL TRADE COMMISSION					
FEDERAL TRADE COMMISSION					
DIRECT FROM:					
FEDERAL TRADE COMMISSION					
R&D/Office of Resources, Trade & Technology		GGB	36.UNKNOWN	13	0
SUBTOTAL DIRECT FROM:				13	0
SUBTOTAL FEDERAL TRADE COMMISSION				13	0
SUBTOTAL FEDERAL TRADE COMMISSION				13	0
GENERAL SERVICES ADMINISTRATION					
GENERAL SERVICES ADMINISTRATION					
DIRECT FROM:					
GENERAL SERVICES ADMINISTRATION					
Business Services		GFB	39.001	30,903	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GFB	39.SMTH-IN S06-31832	1,114	0
SUBTOTAL DIRECT FROM:				32,017	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				32,017	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				32,017	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Aerospace Education Services Program		GFB	43.001	131,994	0
Aerospace Education Services Program		GGB	43.001	3,293,239	126,914
Aerospace Education Services Program	*	GFC	43.001	16,861	0
Aerospace Education Services Program		GKA	43.001 / 43.NAG8-227	15,701	0
Technology Transfer		GFB	43.002	24,056,673	22,768,114
Technology Transfer		GFC	43.002	3,161	0
R&D		GLA	43.NAG3-1409	33,037	0
R&D		GLA	43.NAG3-1628	127,789	16,461
R&D		GLA	43.NAG3-1698	93,187	0
R&D		GLA	43.NAG3-1970	150,343	0
R&D		GLA	43.NCCW-0096	924,426	31,034
R&D		GFB	43.UNKNOWN	42,794	0
SUBTOTAL DIRECT FROM:				28,889,205	22,942,523
PASS-THROUGH PROGRAMS FROM:					
AEROSPACE CORPORATION					
Technology Transfer		GFB	43.002 / 43.4600000526	2	0
Technology Transfer		GFB	43.002 / 43.4600000528	57	0
ALLIED SIGNAL					
Technology Transfer		GFB	43.002 / 43.FE 656676	12,357	0
BALL AEROSPACE					
Technology Transfer		GFB	43.002 / 43.97BSM00005	211,949	0
Technology Transfer		GFB	43.002 / 43.97JRL00052	154,726	67,799
BOSTON UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.GC 124827 NGD	52,122	0
Boulder Innovative Technologies, Inc.					
Aerospace Education Services Program		GGB	43.001	1,064	0
COLORADO SEMINARY					
Technology Transfer		GFC	43.002 / 43.NCC3-470	13,213	0
COLUMBIA UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.NCC5-34	13,958	0
COMPACT MEMBRANE SYSTE					
Technology Transfer		GFB	43.002 / 43.AGREEMENT/CO2MEASUR	14,865	0
Calif. Inst. of Tech/Jet Propulsion Lab					
Aerospace Education Services Program		GGB	43.001	111,300	0
Aerospace Education Services Program		GGB	43.001 / 43.JPL CONT#960700/NASA	18,350	0
Aerospace Education Services Program		GGB	43.001 / 43.PO# 000712886	169	0
DESIGN NET ENGINEERING					
Technology Transfer		GFB	43.002 / 43.AGREEMENT-MIGRATION	37,539	0
Electric Propulsion Lab					
Aerospace Education Services Program		GGB	43.001 / 43.EPLSBIR020.10	698	0
FAIRCHILD SPACE & DEFE					
Technology Transfer		GFB	43.002 / 43.SC00969	(150)	0
HOWARD UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.633704A	(2,371)	0
R&D/CENTER FOR THE STUDY		GFB	43.633621A	27,562	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Harvard University					
Aerospace Education Services Program		GGB	43.001 / 43.PNO 34402 / PRIME# N	89,446	0
JACKSON TULL AEROSPACE					
Technology Transfer		GFB	43.002 / 43.JTAED-8924-069	20,342	0
JET PROPULSION LABORAT					
Aerospace Education Services Program		GFB	43.001 / 43.000741932	1,370	0
Technology Transfer		GFB	43.002 / 43.000731761	574	0
Technology Transfer		GFB	43.002 / 43.000960001	10,498	0
Technology Transfer		GFB	43.002 / 43.957388	360,898	0
Technology Transfer		GFB	43.002 / 43.958119	274,695	0
Technology Transfer		GFB	43.002 / 43.958675	654,728	134,548
Technology Transfer		GFB	43.002 / 43.959322	244,152	0
Technology Transfer		GFB	43.002 / 43.959349	6,789	0
Technology Transfer		GFB	43.002 / 43.959939	582,800	59,117
Technology Transfer		GFB	43.002 / 43.960378	3,877	0
Technology Transfer		GFB	43.002 / 43.960380	382	0
Technology Transfer		GFB	43.002 / 43.960662	22,438	0
Technology Transfer		GFB	43.002 / 43.960670	704	0
Technology Transfer		GFB	43.002 / 43.960683	242	0
Technology Transfer		GFB	43.002 / 43.960686	8,530	0
Technology Transfer		GFB	43.002 / 43.960833	9,616	0
Technology Transfer		GFB	43.002 / 43.960896	46,913	0
Technology Transfer		GFB	43.002 / 43.960949	48,507	20,929
Technology Transfer		GFB	43.002 / 43.960983	120,853	0
Technology Transfer		GFB	43.002 / 43.960998	201,262	0
Technology Transfer		GFB	43.002 / 43.961095	21,626	0
Technology Transfer		GFB	43.002 / 43.961102	62,042	0
Technology Transfer		GFB	43.002 / 43.961141	14,886	0
Technology Transfer		GFB	43.002 / 43.961196	146,603	0
Technology Transfer		GFB	43.002 / 43.961226	8,467	0
Technology Transfer		GFB	43.002 / 43.961287	37,854	0
Technology Transfer		GFB	43.002 / 43.961321	17,136	0
Technology Transfer		GFB	43.002 / 43.961329	12,519	0
Technology Transfer		GFB	43.002 / 43.JPL #959550	74,570	0
Technology Transfer		GFB	43.002 / 43.JPL 957488	659	0
Technology Transfer		GFB	43.002 / 43.JPL 958126	109,236	0
Technology Transfer		GFB	43.002 / 43.JPL# 959722	46	0
Technology Transfer		GFB	43.002 / 43.JPL-957571	130,768	0
Technology Transfer		GFB	43.002 / 43.JPL958053	19,256	0
JOHNS HOPKINS UNIVERSI					
Technology Transfer		GFB	43.002 / 43.2430-60020	31,607	0
Technology Transfer		GFB	43.002 / 43.2450-60018	23,720	0
Technology Transfer		GFB	43.002 / 43.774017	2,346,489	274,921
Technology Transfer		GFB	43.002 / 43.8601-02305	2,141,785	0
LOCKHEED MARTIN					
Aerospace Education Services Program		GFB	43.001 / 43.P.O.880003414	108,462	0
MARTIN MARIETTA					
Technology Transfer		GFB	43.002 / 43.G500366J30	248	0
Technology Transfer		GFB	43.002 / 43.G553548J78	168	0
OREGON STATE UNIVERSIT					
Technology Transfer		GFB	43.002 / 43.NS053A-01	26,088	0
Orbital Technologies Corporation (ORBITE					
Aerospace Education Services Program		GGB	43.001 / 43.OTC-G-065-1	12,100	0
Pioneer Astronautics					
R&D		GLA	43.UNKNOWN	8,114	0
SCIENCE APPLICATIONS I					
Aerospace Education Services Program		GFB	43.001 / 43.SAIC 42-960022-59	7,144	0
SOUTHWEST RESEARCH INS					
Technology Transfer		GFB	43.002 / 43.PENDING	506	0
SPACE HARDWARE OPTIMIZ					
Aerospace Education Services Program		GFB	43.001 / 43.AGREEMENT-PHASE I	49,476	0
Technology Transfer		GFB	43.002 / 43.AGREE/SEPARATOR	13,847	0
Technology Transfer		GFB	43.002 / 43.AGREEMENT-TODD	(2,991)	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SPACE SCIENCE INSTITUT					
Technology Transfer		GFB	43.002 / 43.SPO-0016	41,028	0
Technology Transfer		GFB	43.002 / 43.SPO00109	47,451	0
SPACE TELESCOPE SCIENC					
Technology Transfer		GFB	43.002 / 43.AR-05285.02-93A	1,185	0
Technology Transfer		GFB	43.002 / 43.AR-06383.01-95A	14,557	0
Technology Transfer		GFB	43.002 / 43.AR-06387.01-95A	2,534	0
Technology Transfer		GFB	43.002 / 43.AR-06392.02-95A	376	0
Technology Transfer		GFB	43.002 / 43.AR-07997.01-96A	1,000	0
Technology Transfer		GFB	43.002 / 43.GO-05892.01-94A	30,366	0
Technology Transfer		GFB	43.002 / 43.GO-5317.02-93A	1,959	0
Technology Transfer		GFB	43.002 / 43.GO-5323.01-93A	1	0
Technology Transfer		GFB	43.002 / 43.GO-02379.03-87A	31,475	0
Technology Transfer		GFB	43.002 / 43.GO-03584.01-91A	(126)	0
Technology Transfer		GFB	43.002 / 43.GO-05379.01-93A	1,985	0
Technology Transfer		GFB	43.002 / 43.GO-05398.01-93A	2,399	0
Technology Transfer		GFB	43.002 / 43.GO-05504.04-93A	199	0
Technology Transfer		GFB	43.002 / 43.GO-05504.07-93A	26,974	0
Technology Transfer		GFB	43.002 / 43.GO-05504.09-93A	14,327	0
Technology Transfer		GFB	43.002 / 43.GO-05828.03-94A	3,712	0
Technology Transfer		GFB	43.002 / 43.GO-05863.01-94A	13,568	0
Technology Transfer		GFB	43.002 / 43.GO-05879.02-94A	(2,932)	0
Technology Transfer		GFB	43.002 / 43.GO-05886.01-94A	969	0
Technology Transfer		GFB	43.002 / 43.GO-05890.02-94A	6,150	0
Technology Transfer		GFB	43.002 / 43.GO-05891.02-94A	18,308	0
Technology Transfer		GFB	43.002 / 43.GO-05900.01-94A	(2,395)	0
Technology Transfer		GFB	43.002 / 43.GO-05963.01.94A	(1,427)	0
Technology Transfer		GFB	43.002 / 43.GO-05987.03-94A	2,811	0
Technology Transfer		GFB	43.002 / 43.GO-05988.01-94A	4,790	0
Technology Transfer		GFB	43.002 / 43.GO-06016.02-94A	1	0
Technology Transfer		GFB	43.002 / 43.GO-06027.01-94A	38,149	0
Technology Transfer		GFB	43.002 / 43.GO-06041.03-94A	7	0
Technology Transfer		GFB	43.002 / 43.GO-06052.03-94A	9,328	0
Technology Transfer		GFB	43.002 / 43.GO-06065.02-94A	6,153	0
Technology Transfer		GFB	43.002 / 43.GO-06066.01-94A	3,431	0
Technology Transfer		GFB	43.002 / 43.GO-06067.01-94A	(5,981)	0
Technology Transfer		GFB	43.002 / 43.GO-06068.01-94A	16,393	0
Technology Transfer		GFB	43.002 / 43.GO-06069.01-94A	11,633	0
Technology Transfer		GFB	43.002 / 43.GO-06072.02-94A	9,718	0
Technology Transfer		GFB	43.002 / 43.GO-06124.02-94A	47	0
Technology Transfer		GFB	43.002 / 43.GO-06125.02-94A	138	0
Technology Transfer		GFB	43.002 / 43.GO-06434.01-95A	1,495	0
Technology Transfer		GFB	43.002 / 43.GO-06501.02-95A	7,586	0
Technology Transfer		GFB	43.002 / 43.GO-06522.01-95A	13,888	0
Technology Transfer		GFB	43.002 / 43.GO-06551.01-95A	6,095	0
Technology Transfer		GFB	43.002 / 43.GO-06580.01-95A	22,978	0
Technology Transfer		GFB	43.002 / 43.GO-06586.01-95A	7,951	0
Technology Transfer		GFB	43.002 / 43.GO-06593.01-95A	88,363	0
Technology Transfer		GFB	43.002 / 43.GO-06603.01-95A	4,034	0
Technology Transfer		GFB	43.002 / 43.GO-06617.01-95A	12,062	0
Technology Transfer		GFB	43.002 / 43.GO-06757.02-95A	13,139	0
Technology Transfer		GFB	43.002 / 43.GO-06758.03-95A	31,682	0
Technology Transfer		GFB	43.002 / 43.GO-06780.02-95A	1	0
Technology Transfer		GFB	43.002 / 43.GO-06783.01-95A	2,732	0
Technology Transfer		GFB	43.002 / 43.GO-06795.01-95A	29,873	0
Technology Transfer		GFB	43.002 / 43.GO-06824.01-95A	9,887	0
Technology Transfer		GFB	43.002 / 43.GO-06832.01-95A	3,236	0
Technology Transfer		GFB	43.002 / 43.GO-07263.01-96A	2,560	0
Technology Transfer		GFB	43.002 / 43.GO-07269.01-96A	94,811	0
Technology Transfer		GFB	43.002 / 43.GO-07340.01-96A	18	0
Technology Transfer		GFB	43.002 / 43.GO-07344.01-96A	21,023	0
Technology Transfer		GFB	43.002 / 43.GO-07367.01-96A	15,043	0
Technology Transfer		GFB	43.002 / 43.GO-07368.01.96A	23,696	0
Technology Transfer		GFB	43.002 / 43.GO-07448.01-96A	4,227	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / 43.GO-07477.02-96A	2,000	0
Technology Transfer		GFB	43.002 / 43.GO-07792.01-96A	8,031	0
Technology Transfer		GFB	43.002 / 43.GO-07821.02-96A	88	0
Technology Transfer		GFB	43.002 / 43.GO-07890.01-96A	16,958	0
Technology Transfer		GFB	43.002 / 43.GO-5349.02-93A	126	0
Technology Transfer		GFB	43.002 / 43.GO-5495.01-93A	3,414	0
Technology Transfer		GFB	43.002 / 43.HF-01067.01-94A	615	0
Technology Transfer		GFB	43.002 / 43.STSI GO-2415.01-87A	44	0
STANFORD UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.PR6331	36,038	0
Technology Transfer		GFB	43.002 / 43.PR6335	264,344	0
Technology Transfer		GFB	43.002 / 43.STANFORD PR6331	(17)	0
STATE UNIVERSITY NEW Y					
Technology Transfer		GFB	43.002 / 43.320-2548A/94-10	8,170	0
TELOS CORPORATION					
Technology Transfer		GFB	43.002 / 43.TIS-5025	7,944	0
UNIVERSITIES SPACE RES					
Technology Transfer		GFB	43.002 / 43.1500-01	733,931	23,936
Technology Transfer		GFB	43.002 / 43.8500-98-010	5,586	0
Technology Transfer		GFC	43.002 / 43.NAS8-40181	297	0
Technology Transfer		GFB	43.002 / 43.USRA 5555-07	(33,302)	0
Technology Transfer		GFB	43.002 / 43.USRA-8500-08	30,697	0
UNIVERSITY CORP. FOR A					
Technology Transfer		GFB	43.002 / 43.S9784019	(33,000)	0
UNIVERSITY OF ALABAMA					
Technology Transfer		GFB	43.002 / 43.SUB97-112	7,087	0
UNIVERSITY OF ARIZONA					
Technology Transfer		GFB	43.002 / 43.Y460692	20,630	0
UNIVERSITY OF CALIFORN					
Technology Transfer		GFB	43.002 / 43.KK4026	(825)	0
Technology Transfer		GFB	43.002 / 43.KK7023	415	0
Technology Transfer		GFB	43.002 / 43.KK8013	8,695	0
UNIVERSITY OF CHICAGO					
Technology Transfer		GFB	43.002 / 43.SUB.NCCS5-151	161,602	0
UNIVERSITY OF IOWA					
Aerospace Education Services Program		GFB	43.001 / 43.V95256	(14)	0
UNIVERSITY OF MARYLAND					
Technology Transfer		GFB	43.002 / 43.26093B Z609302	(33,420)	0
Technology Transfer		GFB	43.002 / 43.Z628303	2,838	0
Technology Transfer		GFB	43.002 / 43.Z641201	29,740	0
UNIVERSITY OF NEW HAMP					
Technology Transfer		GFB	43.002 / 43.97-177	41,358	0
UNIVERSITY OF ROCHESTE					
Technology Transfer		GFB	43.002 / 43.U ROCH #89988-007-G	21,139	0
Technology Transfer		GFB	43.002 / 43.U ROCH 89988-007-G	3,245	0
UNIVERSITY OF TEXAS AT					
Technology Transfer		GFB	43.002 / 43.UTA98-0205	2,127	0
UNIVERSITY OF VIRGINIA					
Technology Transfer		GFB	43.002 / 43.5-28590	(18,074)	0
Technology Transfer		GFB	43.002 / 43.5-28646	230,832	0
UNIVERSITY OF WASHINGT					
Technology Transfer		GFB	43.002 / 43.663136	757	0
Univ California-Lawrence Berkeley Lab					
Aerospace Education Services Program		GGB	43.001 / 43.4584810, SUPP 14	69,883	0
University of Alaska at Fairbanks					
Aerospace Education Services Program		GGB	43.001 / 43.UAF 96-0045/ PO# 7683	1	0
University of California-Los Angeles					
Aerospace Education Services Program		GGB	43.001 / 43.0965-G-5B387-01;0965-	(58)	0
University of Iowa					
Aerospace Education Services Program		GGB	43.001 / 43.PO# V71489, AMENDMENT	31,198	0
Aerospace Education Services Program		GGB	43.001 / 43.Y67822	2,580	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				11,199,798	581,250
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				40,089,003	23,523,773
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				40,089,003	23,523,773
NATIONAL SCIENCE FOUNDATION					
NATIONAL SCIENCE FOUNDATION					
DIRECT FROM:					
NATIONAL SCIENCE FOUNDATION					
Engineering Grants		GFB	47.041	5,477,973	3,026
Engineering Grants		GFD	47.041	59,880	0
Engineering Grants		GGB	47.041	2,908,710	87,159
Mathematical and Physical Sciences		GFB	47.049	7,711,137	0
Mathematical and Physical Sciences		GFC	47.049	39,218	0
Mathematical and Physical Sciences		GFD	47.049	165,883	0
Mathematical and Physical Sciences		GGB	47.049	1,704,268	0
Mathematical and Physical Sciences		GGH	47.049	3,619	0
Geosciences		GFB	47.050	9,025,574	296,558
Geosciences		GFD	47.050	87,644	0
Geosciences		GGB	47.050	2,943,822	81,970
Geosciences		GGH	47.050	45,379	0
Computer and Information Science and Engineering		GFB	47.070	2,535,536	0
Computer and Information Science and Engineering		GGB	47.070	298,504	0
Science and Technology Centers		GFE	47.073	(51)	0
Science and Technology Centers		GGB	47.073	9,947	0
Biological Sciences		GFB	47.074	1,084,977	0
Biological Sciences		GFD	47.074	129,561	0
Biological Sciences		GFE	47.074	716,501	0
Biological Sciences		GGB	47.074	1,857,709	30,803
Social, Behavioral, and Economic Sciences		GFB	47.075	1,127,297	0
Social, Behavioral, and Economic Sciences		GFC	47.075	85,971	0
Social, Behavioral, and Economic Sciences		GFD	47.075	279	0
Social, Behavioral, and Economic Sciences		GGB	47.075	134,636	0
Education and Human Resources		GFB	47.076	594,227	0
Education and Human Resources		GGB	47.076	171,577	0
Academic Research Infrastructure		GFB	47.077	190,001	0
Academic Research Infrastructure		GHE	47.077 / 47.EAR-9403206	5,072	0
R&D		GLA	47.BES-9410343	19,754	0
R&D		GLA	47.BES-9523628	16	0
R&D		GLA	47.BES-9531182	52,009	0
R&D		GLA	47.BES-9709959	9,989	0
R&D		GLA	47.BES-9753086	1,491	0
R&D		GLA	47.CCR-9625421	37,054	0
R&D		GLA	47.CCR-9696078	35,583	0
R&D		GLA	47.CDA-9531730	49,389	0
R&D		GLA	47.CDA-9617309	(2,405)	0
R&D		GLA	47.CMS-9502409	17,079	0
R&D		GLA	47.CMS-9503761	(5,567)	0
R&D		GLA	47.CMS-9512434	(95,393)	0
R&D		GLA	47.CMS-9522147	(36,186)	29,976
R&D		GLA	47.CMS-9616855	55,638	0
R&D		GLA	47.CMS-9622146	25	0
R&D		GLA	47.CMS-9713442	29,645	0
R&D		GLA	47.CMS-9896070	21,075	0
R&D		GLA	47.CTS-512228	14,491	0
R&D		GLA	47.CTS-9258149	90,976	0
R&D		GLA	47.CTS-9309595	254	0
R&D		GLA	47.CTS-9410081	2,465	0
R&D		GLA	47.CTS-9411391	6,368	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	47.CTS-9502466	93,881	0
R&D		GLA	47.CTS-9502481	45,053	0
R&D		GLA	47.CTS-9601964	431,277	0
R&D		GLA	47.CTS-9634899	207,046	0
R&D		GLA	47.CTS-9700312	80,543	0
R&D		GLA	47.CTS-9711889	139,606	0
R&D		GLA	47.CTS-9734136	8,498	0
R&D-NSF Young Investigator		GKA	47.DEB-9257710	44,330	0
R&D-Post Doctoral Fellowship		GKA	47.DGE-9714473	3,823	0
R&D		GLA	47.DMI-9634828	96,702	0
R&D		GLA	47.DMI-9709408	20,291	0
R&D		GLA	47.DMR-9601640	10,580	0
R&D		GLA	47.DMR-9625293	61,288	0
R&D		GLA	47.DMR-9704780	116,188	0
R&D		GLA	47.DMR-9704780; MOD 001	1,499	0
R&D		GLA	47.DMR-9730775	4,629	0
R&D		GLA	47.DMS-9322615	16,734	0
R&D		GLA	47.DMS-9505049	15,387	0
R&D		GLA	47.DMS-9633686	(1,267)	0
R&D		GLA	47.DUE-9551502	18,202	0
R&D-Campus Ecology		GKA	47.DUE-9653190	31,521	0
R&D		GLA	47.DUE-9653726	39,259	0
R&D		GLA	47.DUE-9750764	11,294	0
R&D		GLA	47.EAR-9316197	9,571	0
R&D		GLA	47.EAR-9406074	(4,111)	0
R&D		GLA	47.EAR-9614228	41,942	0
R&D		GLA	47.EAR-9707054	39,163	0
R&D		GLA	47.EAR-9725140	17,927	0
R&D		GLA	47.ECS-9309638	19,136	0
R&D		GLA	47.ECS-9523327	13,397	0
R&D		GLA	47.EEC-9417437	12,755	0
R&D		GLA	47.EEC-9523662	86,156	0
R&D		GLA	47.EEC-9616415	(392)	0
R&D		GLA	47.EEC-9622627	6,071	0
R&D		GLA	47.EEC-9700775	63,998	0
R&D		GLA	47.EEC-9712183	17,459	0
R&D		GLA	47.EEC-9729255	5,687	0
R&D		GLA	47.EIA-9732601	7,679	0
R&D-Chem & Physics Fundamentals		GKA	47.ESI-9353359	132,366	0
R&D-Chemistry for Info Age		GKA	47.ESI-9550545	364,188	9,751
R&D		GLA	47.ESI-9553529	42,972	0
R&D		GLA	47.GER-9554559	127,775	0
R&D-RUI: Foraging Behavior		GKA	47.IBN-9514137	19,814	0
R&D		GLA	47.INT-9602027	9,085	0
R&D		GLA	47.INT-9724796	1,379	0
R&D		GLA	47.IRI-9320318	22,782	0
R&D		GFB	47.NSF PUB MCB-9418715	2,617	0
R&D		GLA	47.OCE-9416088	82,678	0
R&D		GLA	47.UNKNOWN	165	0
SUBTOTAL DIRECT FROM:				42,057,224	539,243
PASS-THROUGH PROGRAMS FROM:					
AMERICAN EDUC. RESOURC					
Mathematical and Physical Sciences		GFD	47.049 / 47.155 04 026	3,273	0
ARIZONA STATE UNIV.					
Mathematical and Physical Sciences		GFD	47.049 / 47.F97UR013	107	0
Education and Human Resources		GFD	47.076 / 47.F97UR011	548	0
Education and Human Resources		GFD	47.076 / 47.F97UR012	993	0
Education and Human Resources		GFD	47.076 / 47.F97UR014	1,036	0
ARIZONA STATE UNIVERSI					
Engineering Grants		GFB	47.041 / 47.KMD2414-25-6/SUB	(1)	0
Arizona State University					
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.KMD5270-4-15/SUB	688	0
R&D		GLA	47.UNKNOWN	20,505	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
BELOIT COLLEGE					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.DUE-9455918(NSF)	112,845	0
BOSTON UNIVERSITY					
Geosciences		GFB	47.050 / 47.121 578	8,033	0
BRIGEWATER STATE COLLE					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.SBR-9515439	4,044	0
CALIFORNIA INSTITUTE O					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.PO# PC176225	13,478	0
CENTER FOR HEALTH MGMT					
Mathematical and Physical Sciences		GFD	47.049 / 47.510 642 0790	10,322	0
California Institute of Techology					
R&D		GLA	47.DMS-9615858	43,280	0
DESERT RESEARCH INSTIT					
Geosciences		GFB	47.050 / 47.97-B36	65,535	0
Denver Public Schools					
Engineering Grants		GGB	47.041 / 47.HRD-9453869	79,907	0
East Tennessee State University					
Biological Sciences		GGB	47.074 / 47.SUBGRANT 5-30039	1	0
Harvard University					
Engineering Grants		GGB	47.041 / 47.SUBCONTRACT/NSF PHY-9	91,522	0
INCORPORATED RESEARCH					
Mathematical and Physical Sciences		GFB	47.049 / 47.IRIS #0202	15	0
Mathematical and Physical Sciences		GFB	47.049 / 47.IRIS 0167	225,079	0
INTERNATIONAL COMPUTER					
Computer and Information Science and Engineering		GFB	47.070 / 47.NSF IRI-9618838	42,439	0
IRIS Consortium					
R&D		GLA	47.EAR-9529992	4,874	0
LEHIGH UNIVERSITY					
Geosciences		GFB	47.050 / 47.539290-8100	3,630	0
MACRO-VISION COMMUNICA					
Engineering Grants		GFB	47.041 / 47.AGREEMENT/MACRO VIS	11,000	0
MARINE BIOLOGICAL LABO					
Geosciences		GFB	47.050 / 47.P.O. 1003	11,186	0
MASSACHUSETTS INSTITUT					
Computer and Information Science and Engineering		GFB	47.070 / 47.5700000142	93,200	0
Michigan State University					
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.AGREEMENT NO. 61-2288	35,384	0
NATIONAL BUREAU OF ECO					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.273168000793617700	22,744	0
NATIONAL RESEARCH COUN					
Mathematical and Physical Sciences		GFB	47.049 / 47.97-98 TWINNING PROG	7,625	0
NEW MEXICO STATE UNIVE					
Computer and Information Science and Engineering		GFB	47.070 / 47.Q00164	3,283	0
NORTHWEST RESEARCH ASS					
Engineering Grants		GFB	47.041 / 47.NWRA-97-S-022	8,507	0
Geosciences		GFB	47.050 / 47.NWRA-97-S-021	13,651	0
New Mexico State University					
Social, Behavioral, and Economic Sciences		GGB	47.075	42,389	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.Q00363	6,783	0
OHIO STATE UNIVERSITY					
Geosciences		GFB	47.050 / 47.RF755779	10,872	0
OLD DOMINION UNIVERSIT					
Computer and Information Science and Engineering		GFB	47.070 / 47.354151	59,866	0
Rose-Hulman Institute					
R&D		GLA	47.UNKNOWN	11,524	0
STATE UNIVERSITY NEW Y					
Geosciences		GFB	47.050 / 47.431-3860A	115,665	0
South Dakota School of Mines					
Engineering Grants		GGB	47.041 / 47.SDSM&T-CSU 94-02	(1)	0
State University of New York					
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.NCEER 95-6001A R91253	7,545	0
TDA Research					
R&D		GLA	47.DMI-9314831	22,165	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
TEXAS A&M REESARCH FOU					
Geosciences		GFB	47.050 / 47.F000613	9,680	0
Geosciences		GFB	47.050 / 47.F000813	1,975	0
THE COLLEGE OF WILLIAM					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.W&M-310941	396	0
UCAR-NCAR-Nat Ctr for Atmospheric Res					
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.P9785606	3,215	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.S97-87985	38,953	0
UCAR-NCAR-Research Applications Program					
Engineering Grants		GGB	47.041 / 47.UCAR S97-83589	29,556	0
UCSB					
Polar Programs (B) -		GHE	47.078 / 47.OPP-9011927	26,384	0
UNIVERSITY CORP. FOR A					
Engineering Grants		GFB	47.041 / 47.S9156	28,255	0
UNIVERSITY OF ALABAMA					
Geosciences		GFB	47.050 / 47.PENDING	18,365	0
UNIVERSITY OF ALASKA					
Geosciences		GFB	47.050 / 47.PO#78535/UAF97-0021	45,190	0
Geosciences		GFB	47.050 / 47.UAF96-0033/PF803840	58,725	0
UNIVERSITY OF CALIFORN					
Engineering Grants		GFB	47.041 / 47.1010-G-7B921	41,394	0
Mathematical and Physical Sciences		GFB	47.049 / 47.1025-G-4A098-04	60,773	0
Geosciences		GFB	47.050 / 47.KK7006	90,585	0
Geosciences		GFB	47.050 / 47.SA1608-21758NM	27,679	0
UNIVERSITY OF CHICAGO					
Mathematical and Physical Sciences		GFB	47.049 / 47.OPP-8920223	65,985	0
UNIVERSITY OF ILLINOIS					
Engineering Grants		GFB	47.041 / 47.97-142	129,390	0
UNIVERSITY OF MICHIGAN					
Education and Human Resources		GFB	47.076 / 47.PO #H85800	25,134	37,500
UNIVERSITY OF MINNESOT					
Computer and Information Science and Engineering		GFB	47.070 / 47.V5216145401	32,500	0
UNIVERSITY OF OREGON					
Geosciences		GFB	47.050 / 47.201961A	34,657	0
UNIVERSITY OF SOUTHERN					
Geosciences		GFB	47.050 / 47.699717	54,032	0
UNIVERSITY OF TEXAS AT					
Geosciences		GFB	47.050 / 47.UTA98-0255	4,383	0
UNIVERSITY OF WASHINGT					
Geosciences		GFB	47.050 / 47.290680	(804)	0
University of Alabama					
Engineering Grants		GGB	47.041	4,429	0
University of Colorado					
Engineering Grants		GGB	47.041 / 47.153-7325	14,000	0
University of Nebraska					
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.LWF 62-123-08302	45,047	0
University of Nevada					
Engineering Grants		GGB	47.041 / 47.93-B07	78,914	0
University of Puerto Rico					
Engineering Grants		GGB	47.041	19,954	0
University of Wyoming					
Engineering Grants		GGB	47.041 / 47.5/31323	54,012	0
Worcester Polytechnic					
R&D		GLA	47.UNKNOWN	3,949	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,262,248	37,500
SUBTOTAL NATIONAL SCIENCE FOUNDATION				44,319,472	576,743
SUBTOTAL NATIONAL SCIENCE FOUNDATION				44,319,472	576,743

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
PASS-THROUGH PROGRAMS FROM:					
MEGABIOS CORPORATION					
Business Development Assistance to Small Business		GFE	59.005 / 59.MEGABIOS PN9706 020	13,546	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				13,546	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				13,546	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				13,546	0
TENNESSEE VALLEY AUTHORITY					
TENNESSEE VALLEY AUTHORITY					
DIRECT FROM:					
TENNESSEE VALLEY AUTHORITY					
TVA Environmental Research and Services		GFB	62.001	254,233	0
SUBTOTAL DIRECT FROM:				254,233	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY				254,233	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY				254,233	0
DEPARTMENT OF VETERANS AFFAIRS					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Sharing Specialized Medical Resources		GFE	64.018	161,324	0
Veterans Rehabilitation: Alcohol and Drug Dependence		GFB	64.019	70,111	0
SUBTOTAL DIRECT FROM:				231,435	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				231,435	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				231,435	0
ENVIRONMENTAL PROTECTION AGENCY					
ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL PROTECTION AGENCY					
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GFB	66.606	40,391	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -		GGB	66.606	279,862	0
R&D		GLA	66.CR 822757-01-1	(3,698)	0
R&D		GLA	66.CR 825471-01-0	(88)	0
R&D		GLA	66.MM998406-01-0	7,305	0
R&D		GLA	66.MM998737-01-0	30,382	0
R&D		GLA	66.R 824705-01-0	6,788	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	66.R 825398-01-0	136,298	0
R&D		GLA	66.R 825411-01-0	140,170	0
R&D		GLA	66.X 821490-01-0	(266)	0
R&D		GLA	66.X 824252-01-0	41,140	0
R&D		GLA	66.X998618-01	25,371	0
SUBTOTAL DIRECT FROM:				703,655	0
PASS-THROUGH PROGRAMS FROM:					
NEIWPCC					
R&D		GLA	66.UNKNOWN	(461)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(461)	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				703,194	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
Air Pollution Control Program Support		GGB	66.001	180,148	0
Air Pollution Control Manpower Training		GFE	66.003	119,562	0
SUBTOTAL DIRECT FROM:				299,710	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				299,710	0
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					
Consolidated Pesticide Enforcement Cooperative Agreements		GGB	66.700	100,733	0
SUBTOTAL DIRECT FROM:				100,733	0
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY				100,733	0
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Education Grants		GGB	66.951	576,289	0
SUBTOTAL DIRECT FROM:				576,289	0
SUBTOTAL OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY				576,289	0
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
Pollution Prevention Grants Program		GGB	66.708	13,130	0
SUBTOTAL DIRECT FROM:				13,130	0
PASS-THROUGH PROGRAMS FROM:					
American Water Works Assc. Research Fd.					
Pollution Prevention Grants Program		GGB	66.708 / 66.AGREEMENT 341	41,049	0
CRIT-Colorado River Indian Tribes					
Pollution Prevention Grants Program		GGB	66.708 / 66.CRIT PHASE 1 TASK 7	24,770	0
Hagler Bailly Consulting, Inc.					
Pollution Prevention Grants Program		GGB	66.708 / 66.T508-000	54,002	0
Wright State University					
Pollution Prevention Grants Program		GGB	66.708 / 66.BC4882	580	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				120,401	0
SUBTOTAL OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY				133,531	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
Environmental Protection: Consolidated Research		GFB	66.500	1,265,047	201,157
Environmental Protection: Consolidated Research		GFD	66.500	(980)	0
Air Pollution Control Research		GGB	66.501	44,542	0
Pesticides Control Research		GGB	66.502	94,630	0
Pesticides Control Research		GLA	66.502 / 66.C R 824053-01-0	28,840	12,733
Water Pollution Control: Research, Development, and Demonstration		GGB	66.505	105	0
Safe Drinking Water Research and Demonstration		GFD	66.506	733	0
R&D		GFB	66.ORD-CIA 97-F159500-000	188,866	75,407
SUBTOTAL DIRECT FROM:				1,621,783	289,297
PASS-THROUGH PROGRAMS FROM:					
CORNELL UNIVERSITY					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.28979-5580	14,084	0
ENVIRONMENTAL SCIENCE					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.3195602GB-2002-701	110	0
Environmental Protection: Consolidated Research		GFB	66.500 / 66.3196623GB-2316-701	859	0
KANSAS STATE UNIVERSIT					
Solid Waste Disposal Research		GFB	66.504 / 66.367-900/KSU# 91-10	60	0
Solid Waste Disposal Research		GFB	66.504 / 66.367-900/KSU# 94-29	44,563	0
Solid Waste Disposal Research		GFB	66.504 / 66.S98016	67,965	0
PENNSYLVANIA STATE UNI					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.TPSU-UC-821211-897	12,742	0
QST ENVIRONMENTAL INC					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.3197523GB-9723-3100	2,566	0
UNIVERSITY OF WASHINGT					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.213584	11,934	0
UNIVERSITY OF WISCONSI					
Environmental Protection: Consolidated Research		GFB	66.500 / 66.127X875	6,644	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				161,527	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY				1,783,310	289,297
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
Water Pollution Control: State and Interstate Program Support		GGB	66.419	36,766	0
Water Quality Management Planning		GFB	66.454	8,956	0
Water Quality Management Planning		GGB	66.454	(166)	0
Wetlands Protection: Development Grants		GGB	66.461	62,621	0
National Pollutant Discharge Elimination System Related State Program Grants		GFD	66.463	26,781	0
SUBTOTAL DIRECT FROM:				134,958	0
PASS-THROUGH PROGRAMS FROM:					
WATER ENVIRONMENT RESE					
Water Quality Management Planning		GFB	66.454 / 66.96-IRM-1	16,231	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				16,231	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY				151,189	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				3,747,956	289,297

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION					
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
DIRECT FROM:					
OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION					
Radiation Control: Training Assistance and Advisory Counseling		GGB	77.001	97,895	0
SUBTOTAL DIRECT FROM:				97,895	0
SUBTOTAL OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION				97,895	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				97,895	0
DEPARTMENT OF ENERGY					
CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
Environmental Science & Research Found.					
Nuclear Waste Disposal Siting		GGB	81.065 / 81.94IDAHO-07 MOD 010	57	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				57	0
SUBTOTAL CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY				57	0
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
R&D		GLA	81.4904V0015-3X	10,887	0
R&D		GLA	81.9-XA3-9307J-1	672	0
R&D		GLA	81.ACG-8-17106-01	94,696	0
R&D		GLA	81.AT-5992	254	0
R&D		GLA	81.DE-AC22-89BC14478	(1,450)	0
R&D		GLA	81.DE-AC22-92PC92110	5,945	0
R&D		GLA	81.DE-AC26-97FT34359	40,000	0
R&D		GLA	81.DE-AC34-95RF01072	26,471	0
R&D		GLA	81.DE-AC36-83CH10093	(3,071)	0
R&D		GLA	81.DE-FG01-92FE62672	(7,259)	0
R&D		GLA	81.DE-FG03-93ER40789	120,654	0
R&D		GLA	81.DE-FG03-95TE00069	(2,372)	0
R&D		GLA	81.DE-FG03-96ER45575	100,655	0
R&D		GLA	81.DE-FG03-96ER45600	149,781	0
R&D		GLA	81.DE-FG03-93ER14363	90,036	0
R&D		GLA	81.G7052-0018-23	16,326	0
R&D		GLA	81.KCR-6-15329-01	28,726	0
R&D		GLA	81.KCR-6-15329-03	9,849	0
R&D		GLA	81.KCR-6-15329-04	139,274	0
R&D		GLA	81.KCR-6-15329-05	24,259	0
R&D		GLA	81.KCR-6-15329-06	5,449	0
R&D		GLA	81.KH800022MW	100,329	0
R&D		GLA	81.LF-6540	57,295	0
R&D		GLA	81.PO 701151011	9,107	0
R&D		GLA	81.PURCHASE ORDERS	22,753	0
R&D		GLA	81.RM 708040GM6	39,331	43,343
R&D		GLA	81.SSC-000241	26,321	0
R&D		GLA	81.XAF-5-14142-11	255,162	0
R&D		GLA	81.XAK-8-17619-28	24,672	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	81.XAK-8-17619-31	744	0
R&D		GLA	81.XAN-4-13318-04	82,988	0
R&D		GLA	81.XCG-6-16601-01	(6,513)	0
SUBTOTAL DIRECT FROM:				1,461,971	43,343
PASS-THROUGH PROGRAMS FROM:					
ADA Technologies					
R&D		GLA	81.DE-FG03-97ER82311	10,977	0
BDM Oklahoma					
R&D		GLA	81.UNKNOWN	44,094	0
Coors Ceramics					
R&D		GLA	81.DE-FC36-93CH10561	37,053	0
Green Development					
R&D		GLA	81.UNKNOWN	34,327	0
ITN Energy Systems					
R&D		GLA	81.DE-AC36-83CH10093	14,616	0
Institute of Gas Technology					
R&D		GLA	81.UNKNOWN	44,183	0
LOCKHEED MARTIN					
Environmental Restoration		GFB	81.092 / 81.19X-SU769V	9,911	0
Lawrence Berkeley National Lab.					
R&D		GLA	81.DE-AC03-76SF00098	21,688	0
Lockheed Martin					
R&D		GLA	81.DE-AC05-84OR21400	834,439	0
R&D		GLA	81.DE-AC05-96OR22464	48,175	0
R&D		GLA	81.DE-AC07-94ID13223	47,546	0
Manufacturing Sciences					
R&D		GLA	81.DE-A21-93MC30170	73,212	0
PTTC					
R&D		GLA	81.UNKNOWN	100,463	0
Plasma Processes Inc.					
R&D		GLA	81.DE-FG02-96ER82257	21,931	0
Rocky Flats Local Impact Init.					
R&D		GLA	81.UNKNOWN	246,301	212,106
Solarex					
R&D		GLA	81.ZAI-4-11294-01	(64)	0
Texas A & M					
R&D		GLA	81.UNKNOWN	(293)	0
University of California					
R&D		GLA	81.W-7405-ENG-36	184,811	0
R&D		GLA	81.W-7405-ENG-48	213,079	0
University of Utah					
R&D		GLA	81.DE-AC07-95ID13274	3,434	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,989,883	212,106
SUBTOTAL DEPARTMENT OF ENERGY				3,451,854	255,449
ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY					
DIRECT FROM:					
ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY					
Academic Partnerships		GFB	81.102	8	0
SUBTOTAL DIRECT FROM:				8	0
SUBTOTAL ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY				8	0
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
NATIONAL RENEWAL ENERG					
R&D/NREL		GFD	81.XAX-6-14454-01	14,141	0
UNIVERSITY OF ALASKA					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Conservation Research & Development		GFB	81.086 / 81.78569	30,823	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				44,964	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				44,964	0
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY					
Renewable Energy Research & Development		GFB	81.087	66,091	0
SUBTOTAL DIRECT FROM:				66,091	0
PASS-THROUGH PROGRAMS FROM:					
NATIONAL RENEWABLE ENE					
Renewable Energy Research & Development		GFB	81.087 / 81.AAF-7-17633-01	828	0
Renewable Energy Research & Development		GFB	81.087 / 81.AXE-7-17070-01	51,363	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-04	23,063	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-06	5,029	0
Renewable Energy Research & Development		GFB	81.087 / 81.KAK-6-16810-07	2,943	0
Renewable Energy Research & Development		GFB	81.087 / 81.NREL-OCG1001B	313	0
Renewable Energy Research & Development		GFB	81.087 / 81.XAD-7-17622-01	54,626	0
Renewable Energy Research & Development		GFB	81.087 / 81.XAM-7-17202-01	113,024	0
Renewable Energy Research & Development		GFB	81.087 / 81.XAN-6-16322-01	(38,783)	0
Renewable Energy Research & Development		GFB	81.087 / 81.XCD-5-15196-01	16	0
Renewable Energy Research & Development		GFB	81.087 / 81.XCK-5-14318-05	(4,363)	0
Renewable Energy Research & Development		GFB	81.087 / 81.XCX-8-17222-01	22,386	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				230,445	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY				296,536	0
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
University-Laboratory Cooperative Program		GGB	81.004	2,871,296	85,369
Used Energy-Related Laboratory Equipment Grants	*	GFC	81.022	200,000	0
Office of Energy Research Financial Assistance Program		GFB	81.049	4,817,972	110,197
Office of Energy Research Financial Assistance Program		GFE	81.049	218,563	(5,995)
Office of Energy Research Financial Assistance Program		GGB	81.049	217,528	0
Office of Energy Research Financial Assistance Program		GLA	81.049 / 81.DE-FG03-95ER14568	49,445	0
Office of Energy Research Financial Assistance Program		GLA	81.049 / 81.DE-FG03-95ER54303	42,238	0
Office of Energy Research Financial Assistance Program		GLA	81.049 / 81.DE-FG03-96ER62200	18,624	0
Office of Scientific & Technical Information		GFB	81.064	(17,599)	0
SUBTOTAL DIRECT FROM:				8,418,067	189,571
PASS-THROUGH PROGRAMS FROM:					
BATTELLE MEMORIAL INST					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.353698-AQ5	76,773	0
Battelle Memorial Institute					
University-Laboratory Cooperative Program		GGB	81.004 / 81.353801-AQ5	24,666	0
Bechtel Hanford, Inc. *					
University-Laboratory Cooperative Program		GGB	81.004 / 81.0800X-SC-G0026 MOD	268	0
COLEMAN RESEARCH CORPO					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.CRC-UCO-95-0015	1	0
COLORADO ADVANCED TECH					
University-Laboratory Cooperative Program		GFB	81.004 / 81.98009	9,469	0
DynCorp of Colorado, Inc.					
University-Laboratory Cooperative Program		GGB	81.004 / 81.DC706706DC	72,043	0
INDIANA UNIVERSITY					
University-Laboratory Cooperative Program		GFB	81.004 / 81.10807-0234	15,148	0
LAWRENCE LIVERMORE NAT					

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.B334420	26,112	0
Lockheed Corporation *					
University-Laboratory Cooperative Program		GGB	81.004 / 81.55Y-JDJ62C	32,556	0
Lockheed Martin Energy Systems, Inc. *					
University-Laboratory Cooperative Program		GGB	81.004 / 81.SUBCON. NO. 19X-SJ966	81,496	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.SUBCONT. 19X-SJ966C M	41,210	0
MARTIN MARIETTA					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.19X-SP530V	143	0
Martin Marietta Corporation					
University-Laboratory Cooperative Program		GGB	81.004 / 81.19X-SM842V MOD 3	889	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.19X-SS755V MOD. NO.	91	0
Michigan State University					
University-Laboratory Cooperative Program		GGB	81.004	39,136	0
Midwest Research Institute - NREL					
University-Laboratory Cooperative Program		GGB	81.004 / 81.KAK-8-17685-01-8-1768	37,245	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.KAK-8-17685-02	22,053	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.XAX-4-14000-01 MOD.	72,450	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.ZCV-7-16620-02	135,174	0
NATIONAL RENEWABLE ENE					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-01	20,286	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-02	26,688	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-03	16,764	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-05	8,455	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-08	20,453	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-09	18,593	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-10	10,079	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-12	11,030	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KAK-8-16810-11	12,996	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.NREL-OCG1001B	24,634	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.XAO-2-12236-01	(6,575)	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.XCD-5-15144-01	359	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.XCK-5-15303-01	(5,668)	0
OAK RIDGE ASSOCIATED U					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.ORAU/DOE-OCG0747B	275	0
PENNSYLVANIA STATE UNI					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.TPSU-UC-62366-1412	28,373	0
ROCKY FLATS LOCAL IMPA					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.1296.50.1717B	16,999	0
SANDIA NATIONAL LABORA					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.AL-0284	208	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.AR-1024	(382)	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.AS-5666	158,318	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.AS-9991	142,287	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.BB-2621	11,438	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.BB-3210	29,351	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.BC-6501	7,889	0
Sandia Corporation/Sandia National Lab.					
University-Laboratory Cooperative Program		GGB	81.004 / 81.AW-7803	39,839	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.AX-8415	9,998	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.LC-3449 AMD. NO. 6	21,027	0
Stanford University					
University-Laboratory Cooperative Program		GGB	81.004 / 81.US624335M	27,062	0
TULANE UNIVERSITY					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.TUL-003-93/94	132	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.TUL-020-94/95	28,987	0
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.TUL-032-95/96	36,382	0
Tulane University					
University-Laboratory Cooperative Program		GGB	81.004 / 81.TUL-045-96/97	69,938	0
U.S. Enrichment Corporation					
University-Laboratory Cooperative Program		GGB	81.004 / 81.USECHQ-95-C-0129, MOD	41,625	0
UCAR-NCAR-Nat Ctr for Atmospheric Res					
University-Laboratory Cooperative Program		GGB	81.004 / 81.UCAR SR98-96755	14,042	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
UNIVERSITY OF CALIFORN					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.KK6017	(15)	0
Univ California-Lawrence Berkeley Lab					
University-Laboratory Cooperative Program		GGB	81.004 / 81.	331,045	0
Univ. California-Los Alamos National Lab					
University-Laboratory Cooperative Program		GGB	81.004 / 81.5030L0014-3C MOD. 9	11,135	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.B37030015-8L	22	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.B37030015-8L MOD.	17,510	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.C62950016-3C	13,172	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.E12260017-3C	175,320	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.E38240018-8F	31,213	0
University City Science Center					
University-Laboratory Cooperative Program		GGB	81.004 / 81.DE-FC01-92CE40961	36,512	0
University of California at Davis					
University-Laboratory Cooperative Program		GGB	81.004 / 81.92RA0294-UOC	29,776	0
University of Denver					
University-Laboratory Cooperative Program		GGB	81.004	(40)	0
University of Georgia					
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-027/5199233 M	(1,783)	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-040/7565883	1,783	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-055/4891744	19,130	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-055/4895914 MOD	149,256	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-055/5912804	14,541	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-078/4891274	38,583	0
University of Nebraska					
University-Laboratory Cooperative Program		GGB	81.004 / 81.LWT 62-123-06516 AMD	39,617	21,886
University-Laboratory Cooperative Program		GGB	81.004 / 81.LWT 62-123-06517 AMD	94,568	0
WEISS ASSOCIATES					
Office of Energy Research Financial Assistance Program		GFB	81.049 / 81.40-0223-22	(26)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,530,124	21,886
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY				10,948,191	211,457
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
BATTELLE MEMORIAL INST					
Technology Development for Environmental Management		GFB	81.104 / 81.354137-AQ5	28,522	0
COLORADO ADVANCED MATE					
Technology Development for Environmental Management		GFE	81.104 / 81.AMI ETAP99.8.1	38,460	0
UNIVERSITY OF CALIFORN					
Technology Development for Environmental Management		GFB	81.104 / 81.W/GEC94-023A	20,179	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				87,161	0
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY				87,161	0
SUBTOTAL DEPARTMENT OF ENERGY				14,828,771	466,906
FEDERAL EMERGENCY MANAGEMENT AGENCY					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
PASS-THROUGH PROGRAMS FROM:					
Applied Technology Council					
R&D		GLA	83.UNKNOWN	1,321	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,321	0
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				1,321	0
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				1,321	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF EDUCATION					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
TRIO: Student Support Services		GLA	84.042 / 84.P042A30878-96	23,074	0
TRIO: Student Support Services		GLA	84.042 / 84.P042A70095	113,066	0
Fund for the Improvement of Postsecondary Education		GLA	84.116 / 84.P116B51710-96	77,848	0
Fund for the Improvement of Postsecondary Education		GLA	84.116 / 84.P116B51710-97	41,678	0
Fund for the Improvement of Postsecondary Education		GLA	84.116 / 84.P116B70050	24,018	0
SUBTOTAL DIRECT FROM:				279,684	0
PASS-THROUGH PROGRAMS FROM:					
NATIONAL RESEARCH COUN					
National Academy of Science, Space, and Technology		GFB	84.260 / 84.GRANT AGREEMENT	3,115	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,115	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				282,799	0
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
National Institute on Disability and Rehabilitation Research		GFB	84.133	113,159	17,084
National Institute on Disability and Rehabilitation Research		GFE	84.133	24,775	0
SUBTOTAL DIRECT FROM:				137,934	17,084
PASS-THROUGH PROGRAMS FROM:					
CRAIG HOSPITAL					
National Institute on Disability and Rehabilitation Research		GFE	84.133 / 84.CRAIG P015658	101,212	0
University of Minnesota					
State Grants for Assistive Technology		GGB	84.224 / 84.H158G20002-96	20,778	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				121,990	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				259,924	17,084
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
National Institute on Early Childhood Development and Education		GFE	84.307	95,946	0
SUBTOTAL DIRECT FROM:				95,946	0
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF CALIFORN					
Educational Research and Development		GFB	84.117 / 84.0070 G 7B419	(47,676)	0
Educational Research and Development		GFB	84.117 / 84.0070G7B419	167,992	0
Educational Research and Development		GFB	84.117 / 84.PENDING	66,646	0
National Institute on Student Achievement, Curriculum, and Assessment		GFB	84.305 / 84.UCLA 0070 G 39658	6	0
National Institute on the Education of At-Risk Students		GFB	84.306 / 84.SC96243-L	77,938	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
National Institute on the Education of At-Risk Students		GFB	84.306 / 84.SC96243-U	17,114	0
UNIVERSITY OF NORTH CA					
National Institute on Early Childhood Development and Education		GFE	84.307 / 84.R307A60004-97	34,046	0
National Institute on Early Childhood Development and Education		GFE	84.307 / 84.UNIVNC R307A60004	(539)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				315,527	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				411,473	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Special Education: Innovation and Development		GFD	84.023	402,118	67,500
Special Education: Innovation and Development		GGB	84.023	186,129	0
Early Education for Children with Disabilities		GFB	84.024	201,139	0
Secondary Education and Transitional Services for Youth with Disabilities		GFC	84.158	60,896	0
Secondary Education and Transitional Services for Youth with Disabilities		GFD	84.158	98,896	14,652
Special Education: Special Studies for Persons with Disabilities		GFD	84.159	85,126	43,805
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities		GFB	84.324	8,921	0
SUBTOTAL DIRECT FROM:				1,043,225	125,957
PASS-THROUGH PROGRAMS FROM:					
ALLEGENIE UNIVERSITY					
Special Education: Innovation and Development		GFD	84.023 / 84.41451607	12,959	0
CHILDRENS HOSPITAL					
Special Education: Program for Severely Disabled Children		GFE	84.086 / 84.TCH PN 9711-108	35,983	0
Special Education: Program for Severely Disabled Children		GFE	84.086 / 84.TCH PN9605-001	11,900	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				60,842	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,104,067	125,957
SUBTOTAL DEPARTMENT OF EDUCATION				2,058,263	143,041
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Head Start		GFE	93.600	300,328	0
Developmental Disabilities Basic Support and Advocacy Grants		GFB	93.630	(56)	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri		GFB	93.671	278,762	0
SUBTOTAL DIRECT FROM:				579,034	0
PASS-THROUGH PROGRAMS FROM:					
ABT ASSOCIATES INC					
Child Welfare Research and Demonstration		GFE	93.608 / 93.ABT 105-94-1925	44,403	0
CHILDRENS HOSPITAL					
Welfare Reform Research, Evaluations and National Studies (B) -		GFE	93.595 / 93.TCH PN9707-058	21,644	0
MATHEMATICA POLICY RES					
Head Start		GFE	93.600 / 93.MPR 8300-96-12	139,049	0
OKLAHOMA STATE DEPARTM					
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri		GFE	93.671 / 93.OKDOH R054996	113,851	20,321
UNIVERSITY NEBRASKA ME					
Grants to States for Access and Visitation Programs (B) -		GFE	93.597 / 93.UNMC 9801-077	9,594	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				328,541	20,321

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				907,575	20,321
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GFE	93.048	15,864	0
SUBTOTAL DIRECT FROM:				15,864	0
PASS-THROUGH PROGRAMS FROM:					
AASTROM BIOSCIENCES					
Special Programs for the Aging: Title VII, Chapter 6: Allotments for Vulnerable Elder Rights Protection Progra		GFE	93.049 / 93.AASTROM DK54096	58,993	0
DUKE UNIVERSITY					
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals		GFB	93.042 / 93.97-SC-NIA-1028	122,416	0
MCGILL UNIVERSITY					
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GFE	93.048 / 93.MCGILL AGO9488	18,196	0
MEDLANTIC RESEARCH INS					
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs		GFE	93.048 / 93.MEDLANTI H144B40025	7,849	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				207,454	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				223,318	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research on Health Care Outcomes and Quality		GFE	93.180	681	0
Health Care Systems Cost and Access Research and Development Grants		GFE	93.226	105,923	105,870
SUBTOTAL DIRECT FROM:				106,604	105,870
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				106,604	105,870
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF CALIFORN					
Human Health Studies: Applied Research and Development		GFB	93.206 / 93.SA1796JB	44,033	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				44,033	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				44,033	0
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
National Research Services Awards		GGB	93.186	90,306	0
SUBTOTAL DIRECT FROM:				90,306	0
SUBTOTAL BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				90,306	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFB	93.135	218,695	0
Injury Prevention and Control Research and State and Community Based Programs		GGB	93.136	594,360	0
Health Program for Toxic Substances and Disease Registry		GGB	93.161	20,661	0
Occupational Safety and Health Research Grants		GFE	93.262	512,037	145,898
Occupational Safety and Health Research Grants		GGB	93.262	1,011,023	3,754

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STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Occupational Safety and Health: Training Grants		GGB	93.263	72,646	0
Immunization Grants		GFE	93.268	834,126	117,315
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFE	93.283	285,661	49,991
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GGB	93.283	275,322	0
HIV Demonstration, Research, Public and Professional Education Projects		GFB	93.941	129,597	0
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (		GGB	93.943	58,741	0
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		GFD	93.944	545,515	0
Tuberculosis Demonstration, Research, Public and Professional Education		GGB	93.947	151,577	0
Preventive Health Services: Sexually Transmitted Diseases Control Grants		GFE	93.977	13,961	0
SUBTOTAL DIRECT FROM:				4,723,922	316,958
PASS-THROUGH PROGRAMS FROM:					
ASSOC. TEACH. PREV.MED					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFD	93.283 / 93.TS270-13/13	18,012	0
COLUMBIA UNIVERSITY					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFB	93.283 / 93.465719	93,936	0
DENVER HEALTH AND HOSP					
Centers for Disease Control and Prevention: Investigations and Technical Assistance		GFE	93.283 / 93.DHH PN 9707 037	10,992	0
NATL JEWISH CTR IMMUNO					
Occupational Safety and Health Research Grants		GFE	93.262 / 93.NJC CCR811855-02	10,774	0
Occupational Safety and Health Research Grants		GFE	93.262 / 93.NJC CCR811855-03	17,759	0
Occupational Safety and Health Research Grants		GFE	93.262 / 93.NJC OH03254-02	(23,037)	0
National Jewish Center					
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (		GGB	93.943 / 93.22048401 1U19AI4097	(12,361)	0
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (		GGB	93.943 / 93.802963 1U19AI40972-	115,874	0
University of California					
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (		GGB	93.943 / 93.10092142-003	46,496	0
University of Wisconsin					
Tuberculosis Demonstration, Research, Public and Professional Education		GGB	93.947 / 93.669B432	172,949	0
WESTAT, INC					
HIV Prevention Activities: Non-Governmental Organization Based		GFE	93.939 / 93.WESTAT DATRI2	3,696	0
HIV Prevention Activities: Non-Governmental Organization Based		GFE	93.939 / 93.WESTAT N01HD33162	346,149	268,548
Washington University, Missouri					
Tuberculosis Demonstration, Research, Public and Professional Education		GGB	93.947 / 93.WU--97-93 5R01HL55936	9,569	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				810,808	268,548
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				5,534,730	585,506
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research		GGB	93.103	417,510	53,259
SUBTOTAL DIRECT FROM:				417,510	53,259
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				417,510	53,259
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Consumer Affairs		GFD	93.678 / 93..	411	0
SUBTOTAL DIRECT FROM:				411	0
PASS-THROUGH PROGRAMS FROM:					
CENTER FOR HEALTH POLI					
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 17-C-90435/801	92,851	0
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 500 94 0054	50,228	0
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 500 96 0004/TO	85,515	0
IOWA FOUNDANTION FOR M					
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.IFMC PN9802 042	29,089	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NEW YORK DEPARTMENT OF					
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.NYDOH 9512 055	86,897	0
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.NYDOH PN9710 121	59,198	0
POLICY CENTER INCORPOR					
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.CHPR 18C90617/8-03	86,600	0
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.POLICY 882 94	98,345	0
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.POLICY 898 38	7,479	0
Health Care Financing Research, Demonstrations and Evaluations		GFE	93.779 / 93.POLICY 898 38(1)	45,727	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				641,929	0
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				642,340	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs		GFB	93.110	224,678	26,541
Maternal and Child Health Federal Consolidated Programs		GFE	93.110	2,801	0
Maternal and Child Health Federal Consolidated Programs		GGB	93.110	453,269	0
Grants for Preventive Medicine		GFE	93.117	1,101	0
Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		GGB	93.900	703,634	0
SUBTOTAL DIRECT FROM:				1,385,483	26,541
PASS-THROUGH PROGRAMS FROM:					
ASSOC OF TEACHERS OF P					
Grants for Preventive Medicine		GFE	93.117 / 93.ATPM TS 252-13/13	60,482	7,259
COLUMBIA UNIVERSITY					
Special Project Grants to Schools of Public Health		GFB	93.188 / 93.465719	(11,377)	0
University of Texas at Austin					
Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.UTA96-0009	133,702	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				182,807	7,259
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,568,290	33,800
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
ABT ASSOCIATES INC					
State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.ABT 500 91 0071	2,832	0
State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.ABT 500 94 0061	83,609	0
State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.ABT 500 95 0062	143,336	789
URBAN INSTITUTE					
State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777 / 93.UI 06708-005-00	29,533	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				259,310	789
SUBTOTAL HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				259,310	789
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Human Genome Research		GFB	93.172	204,980	0
Human Genome Research		GFE	93.172	203,830	0
SUBTOTAL DIRECT FROM:				408,810	0
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				408,810	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					

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STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research Related to Deafness and Communication Disorders		GFB	93.173	98,889	149,092
Research Related to Deafness and Communication Disorders		GFE	93.173	849,523	430,461
Research Related to Deafness and Communication Disorders		GGB	93.173	113,132	0
SUBTOTAL DIRECT FROM:				1,061,544	579,553
PASS-THROUGH PROGRAMS FROM:					
JOHNS HOPKINS UNIVERSI					
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.JHU 8511-43467-X	12,005	0
SMITH COLLEGE					
Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.636026	80,604	0
Research Related to Deafness and Communication Disorders		GFB	93.173 / 93.636026-1	35,582	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				128,191	0
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,189,735	579,553
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Biological Response to Environmental Health Hazards		GFD	93.113	244,473	0
Biological Response to Environmental Health Hazards		GFE	93.113	954,153	42,609
Biological Response to Environmental Health Hazards		GGB	93.113	16,983	0
Biological Response to Environmental Health Hazards		GKA	93.113	32,438	0
Applied Toxicological Research and Testing		GFE	93.114	5,570	0
Biometry and Risk Estimation: Health Risks from Environmental Exposures		GGB	93.115	189,740	14,384
Oral Diseases and Disorders Research		GFB	93.121	90,617	0
Oral Diseases and Disorders Research		GFE	93.121	193,679	0
NIEHS Superfund Hazardous Substances: Basic Research and Education		GGB	93.143	1,189,186	0
Mental Health Research Grants		GFB	93.242	1,930,631	114,496
Mental Health Research Grants		GFD	93.242	86,622	0
Mental Health Research Grants		GFE	93.242	6,503,154	332,349
Alcohol Research Career Development Awards for Scientists and Clinicians		GFB	93.271	167,722	0
Alcohol Research Career Development Awards for Scientists and Clinicians		GFE	93.271	334,717	0
Alcohol Research Programs		GFB	93.273	567,713	0
Alcohol Research Programs		GFE	93.273	1,855,252	45,362
Alcohol Research Programs		GGB	93.273	590,781	0
Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards		GFB	93.277	311,852	7,722
Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards		GFE	93.277	231,727	0
Drug Abuse Research Programs		GFB	93.279	1,135,640	226,842
Drug Abuse Research Programs		GFD	93.279	58,482	0
Drug Abuse Research Programs		GFE	93.279	3,353,171	628,142
Drug Abuse Research Programs		GGB	93.279	1,901,424	180,990
Mental Health Research Career/Scientist Development Awards		GFB	93.281	93,022	2,191
Mental Health Research Career/Scientist Development Awards		GFE	93.281	310,977	0
Mental Health National Research Service Awards for Research Training		GFB	93.282	5,229	0
Comparative Medicine		GFB	93.306	31,062	0
Comparative Medicine		GFE	93.306	65,910	0
Comparative Medicine		GGB	93.306	149,669	0
Clinical Research		GFE	93.333	2,369,926	1,563,965
Biomedical Research Support		GFE	93.337	397,007	0
Biomedical Research Support		GGB	93.337	182,214	0
Nursing Research		GFE	93.361	636,033	0
Biomedical Technology		GFB	93.371	1,167,472	0
Biomedical Technology		GFE	93.371	194,908	0
Research Infrastructure		GFB	93.389	(1,328)	0
Cancer Cause and Prevention Research		GFB	93.393	141,661	0
Cancer Cause and Prevention Research		GFE	93.393	887,885	191,846
Cancer Cause and Prevention Research		GGB	93.393	1,477,686	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cancer Detection and Diagnosis Research		GFE	93.394	1,594,517	7,856
Cancer Detection and Diagnosis Research		GGB	93.394	35,446	0
Cancer Treatment Research		GFB	93.395	21,679	0
Cancer Treatment Research		GFE	93.395	1,800,926	0
Cancer Treatment Research		GGB	93.395	712,612	15,400
Cancer Biology Research		GFE	93.396	1,388,988	0
Cancer Centers Support		GFE	93.397	3,914,730	292,965
Cancer Research Manpower		GFE	93.398	497,059	0
Cancer Research Manpower		GGB	93.398	197,841	0
Cancer Control		GFE	93.399	401,089	34,889
R&D		GLA	93.5 R01-ES06825-02	102,707	108,022
Cell Biology and Biophysics Research		GFB	93.821	1,494,533	0
Cell Biology and Biophysics Research		GFE	93.821	874,539	0
Cell Biology and Biophysics Research		GGB	93.821	255,291	0
Heart and Vascular Diseases Research		GFB	93.837	328,771	0
Heart and Vascular Diseases Research		GFE	93.837	1,815,810	5,839
Heart and Vascular Diseases Research		GGB	93.837	19,174	0
Lung Diseases Research		GFB	93.838	(345)	0
Lung Diseases Research		GFE	93.838	5,134,660	1,440,294
Lung Diseases Research		GGB	93.838	151,535	0
Blood Diseases and Resources Research		GFE	93.839	319,535	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846	549,536	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	594,983	0
Diabetes, Endocrinology and Metabolism Research		GFB	93.847	100,976	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847	7,143,927	163,703
Diabetes, Endocrinology and Metabolism Research		GGB	93.847	220,100	0
Digestive Diseases and Nutrition Research		GFB	93.848	(2,638)	0
Digestive Diseases and Nutrition Research		GFE	93.848	3,132,637	0
Digestive Diseases and Nutrition Research		GGB	93.848	189,160	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849	3,752,380	236,488
Kidney Diseases, Urology and Hematology Research		GGB	93.849	184,862	0
Clinical Research Related to Neurological Disorders		GFE	93.853	2,923,458	746,241
Biological Basis Research in the Neurosciences		GFB	93.854	552,577	0
Biological Basis Research in the Neurosciences		GFE	93.854	2,734,776	0
Biological Basis Research in the Neurosciences		GGB	93.854	1,327,276	0
Allergy, Immunology and Transplantation Research		GFE	93.855	1,415,774	124,126
Microbiology and Infectious Diseases Research		GFB	93.856	875,976	0
Microbiology and Infectious Diseases Research		GFE	93.856	4,668,879	194,878
Microbiology and Infectious Diseases Research		GGB	93.856	5,087,007	699,304
Pharmacology, Physiology, and Biological Chemistry Research		GFB	93.859	2,561,824	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859	1,486,929	0
Pharmacology, Physiology, and Biological Chemistry Research		GGB	93.859	959,935	0
Genetics and Developmental Biology Research		GFB	93.862	3,197,925	0
Genetics and Developmental Biology Research		GFE	93.862	1,744,195	0
Genetics and Developmental Biology Research		GGB	93.862	298,804	0
Cellular and Molecular Basis of Disease Research		GFE	93.863	1,570	0
Cellular and Molecular Basis of Disease Research		GGB	93.863	167,026	0
Cellular and Molecular Basis of Disease Research		GKA	93.863	11,273	0
Population Research		GFB	93.864	275,421	0
Population Research		GFE	93.864	973,083	36,773
Population Research		GGB	93.864	526,107	0
Center for Research for Mothers and Children		GFB	93.865	2,049,146	463,449
Center for Research for Mothers and Children		GFE	93.865	4,089,119	121,672
Center for Research for Mothers and Children		GGB	93.865	203,493	0
Aging Research		GFB	93.866	1,432,349	54,573
Aging Research		GFE	93.866	2,458,515	50,063
Aging Research		GGB	93.866	574,561	0
Aging Research		GKA	93.866	11,854	0
Vision Research		GFE	93.867	345,081	0
Medical Library Assistance		GFB	93.879	66,600	0
Medical Library Assistance		GFE	93.879	6	0
Alcohol Research Center Grants		GFB	93.891	216,663	44,276
Alcohol Research Center Grants		GFE	93.891	1,082,965	612,762
NCRR Science Education Award		GFE	93.922	27,386	0
Fogarty International Research Collaboration Award		GFE	93.934	12,641	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Fogarty International Research Collaboration Award		GGB	93.934	73,821	0
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SUBTOTAL DIRECT FROM:				111,416,095	8,804,471
PASS-THROUGH PROGRAMS FROM:					
AMBULATORY SENTINEL PR					
Mental Health Research Grants		GFE	93.242 / 93.ASPN MH50629-01A1	418	0
Mental Health Research Grants		GFE	93.242 / 93.ASPN MH50629-03	2,806	0
AMC CANCER RESEARCH CE					
Cancer Treatment Research		GFE	93.395 / 93.AMC 738-4263	(1)	0
Cancer Treatment Research		GFE	93.395 / 93.AMC 738-4264	(232)	0
Cancer Treatment Research		GFE	93.395 / 93.AMC LORI CRANE-2	14,389	0
Cancer Research Manpower		GFE	93.398 / 93.AMC 738 - 7241	10,748	0
Cancer Control		GFE	93.399 / 93.AMC 9802-019	18,897	0
Aurogen, Inc.					
Diabetes, Endocrinology and Metabolism Research		GGB	93.847 / 93.1R41DK50488-01A1	7,126	0
BAYLOR COLLEGE OF MEDI					
Cancer Biology Research		GFE	93.396 / 93.BAYLOR PO 694950	(2,749)	0
Cancer Biology Research		GFE	93.396 / 93.BAYLOR PO 794774	56,171	0
BOWMAN GRAY SCHOOL OF					
Heart and Vascular Diseases Research		GFE	93.837 / 93.BGSM HL57435	5,694	0
CHILDRENS HOSPITAL					
Cancer Treatment Research		GFE	93.395 / 93.TCH 5U10CA28851-18	10,501	0
Cancer Treatment Research		GFE	93.395 / 93.TCH PN9702-047	6,986	0
Center for Research for Mothers and Children		GFE	93.865 / 93.TCH-HD27692-04	36	0
Center for Research for Mothers and Children		GFE	93.865 / 93.TCH-HD27692-05	(203)	0
CORNELL UNIVERSITY					
Population Research		GFD	93.864 / 93.27221-5392	30,569	0
Case Western Reserve University					
Lung Diseases Research		GGB	93.838 / 93.5 R01 HL55967-02	23,921	0
Lung Diseases Research		GGB	93.838 / 93.5 R01 HL55967-03 AMD	67,722	0
Microbiology and Infectious Diseases Research		GGB	93.856 / 93.NO1-AI-45244	105,424	0
DARTMOUTH COLLEGE					
Cancer Control		GFE	93.399 / 93.DARTMOUTH 5-31668	116,485	0
DUKE UNIVERSITY					
Aging Research		GFB	93.866 / 93.98-SC-NIH-1032	43,479	0
Duke University					
Cancer Cause and Prevention Research		GGB	93.393 / 93.DS303 16829 5P01 CA42	235,036	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.DS304 16829 5PO1CA427	39,959	0
ELEANOR ROOSEVELT INST					
Center for Research for Mothers and Children		GFE	93.865 / 93.ERI 119-FEO	41,534	0
Center for Research for Mothers and Children		GFE	93.865 / 93.ERI 119FFO	38,589	0
Center for Research for Mothers and Children		GFE	93.865 / 93.ERI# 119EAO	92,342	0
Center for Research for Mothers and Children		GFE	93.865 / 93.ERI# 119EEO	87,334	0
Center for Research for Mothers and Children		GFE	93.865 / 93.ERICR	127,313	0
Center for Research for Mothers and Children		GFE	93.865 / 93.ERICR 119DEO	(124)	0
Center for Research for Mothers and Children		GFE	93.865 / 93.ERICR ERI 119DAO	2,152	0
GEORGE WASHINGTON UNIV					
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.GWUNIV AC21083	89,769	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.GWUNIV DK48489-03	4,047	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.GWUNIV DK48489-04	8,250	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.GWUNIV SUB#97-S05	13,660	0
Gonex, Inc					
Cancer Cause and Prevention Research		GGB	93.393	27,949	0
HACKENSACK MEDICAL CEN					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.RPF223 90 1102	1,657	0
Harvard University					
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846	145,265	0
JOSLIN DIABETES CENTER					
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.JOSLIN DK46601-03	15,961	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.JOSLIN DK46601-05	101,730	0
KAISER FOUNDATION					
Heart and Vascular Diseases Research		GFE	93.837 / 93.KAISER 115-9350B	88,605	0
MIKALIX COMPANY					
Clinical Research Related to Neurological Disorders		GFE	93.853 / 93.MIKALIX 282-92-0069	2,536	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATIONAL DEVELOPMENT A					
Drug Abuse Research Programs		GFE	93.279 / 93.NDRI DA09522-02	(3,517)	0
Drug Abuse Research Programs		GFE	93.279 / 93.NDRI DA09522-03	(8,314)	0
NATIONAL HEMOPHILIA FO					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.NHF 35162-G	6,262	0
NATL JEWISH CTR IMMUNO					
Lung Diseases Research		GFE	93.838 / 93.NJC HL56263-03	2,307	0
Lung Diseases Research		GFE	93.838 / 93.NJC HL56263-02	7,527	0
NATL JEWISH HOSPITAL					
Lung Diseases Research		GFE	93.838 / 93.NJH HL27353-15	18,688	0
Lung Diseases Research		GFE	93.838 / 93.NJH HL56263	4,252	0
Lung Diseases Research		GFE	93.838 / 93.NJH HL56263-03	7,355	0
Lung Diseases Research		GFE	93.838 / 93.NJH N01-HR-76111	20,341	0
Center for Research for Mothers and Children		GFE	93.865 / 93.NJH 20035520	20,047	0
Center for Research for Mothers and Children		GFE	93.865 / 93.NJH 20035521	6,680	0
Oregon Health Sciences University					
Microbiology and Infectious Diseases Research		GGB	93.856 / 93.8405831C1	34,881	0
PATTERSON COUNSELING C					
Center for Research for Mothers and Children		GFE	93.865 / 93.PCCI PN9607-114	3,528	0
RAND CORPORATION					
Aging Research		GFB	93.866 / 93.PENDING	3,472	0
SCRIPPS RESEARCH INSTI					
Mental Health Research Grants		GFE	93.242 / 93.SRI MH/HL58542-01	78,425	0
SOCIAL AND SCIENTIFIC					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS 96IC004	196,693	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS 96VC005	297,070	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS 96VD005	21,120	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS AACTG29	28,892	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS ACTG 315	17,700	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS AI38858-02	363,356	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS NIAID AI38858	(17)	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS PN 9602-049	10,843	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SSS9802-015	529	0
SOUTHWEST ONCOLOGY CAN					
Cancer Treatment Research		GFE	93.395 / 93.SWOG 9623	403	0
Cancer Treatment Research		GFE	93.395 / 93.SWOG PROCA 96003	179	0
Cancer Treatment Research		GFE	93.395 / 93.SWOG-97004	5,789	0
Cancer Treatment Research		GFE	93.395 / 93.SWOG-97061	26,700	0
Cancer Treatment Research		GFE	93.395 / 93.SWOG-97091	26,049	0
Cancer Control		GFE	93.399 / 93.SWOG CCOP 96003	2,004	0
Cancer Control		GFE	93.399 / 93.SWOG CCOP 97008	181,945	0
Cancer Control		GFE	93.399 / 93.SWOG CCOP 97012	115,727	0
Cancer Control		GFE	93.399 / 93.SWOG PCPT9310	4,576	0
STATE OF UTAH					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.U UTAH 83299	(130)	0
STATE UNIVERSITY NEW Y					
Clinical Research Related to Neurological Disorders		GFE	93.853 / 93.USNY 150 4121A	(1,511)	0
Biological Basis Research in the Neurosciences		GFE	93.854 / 93.SUNYSB 431-Z008A	117,360	0
Biological Basis Research in the Neurosciences		GFE	93.854 / 93.SUNYSB R60584	3,081	0
Southern Research Institute					
Biometry and Risk Estimation: Health Risks from Environmental Exposures		GGB	93.115 / 93.S96-03	2,271	0
Biometry and Risk Estimation: Health Risks from Environmental Exposures		GGB	93.115 / 93.S96-03 AMEND #2	50,673	0
Southwest Regional Laboratories					
Drug Abuse Research Programs		GGB	93.279 / 93.S-112-78R01-DA08269-0	76,041	0
State University of New York					
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.431-0772A R60620 AMD	115,100	0
UNIVERSITY OF ALABAMA					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.UAB AI35170-03	13,958	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.UAB N01 AI 15113	3,036	0
UNIVERSITY OF ARIZONA					
Cancer Control		GFE	93.399 / 93.UOFAZ M392632	57,804	0
UNIVERSITY OF CALIFORN					
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.UCDAVIS UCOL92-2	(269)	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.UCBERKELEY SA1490JB	12,387	0
Clinical Research Related to Neurological Disorders		GFE	93.853 / 93.UCSF SUB#1856SC	168,888	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859 / 93.UCSF 1656SC-03	10,078	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859 / 93.UCSF 1656SC-04	99,612	0
UNIVERSITY OF DENVER					
Alcohol Research Programs		GFE	93.273 / 93.DU AA09442 YR3	(2,712)	0
UNIVERSITY OF IOWA					
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.UIOWA P17832-2	46,748	0
UNIVERSITY OF KANSAS					
Digestive Diseases and Nutrition Research		GFE	93.848 / 93.KU DK49181-02 7 R01	175,952	0
UNIVERSITY OF KENTUCKY					
Aging Research		GFB	93.866 / 93.4-29853-96-254	26,476	0
Aging Research		GFE	93.866 / 93.UKRF 4-60567-185	128,432	0
UNIVERSITY OF MIAMI					
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.UMIAMI DK/AI46639-3	29,070	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.UMIAMI DK/AI46639-4	100,530	0
UNIVERSITY OF NEBRASKA					
Digestive Diseases and Nutrition Research		GFE	93.848 / 93.UNK DK49181-01	(5,140)	0
UNIVERSITY OF NORTH CA					
Cancer Treatment Research		GFE	93.395 / 93.UNC CA62476-04	10,625	0
UNIVERSITY OF PITTSBUR					
Cancer Treatment Research		GFE	93.395 / 93.UPITTS BC5912-340	1,050	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847 / 93.UPITTS 5801-1	92,547	0
UNIVERSITY OF ROCHESTE					
Mental Health Research Grants		GFE	93.242 / 93.U ROCH 410036-G	494	0
UNIVERSITY OF SOUTH CA					
Heart and Vascular Diseases Research		GFE	93.837 / 93.USCARO HL38185-09	15,321	0
UNIVERSITY OF SOUTHERN					
Cancer Cause and Prevention Research		GFE	93.393 / 93.USC H08021	44,992	0
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.USC H06825	12,471	0
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.USC PO H00501	131	0
UNIVERSITY OF WASHINGT					
Cell Biology and Biophysics Research		GFB	93.821 / 93.423249	33,180	0
Cell Biology and Biophysics Research		GFB	93.821 / 93.573427	52,139	0
Clinical Research Related to Neurological Disorders		GFE	93.853 / 93.UWASH PN0694-091	6,725	0
UNIVERSITY OF WISCONSI					
Vision Research		GFE	93.867 / 93.UWISC 166U493	(49)	0
US CIVILIAN RESEARCH/D					
Clinical Research Related to Neurological Disorders		GFE	93.853 / 93.CRDF RN2-424	901	0
University of California-Los Angeles					
Microbiology and Infectious Diseases Research		GGB	93.856 / 93.1475 G 7A010 1R01 AI3	(6)	0
Microbiology and Infectious Diseases Research		GGB	93.856 / 93.1475 G 8B819 1R01 AI3	59,247	0
University of Miami					
Microbiology and Infectious Diseases Research		GGB	93.856 / 93.M457989 1PO1DC03013-0	67,535	0
University of Washington					
Cancer Cause and Prevention Research		GGB	93.393 / 93.303939 5-R01 CA59042-	(1,526)	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.505721 5 R01 AI37747-	100,788	0
University of Wisconsin					
Microbiology and Infectious Diseases Research		GGB	93.856 / 93.620Y852	(3,600)	0
VIRGINIA COMMONWEALTH					
Genetics and Developmental Biology Research		GFB	93.862 / 93.527344/P111666	20,387	0
WESTAT, INC					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.WESTAT N01HD-3-3162	60,611	0
Center for Research for Mothers and Children		GFE	93.865 / 93.WESTAT DA32842-02	10,541	0
Washington University, Missouri					
Lung Diseases Research		GGB	93.838 / 93.WU--96-77 5R01HL55936	16,616	0
Westat, Inc.					
Cancer Cause and Prevention Research		GGB	93.393 / 93.NO2-CP-71100	139,522	0
YALE UNIVERSITY					
Cancer Cause and Prevention Research		GFE	93.393 / 93.YALE CA67396-02	(312)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.YALE CA67396-03	79,995	0
Heart and Vascular Diseases Research		GFE	93.837 / 93.YALE HL55007-03	7,401	0
Yale University					
Cancer Cause and Prevention Research		GGB	93.393 / 93.# U01 CA62986-04S1	14,273	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5 U01 CA /ES 62986-03	(60)	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5 U01 CA/ES62986-03	72,181	0
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1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,325,098	0
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				116,741,193	8,804,471
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Social Services Research and Demonstration		GFE	93.647	20,913	0
SUBTOTAL DIRECT FROM:				20,913	0
SUBTOTAL OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES				20,913	0
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Adolescent Family Life: Demonstration Projects		GFE	93.995	24	0
SUBTOTAL DIRECT FROM:				24	0
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				24	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Public Health and Social Services Emergency Fund		GFE	93.003	65,449	0
SUBTOTAL DIRECT FROM:				65,449	0
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF WASHINGT					
State Medicaid Fraud Control Units		GFE	93.775 / 93.UWASH 601458	(2,468)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(2,468)	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				62,981	0
PUBLIC HEALTH SERVICE					
DIRECT FROM:					
PUBLIC HEALTH SERVICE					
Health Activities Recommendation Panel Health Activities		GGB	93.203	(106)	0
SUBTOTAL DIRECT FROM:				(106)	0
SUBTOTAL PUBLIC HEALTH SERVICE				(106)	0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
DENVER GENERAL HOSPITA					
Community-Based Comprehensive HIV/STD/TB Outreach Services for High Risk Substance Abusers Demonstration Progr		GFE	93.949 / 93.DGH 97-086-E	5,603	0
DENVER HEALTH AND HOSP					
Community-Based Comprehensive HIV/STD/TB Outreach Services for High Risk Substance Abusers Demonstration Progr		GFE	93.949 / 93.DHH 97-086A-E	1,924	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				7,527	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				7,527	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				128,225,093	10,183,569
OUNCE OF PREVENTION COUNCIL					
PASS-THROUGH PROGRAMS FROM:					
COLO. CAMPUS COMPACT					
R&D/INFO BASE L/C HOUSE		GFD	95.1197.12.074D	1,848	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,848	0
SUBTOTAL OUNCE OF PREVENTION COUNCIL				1,848	0
SUBTOTAL				1,848	0
FEDERAL AGENCIES NOT USING CFDA NUMBERS					
CENTRAL INTELLIGENCE AGENCY					
DIRECT FROM:					
CENTRAL INTELLIGENCE AGENCY					
R&D/Central Intelligence Agency		GGB	99.UNKNOWN	441	0
SUBTOTAL DIRECT FROM:				441	0
SUBTOTAL CENTRAL INTELLIGENCE AGENCY				441	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS				441	0
SUBTOTAL RESEARCH AND DEVELOPMENT - CLUSTER				308,482,279	37,056,055
SECT 8 - CLUSTER					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Section 8 Rental Voucher Program		IHH	14.855	2,321,257	0
Section 8 Rental Voucher Program		NAA	14.855	2,935,843	221,105
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation		IHH	14.856	30,645	0
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation		NAA	14.856	317,586	19,805
Section 8 Rental Certificate Program		IHH	14.857	3,869,190	0
Section 8 Rental Certificate Program		NAA	14.857	2,927,123	289,050
SUBTOTAL DIRECT FROM:				12,401,644	529,960
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				12,401,644	529,960
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				12,401,644	529,960
SUBTOTAL SECT 8 - CLUSTER				12,401,644	529,960

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
STUDENT FINANCIAL AID - CLUSTER					
DEPARTMENT OF EDUCATION					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Federal Supplemental Educational Opportunity Grants		GFB	84.007	815,931	0
Federal Supplemental Educational Opportunity Grants		GFC	84.007	230,115	0
Federal Supplemental Educational Opportunity Grants		GFD	84.007	288,568	0
Federal Supplemental Educational Opportunity Grants		GFE	84.007	137,068	0
Federal Supplemental Educational Opportunity Grants		GGB	84.007	958,441	0
Federal Supplemental Educational Opportunity Grants		GGH	84.007	128,728	0
Federal Supplemental Educational Opportunity Grants		GGJ	84.007	463,530	0
Federal Supplemental Educational Opportunity Grants		GHB	84.007	143,052	0
Federal Supplemental Educational Opportunity Grants		GHC	84.007	125,661	0
Federal Supplemental Educational Opportunity Grants		GHD	84.007	491,701	0
Federal Supplemental Educational Opportunity Grants		GHE	84.007	96,552	0
Federal Supplemental Educational Opportunity Grants		GJB	84.007	69,592	0
Federal Supplemental Educational Opportunity Grants		GJC	84.007	54,096	0
Federal Supplemental Educational Opportunity Grants		GJD	84.007	154,495	0
Federal Supplemental Educational Opportunity Grants		GJE	84.007	170,339	0
Federal Supplemental Educational Opportunity Grants		GJF	84.007	13,849	0
Federal Supplemental Educational Opportunity Grants		GJG	84.007	21,534	0
Federal Supplemental Educational Opportunity Grants		GJH	84.007	32,834	0
Federal Supplemental Educational Opportunity Grants		GJJ	84.007	163,060	0
Federal Supplemental Educational Opportunity Grants		GJK	84.007	96,787	0
Federal Supplemental Educational Opportunity Grants		GJL	84.007	61,695	0
Federal Supplemental Educational Opportunity Grants		GJM	84.007	68,041	0
Federal Supplemental Educational Opportunity Grants		GJR	84.007	28,817	0
Federal Supplemental Educational Opportunity Grants		GKA	84.007	299,039	0
Federal Supplemental Educational Opportunity Grants		GLA	84.007	132,174	0
Federal Family Education Loans		GDA	84.032	62,525,746	0
Federal Work-Study Program		GFB	84.033	1,918,509	0
Federal Work-Study Program		GFC	84.033	479,537	0
Federal Work-Study Program		GFD	84.033	518,979	0
Federal Work-Study Program		GFE	84.033	307,775	0
Federal Work-Study Program		GGB	84.033	894,003	0
Federal Work-Study Program		GGH	84.033	186,276	0
Federal Work-Study Program		GGJ	84.033	386,010	0
Federal Work-Study Program		GHB	84.033	258,560	0
Federal Work-Study Program		GHC	84.033	225,038	0
Federal Work-Study Program		GHD	84.033	522,448	0
Federal Work-Study Program		GHE	84.033	200,530	0
Federal Work-Study Program		GJB	84.033	90,653	0
Federal Work-Study Program		GJC	84.033	61,116	0
Federal Work-Study Program		GJD	84.033	192,943	0
Federal Work-Study Program		GJE	84.033	157,313	0
Federal Work-Study Program		GJF	84.033	40,061	0
Federal Work-Study Program		GJG	84.033	24,685	0
Federal Work-Study Program		GJH	84.033	65,224	0
Federal Work-Study Program		GJJ	84.033	206,459	0
Federal Work-Study Program		GJK	84.033	131,955	0
Federal Work-Study Program		GJL	84.033	77,652	0
Federal Work-Study Program		GJM	84.033	107,806	0
Federal Work-Study Program		GJR	84.033	96,820	0
Federal Work-Study Program		GKA	84.033	478,514	0
Federal Work-Study Program		GLA	84.033	149,955	0
Federal Perkins Loan Program: Federal Capital Contributions		GFC	84.038	97,825	0
Federal Perkins Loan Program: Federal Capital Contributions		GFD	84.038	80,591	0
Federal Perkins Loan Program: Federal Capital Contributions		GFE	84.038	197,648	0
Federal Perkins Loan Program: Federal Capital Contributions		GGB	84.038	214,472	0
Federal Perkins Loan Program: Federal Capital Contributions		GGH	84.038	52,333	0

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) / FEDERAL AGENCY / MAJOR SUBDIVISION OF FEDERAL AGENCY / SOURCE TYPE (DIRECT OR PASS-THROUGH) / ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) / PROGRAM NAME	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Perkins Loan Program: Federal Capital Contributions		GHB	84.038	1,558	0
Federal Perkins Loan Program: Federal Capital Contributions		GHC	84.038	30,741	0
Federal Perkins Loan Program: Federal Capital Contributions		GHD	84.038	294,864	0
Federal Perkins Loan Program: Federal Capital Contributions		GHE	84.038	110,328	0
Federal Perkins Loan Program: Federal Capital Contributions		GLA	84.038	73,778	0
Federal Direct Loan		GFB	84.268	76,643,271	0
Federal Direct Loan		GFE	84.268	19,006,360	0
Federal Direct Loan		GGB	84.268	69,308,564	0
SUBTOTAL DIRECT FROM:				241,662,599	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				241,662,599	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Federal Pell Grant Program		GFB	84.063	6,116,499	0
Federal Pell Grant Program		GFC	84.063	1,928,603	0
Federal Pell Grant Program		GFD	84.063	2,492,445	0
Federal Pell Grant Program		GFE	84.063	311,442	0
Federal Pell Grant Program		GGB	84.063	6,144,499	0
Federal Pell Grant Program		GGH	84.063	1,754,388	0
Federal Pell Grant Program		GGJ	84.063	3,272,561	0
Federal Pell Grant Program		GHB	84.063	1,914,885	0
Federal Pell Grant Program		GHC	84.063	3,078,815	0
Federal Pell Grant Program		GHD	84.063	6,496,911	0
Federal Pell Grant Program		GHE	84.063	1,029,392	0
Federal Pell Grant Program		GJB	84.063	1,062,361	0
Federal Pell Grant Program		GJC	84.063	1,132,871	0
Federal Pell Grant Program		GJD	84.063	3,198,378	0
Federal Pell Grant Program		GJE	84.063	2,926,025	0
Federal Pell Grant Program		GJF	84.063	798,383	0
Federal Pell Grant Program		GJG	84.063	626,834	0
Federal Pell Grant Program		GJH	84.063	1,098,235	0
Federal Pell Grant Program		GJJ	84.063	3,282,080	0
Federal Pell Grant Program		GJK	84.063	2,947,361	0
Federal Pell Grant Program		GJL	84.063	1,246,878	0
Federal Pell Grant Program		GJM	84.063	1,687,827	0
Federal Pell Grant Program		GJR	84.063	736,975	0
Federal Pell Grant Program		GKA	84.063	3,185,385	0
Federal Pell Grant Program		GLA	84.063	808,666	0
SUBTOTAL DIRECT FROM:				59,278,699	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				59,278,699	0
SUBTOTAL DEPARTMENT OF EDUCATION				300,941,298	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		GFE	93.342	103,470	0
Scholarships for Students of Exceptional Financial Need		GFE	93.820	169,680	0
SUBTOTAL DIRECT FROM:				273,150	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				273,150	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				273,150	0

1 - See *Note 5* **for a listing of State agency codes and agency names.**

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

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

	NONCASH INDICATOR	STATE[1] AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL STUDENT FINANCIAL AID - CLUSTER				301,214,448	0
TOTAL				2,059,149,939	862,708,533
TOTAL COMBINED DIRECT AND PASS-THROUGH EXPENDITURES				2,921,858,472	

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* **Under A-133, an award is considered expended when certain events related to the award occur. These include:**

- **Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note I-c of the General Purpose Financial Statements for additional information.**
- **Disbursement of amounts entitling the state to an interest subsidy**
- **Use of loan proceeds under loan and loan guarantee programs**
- **Distribution or consumption of food commodities**
- **Receipt of property or surplus property**
- **Disbursement of funds to subrecipients**
- **The period when insurance is in force**
- **Receipt or use of program income**

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

Note 2. Organization of the Schedule

Assistance reported in the Schedule of Expenditures of Federal Awards is grouped first by program clusters as defined in the Compliance Supplement then by federal agency and then by major subdivision of federal agency. Programs not included in clusters are reported under Catalog of Federal Domestic Assitance (CFDA) numbers or other identifying numbers at the front of the Schedule in a section titled Unclustered Programs. In order to determine the total assistance provided to the State of Colorado by an individual federal agency, amounts provided by the federal agency must be identified in individual clusters as well as in the Unclustered Programs section.

Note 3. Other Assistance

Most noncash assistance is reported in the Schedule of Expenditures of Federal Awards and indicated by an asterisk in the column titled Noncash Indicator. The following provides additional information related to items that federal agencies may consider to be assistance.

A. The State Department of Military Affairs reported in-kind assistance from direct federal purchases. The federal budget for this activity was $5,058,460 and the State Department of Military Affairs reported $485,909 in the Schedule of Expenditures of Federal Awards which was the federal match for state funds expended on this activity.

B. The State Department of Labor and Employment expended $154,170,782 of state funds as the required match for grant 17.225-Unemployment Insurance. The $30,945,588 shown in the attached schedule is the federal portion of that grant, and it is not included in the $154,170,782 mentioned above.

Note 4. Subrecipients

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1998

All amounts passed-through to subrecipients are identified in the Schedule of Expenditures of Federal Awards under the column titled Passed to Subrecipients.

Note 5. State Agency Codes and Names

AGENCY CODE	*AGENCY NAME*	*AGENCY CODE*	*AGENCY NAME*	*AGENCY CODE*	*AGENCY NAME*
ABA	DIVISION OF STATE ARCHIVES	GGH	FORT LEWIS COLLEGE	IIA	OHR - ADMINISTRATIVE OFFICES
AMA	COLO INFO TECHNOLOGY SVCS	GGJ	UNIVERSITY OF SOUTHERN COLO	IKA	DIV OF YOUTH CORRECTIONS
BAA	DEPARTMENT OF AGRICULTURE	GHB	ADAMS STATE COLLEGE	ILB	STATE VET CENTER AT HOMELAKE
CAA	CORRECTIONS ADMINISTRATION	GHC	MESA STATE COLLEGE	ILC	VET NURSING HOME AT FLORENCE
CFB	SURPLUS PROPERTY	GHD	METROPOLITAN STATE COLLEGE	ILD	VET NURSING HOME AT RIFLE
DAA	DEPARTMENT OF EDUCATION	GHE	WESTERN STATE COLLEGE	ILE	WALSENBURG VET NURSING HOME
DBA	SCHOOL FOR THE DEAF AND BLIND	GJA	COLO COMM COLL & OCC ED SYS	JAA	JUDICIAL
EAA	OFFICE OF THE GOVERNOR	GJB	ARAPAHOE COMMUNITY COLLEGE	KAA	DEPT OF LABOR AND EMPLOYMENT
EBA	LIEUTENANT GOVERNOR	GJC	COMMUNITY COLLEGE OF AURORA	LAA	DEPARTMENT OF LAW
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJD	COMMUNITY COLLEGE OF DENVER	NAA	DEPARTMENT OF LOCAL AFFAIRS
EEA	GOVERNORS JOB TRAINING OFFICE	GJE	FRONT RANGE COMMUNITY COLLEGE	OAA	DIVISION OF NATIONAL GUARD
EFA	OFFICE OF ENERGY CONSERVATION	GJF	LAMAR COMMUNITY COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJG	MORGAN COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
GAA	COLO COMMISSION ON HIGHER ED	GJH	OTERO JUNIOR COLLEGE	PDA	WATER CONSERVATION BOARD
GBA	COLORADO COUNCIL ON THE ARTS	GJJ	PIKES PEAK COMMUNITY COLLEGE	PEA	DIVISION OF WATER RESOURCES
GCA	STATE HISTORICAL SOCIETY	GJK	PUEBLO COMMUNITY COLLEGE	PFA	SOIL CONSERVATION BOARD
GDA	COLORADO STUDENT LOAN	GJL	RED ROCKS COMMUNITY COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
GEA	COLO ADVANCED TECHNOLOGY INST	GJM	TRINIDAD STATE JUNIOR COLLEGE	PIA	COLORADO GEOLOGICAL SURVEY
GFB	CU - BOULDER	GJP	LOWRY HEAT CENTER	PJA	PARKS AND OUTDOOR RECREATION
GFC	CU - COLORADO SPRINGS	GJR	NORTHEASTERN JUNIOR COLLEGE	PKA	MINED LAND RECLAMATION DIV
GFD	CU - DENVER	GKA	UNIVERSITY OF NORTHERN COLO	RAA	DEPARTMENT OF PUBLIC SAFETY
GFE	CU - HEALTH SCIENCE CENTER	GLA	COLORADO SCHOOL OF MINES	SDA	CIVIL RIGHTS DIVISION
GGB	COLORADO STATE UNIVERSITY	GMA	AURARIA HIGHER EDUCATION CTR	SFA	DIVISION OF INSURANCE
GGC	CSU VETERINARY MEDICINE & HOSP	GNA	CHILDREN'S TRUST BOARD	SGA	PUBLIC UTILITIES COMMISSION
GGD	CSU AG EXPERIMENT STATION	HAA	COLO DEPT OF TRANSPORTATION	TAA	REVENUE - ADMINISTRATION
GGF	CSU COOPERATIVE EXTENSION SVC	IHA	DEPARTMENT OF HUMAN SERVICES	UHA	DEPT OF HLTH CARE POLICY & FIN
GGG	COLORADO STATE FOREST SERVICE	IHH	PUBLIC HOUSING AUTHORITY	WBA	TREASURY - OPERATING

J. DAVID BARBA, CPA
State Auditor

STATE OF COLORADO

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200 East 14th Avenue
Denver, Colorado 80203-2211

October 30, 1998

Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Members of the Legislative Audit Committee:

We have audited the financial statements of the State of Colorado, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 30, 1998. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the State of Colorado's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Governmental Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Colorado's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Colorado's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Recommendation Nos. 1, 2, 3, 4, and 5.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose the reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

STATE OF COLORADO

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State Auditor

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Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

October 30, 1998

Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance In Accordance With OMB Circular A-133

Members of the Legislative Audit Committee:

Compliance

We have audited the compliance of the State of Colorado with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1998. The State of Colorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on the State of Colorado's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the State of Colorado's compliance with those requirements.

In our opinion, the State of Colorado complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998. However, the results of our auditing procedures also disclosed other instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of questioned costs as Recommendation Nos. 1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 14, 15, and 16.

Internal Control Over Compliance

The management of the State of Colorado is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the State of Colorado's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Colorado's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and question costs as Recommendation Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, and 18.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over compliance would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

J. David Barton

Distribution

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