State of Connecticut Single Audit Report

For the Fiscal Year Ended June 30, 2020

AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN ❖ CLARK J. CHAPIN

STATE OF CONNECTICUT
Single Audit Report
For the Year Ended June 30, 2020

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Letter of Transmittal

STATE OF CONNECTICUT

AUDITORS OF PUBLIC ACCOUNTS
STATE CAPITOL
JOHN C. GERAGOSIAN 210 CAPITOL AVENUE CLARK J. CHAPIN
HARTFORD, CONNECTICUT 06106-1559

July 30, 2021

Governor Ned Lamont
Members of the General Assembly

We have conducted the Statewide Single Audit of the State of Connecticut for the fiscal year ended June 30, 2020.

This report on that audit complies with state audit requirements and with those audit requirements placed upon the state as a condition of expending more than $13,496,051,000 in federal financial assistance during the fiscal year ended June 30, 2020. This audit was performed in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards for financial audits issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

We also call to your attention Section III of the Schedule of Findings and Questioned Costs relating to the state's administration of federal financial assistance programs. Section III of the Schedule contains many recommendations, all of which need to be addressed in order to ensure the proper administration of federal funds and their continued receipt at current or increased levels.

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

Finally, we wish to acknowledge the work done by our staff in planning for and carrying out this Statewide Single Audit. This audit work has been performed with dedication, creativity and professionalism. We are pleased to deliver this report for the fiscal year ended June 30, 2020.

Respectfully submitted,

John C. Geragosian
State Auditor

Clark J. Chapin
State Auditor

State of Connecticut
Financial Statements

STATE OF CONNECTICUT

AUDITORS OF PUBLIC ACCOUNTS

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

JOHN C. GERAGOSIAN ROBERT J. KANE

INDEPENDENT AUDITORS' REPORT

The Honorable Ned Lamont, Governor
Members of the General Assembly

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the state's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit:

Government-wide Financial Statements

- the financial statements of the Special Transportation Fund account within the Transportation Fund and the Transportation Special Tax Obligations account within the Debt Service Fund, which in the aggregate, represent 6% of the assets, 3% of the net position and 8% of the revenues of the Governmental Activities;
- the financial statements of the John Dempsey Hospital account within the University of Connecticut and Health Center, the Connecticut State University System, the Connecticut Community Colleges, Bradley International Airport Parking Facility, and the federal accounts for the Clean Water Fund and Drinking Water Fund, which in the aggregate, represent 56% of the assets, 41% of the net position and 30% of the revenues of the Business-Type Activities;
- the financial statements of the discretely presented component units.

Fund Financial Statements

- the financial statements of the Special Transportation Fund account, which represents 99% of the assets and 98% of the revenues of the Transportation Fund;

- the financial statements of the Transportation Special Tax Obligations account, which represents 100% of the assets and 100% of the revenues of the Debt Service Fund;
- the financial statements of the John Dempsey Hospital account within the University of Connecticut and Health Center, the Connecticut State University System, the Connecticut Community Colleges, Bradley International Airport Parking Facility, and the federal accounts for the Clean Water Fund and Drinking Water Fund, which in the aggregate, represent 56% of the assets, 41% of the net position and 30% of the revenues of the Enterprise Funds.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. In addition, the financial statements of the Special Transportation Fund, Transportation Special Tax Obligations Fund, Clean Water Fund, Drinking Water Fund, Connecticut Housing Finance Authority, Connecticut Airport Authority, Materials Innovation and Recycling Authority, Connecticut Health and Educational Facilities Authority, Capital Region Development Authority, Connecticut Innovations Incorporated, Connecticut Green Bank, Connecticut Lottery Corporation and Connecticut Health Insurance Exchange were audited by other auditors in accordance with standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. The financial statements of the Connecticut State University System, the Connecticut Community Colleges, and the University of Connecticut Foundation were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based upon our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Connecticut, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2021, on our consideration of the State of Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Connecticut's internal control over financial reporting or on compliance. That report will be issued under separate cover in the *Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters for the Fiscal Year Ended June 30, 2020, State of Connecticut Comprehensive Annual Financial Report* and is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Connecticut's internal control over financial reporting and compliance.

John C. Geragosian
State Auditor

February 19, 2021
State Capitol
Hartford, Connecticut

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The following is a discussion and analysis of the State's financial performance and condition providing an overview of the State's activities for the fiscal year ended June 30, 2020. The information provided here should be read in conjunction with the letter of transmittal in the front of this report and with the State's financial statements, which follow this section.

HIGHLIGHTS

Government-wide Financial Statements
The State's total net position (deficit) increased $1.4 billion (or 3.1 percent) as a result of this year's operations. Net position (deficit) of governmental activities increased by $1.0 billion (or 1.8 percent) and net position of business-type activities decreased by $471.0 million (or -6.5 percent). At year-end, net position (deficit) of governmental activities and business-type activities totaled a negative $54.4 billion and $6.8 billion, respectively.

Component units reported net position of $2.4 billion, an increase of $138.1 million or 6.1 percent from the previous year. Most of the net position is attributable to the Connecticut Housing Finance Authority, a major component unit.

Fund Financial Statements
The governmental funds reported combined ending fund balance of $8.3 billion, an increase of $1.8 billion in comparison with the prior year. Of this total fund balance, $217.7 million represents nonspendable fund balance, $5.8 billion represents restricted fund balance, $3.2 billion represents committed fund balance, and $180.9 million represents assigned fund balance. A negative $1.1 billion unassigned fund balance offsets these amounts. This deficit belongs primarily to the General Fund which increased by $300.8 million during the fiscal year.

The State's stabilization account, the General Fund Budget Reserve Fund (Rainy Day Fund) ended the fiscal year with a balance of $3.0 billion compared to the prior year's balance of $2.5 billion. The primary reason for the increase as in the prior fiscal year, significant progress was made toward building the balance of the Budget Reserve Fund. This was primarily due to the revenue volatility cap, first implemented in fiscal year 2018. This statutory provision requires revenues above a certain threshold to be transferred to the Budget Reserve Fund. For fiscal year 2020, the cap was $3,294.2 million for estimated and final income tax payments and revenue from the Pass-through Entity tax. At year-end, a volatility transfer of $530.3 million was made to the Budget Reserve Fund.

Prior to the close of fiscal year 2020, the balance in the Budget Reserve Fund was $3,036 billion, which represented approximately 15.11 percent of net General Fund appropriations. As a result, the Budget Reserve Fund was $22.9 million above the statutory 15 percent cap at year-end. According to CGS Section 40-30a(c)(1)(A), no further transfers will be made to the Budget Reserve Fund. Instead the State Treasurer decides what is in the best interest of the state, whether to transfer the balance above the 15 percent threshold as an additional contribution to the State Employee Retirement Fund (SERF) or to the Teachers' Retirement System (TRS). On October 1st, the State Treasurer announced his decision to transfer the $22.9 million excess to SERF. In December 2020, the General Fund surplus of $38.7 million was transferred to SERF to reduce the unfunded pension liability.

When the excess $22.9 million is transferred from the Budget Reserve Fund to SERF this would bring the Budget Reserve Fund to just over $3.0 billion or approximately 15 percent of net General Fund appropriations for fiscal year 2021. Achieving and surpassing the 15 percent threshold represents an important benchmark for Connecticut. Due to fiscal discipline and hard work, our state is in a much stronger position to provide critical services to those in need and to weather the public health and fiscal crisis brought on by the COVID-19 pandemic.

Tax revenues in the governmental funds increased $860.9 million or 4.9 percent. General fund tax revenues decreased $763.8 million or -4.5 percent.

The Enterprise funds reported net position of $6.8 billion at year-end, a decrease of $471.0 million during the year, substantially all of which was invested in capital assets or restricted for specific purposes.

Long–Term Debt
Total long-term debt was $92.1 billion for governmental activities at year-end, of which $27.4 billion was bonded debt.

Total long-term debt was $2.3 billion for business-type activities at year-end, of which $1.8 billion was bonded debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements – Reporting the State as a Whole
The Statement of Net Position and the Statement of Activities beginning on page 39 together comprise the government-wide financial statements. These financial statements are designed to provide readers with a broad overview of the State's finances, in a manner similar to a private-sector business. All revenues and expenses are recognized regardless of when cash is received or spent, and all assets, deferred outflows of resources, liabilities and deferred inflows of resources, including capital assets and long-term debt, are reported at the entity level. The government-wide statements report the State's net position and changes in net position. Over time, increases and decreases in net position measure whether the State's overall financial condition is getting better or worse. Non-financial factors such as the State's economic outlook, changes in its demographics, and the condition of capital assets and infrastructure should also be considered when evaluating the State's overall condition.

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

The statement of activities presents information showing how the State's net position changed during fiscal year 2020. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

- **Governmental Activities** – The State's basic services fall under this activity including legislative, general government, regulation and protection, conservation and development, health and hospital, transportation, human services, education, corrections, and judicial. Taxes and intergovernmental revenues are major funding sources for these programs.

- **Business-type Activities** – The State operates certain activities much like private-sector companies by charging fees to cover all or most of the costs of providing goods and services. The major business-type activities of the State include the University of Connecticut and Health Center, Board of Regents (Connecticut State Universities & Community Colleges), Employment Security Fund, and Clean Water Fund.

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

Fund Financial Statements – Report the State's Most Significant Funds
The fund financial statements beginning on page 44 provide detailed information about individual major funds, not the State as a whole. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The State uses fund accounting to ensure and demonstrate compliance with

finance-related legal requirements. All of the funds of the State can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

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

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

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

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

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

Reconciliation between Government-wide and Fund Statements
The financial statements include schedules on pages 45 and 47 which reconcile and explain the differences between the amounts reported for governmental activities on the government-wide statements (full accrual basis of accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual basis of accounting, short-term focus). The following are some of the major differences between the two statements.

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

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

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

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

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

FINANCIAL ANALYSIS OF THE GOVERNMENT AS A WHOLE

Net Position

The combined net position deficit of the State increased $1.4 billion or 3.1 percent. In comparison, last year the combined net position deficit decreased $1.4 billion or 2.9 percent. The net position deficit of the State's governmental activities increased $1.0 billion (1.8 percent) to $54.4 billion during the current fiscal year.

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
ASSETS						
Current and Other Assets	$ 9,600	$ 7,481	$ 2,339	$ 2,844	$ 11,939	$ 10,325
Noncurrent Assets	18,690	18,055	7,250	7,065	25,940	25,120
Total Assets	28,290	25,536	9,589	9,909	37,879	35,445
Deferred Outflows of Resources	14,377	9,084	7	8	14,384	9,092
LIABILITIES						
Current Liabilities	5,163	4,718	665	671	5,828	5,389
Long-term Liabilities	89,852	80,814	2,142	1,984	91,994	82,798
Total Liabilities	95,015	85,532	2,807	2,655	97,822	88,187
Deferred Inflows of Resources	2,090	1,983	5	6	2,095	1,989
NET POSITION						
Net Investment in Capital Assets	6,165	4,508	4,301	4,262	10,466	8,770
Restricted	5,246	3,690	952	1,087	6,198	4,777
Unrestricted	(65,849)	(61,670)	1,531	1,907	(64,318)	(59,763)
Total Net Position (Deficit)	$ (54,438)	$ (53,472)	$ 6,784	$ 7,256	$ (47,654)	$ (46,216)

Total investment in capital assets net of related debt was $6.2 billion (buildings, roads, bridges, etc.); and $5.2 billion was restricted for specific purposes, resulting in an unrestricted net position deficit of $65.8 billion for governmental activities. This deficit is the result of having long-term obligations that are greater than currently available resources. The State has recorded the following outstanding long-term obligations which contributed to the deficit: a) general obligation bonds outstanding of $18.5 billion to finance various municipal grant programs (e.g., school construction) and $2.2 billion issued to finance a contribution to a pension trust fund; and b) other long-term obligations in the amount of $64.8 billion, which are partially funded or not funded by the State (e.g., net pension and OPEB liabilities and compensated absences).

Net position of the State's business-type activities decreased $471.0 million (-6.5 percent) to $6.8 billion during the current fiscal year. Of this amount, $4.3 billion was invested in capital assets and $1.0 billion was restricted for specific purposes, resulting in unrestricted net position of $1.5 billion. These resources are not available to make up for the net position deficit of the State's governmental activities. The State can only use these net positions to finance the ongoing operations of its Enterprise funds (such as the University of Connecticut and Health Center and others).

Changes in net position for the years ended June 30, 2020 and 2019 were as follows:

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

	Governmental Activities		Business-Type Activities		Total		% change
	2020	2019	2020	2019	2020	2019	20-19
REVENUES							
Program Revenues							
Charges for Services	$ 3,163	$ 3,190	$ 3,437	$ 2,991	$ 6,600	$ 6,181	6.8%
Operating Grants and Contributions	9,579	7,883	540	365	10,119	8,248	22.7%
Capital Grants and Contributions	782	696	2	4	784	700	12.0%
General Revenues							
Taxes	17,459	18,471	-	-	17,459	18,471	-5.5%
Casino Gaming Payments	164	255	-	-	164	255	-35.7%
Lottery Tickets	338	361	-	-	338	361	-6.4%
Other	219	251	35	44	254	295	-13.9%
Total Revenues	31,704	31,107	4,014	3,404	35,718	34,511	3.5%
EXPENSES							
Legislative	131	107	-	-	131	107	22.4%
General Government	2,782	2,781	-	-	2,782	2,781	0.0%
Regulation and Protection	983	841	-	-	983	841	16.9%
Conservation and Development	1,186	1,177	-	-	1,186	1,177	0.8%
Health and Hospital	3,073	2,629	-	-	3,073	2,629	16.9%
Transportation	2,306	2,120	-	-	2,306	2,120	8.8%
Human Services	10,799	9,736	-	-	10,799	9,736	10.9%
Education, Libraries, and Museums	5,473	5,051	-	-	5,473	5,051	8.4%
Corrections	2,515	2,115	-	-	2,515	2,115	18.9%
Judicial	1,131	973	-	-	1,131	973	16.2%
Interest and Fiscal Charges	943	978	-	-	943	978	-3.6%
University of Connecticut & Health Center	-	-	2,651	2,485	2,651	2,485	6.7%
Board of Regents	-	-	1,427	1,398	1,427	1,398	2.1%
Employment Security	-	-	1,651	620	1,651	620	166.3%
Clean Water	-	-	54	42	54	42	28.6%
Other	-	-	50	65	50	65	-23.1%
Total Expenses	31,322	28,508	5,833	4,610	37,155	33,118	12.2%
Excess (Deficiency) Before Transfers	382	2,599	(1,819)	(1,206)	(1,437)	1,393	
Transfers	(1,348)	(1,470)	1,348	1,470	-	-	
Increase in Net Position	(966)	1,129	(471)	264	(1,437)	1,393	
Net Position (Deficit) - Beginning (as restated)	(53,472)	(54,601)	7,255	6,992	(46,217)	(47,609)	
Net Position (Deficit) - Ending	(54,438)	(53,472)	6,784	7,256	(47,654)	(46,216)	3.1%

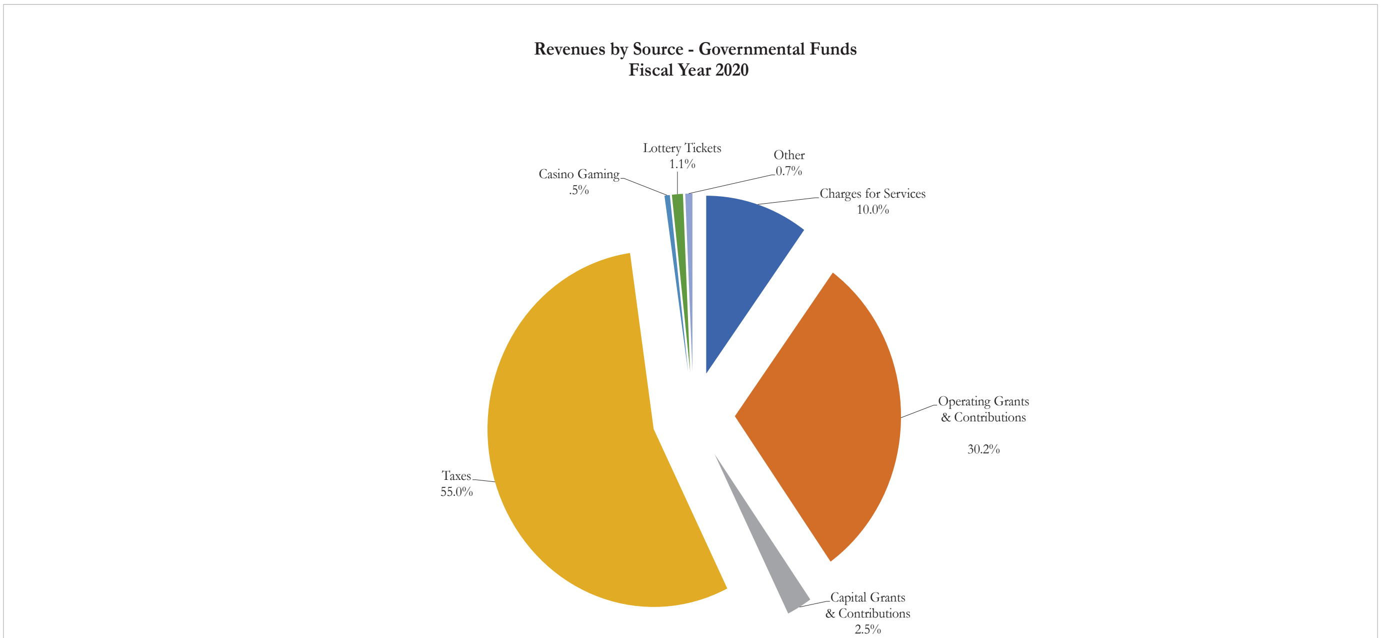
Note: The beginning Net Position for Business-Type Activities was restated due to a restatement for Bradley Parking Garage.

Changes in Net Position

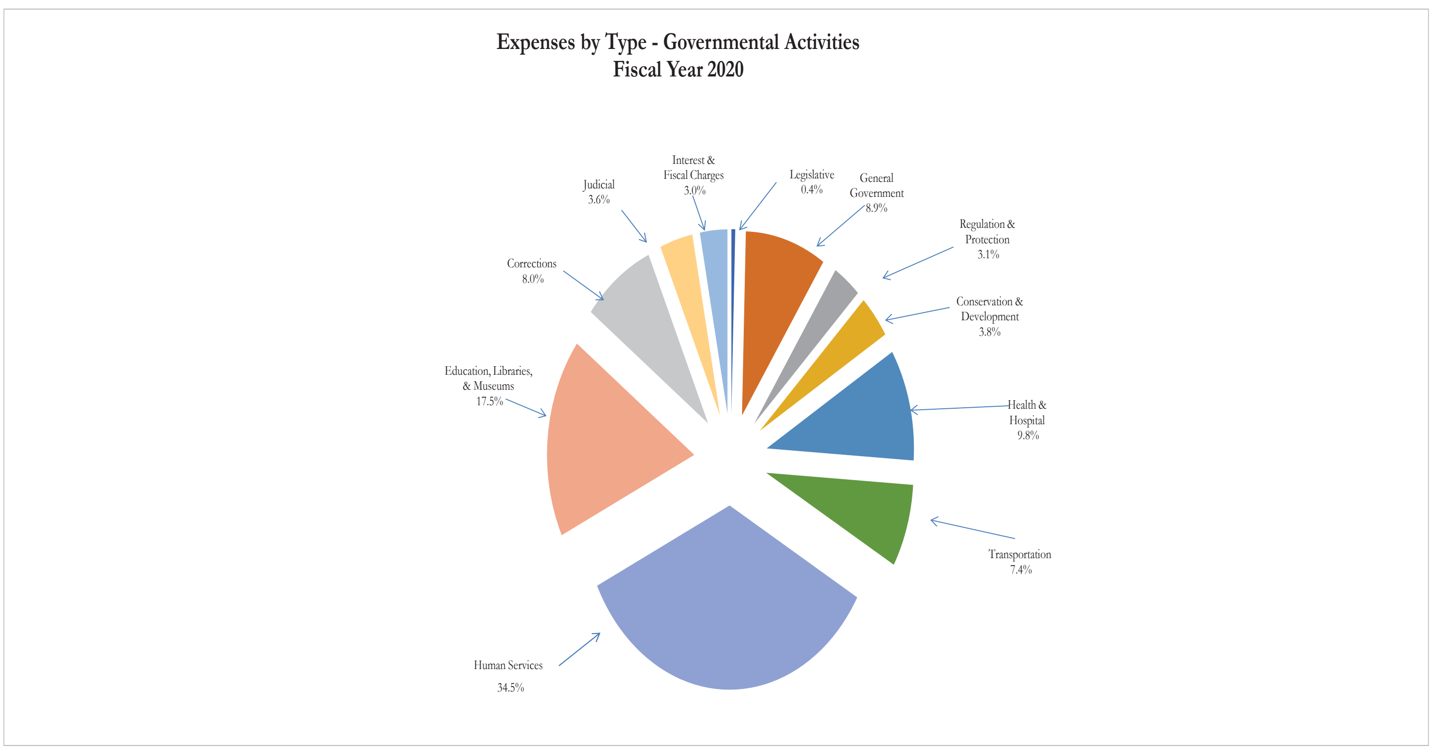
This year the State's governmental activities received 55.0 percent of its revenue from taxes and 32.7 percent of its revenues from grants and contributions. In the prior year, taxes accounted for 59.4 percent and grants and contributions were 27.6 percent of total revenues. Charges for services such as licenses, permits and fees, rents and fines, and other miscellaneous collections comprised 12.3 percent of total revenue in fiscal year 2020, compared to 13.0 percent in fiscal year 2019.

Governmental Activities

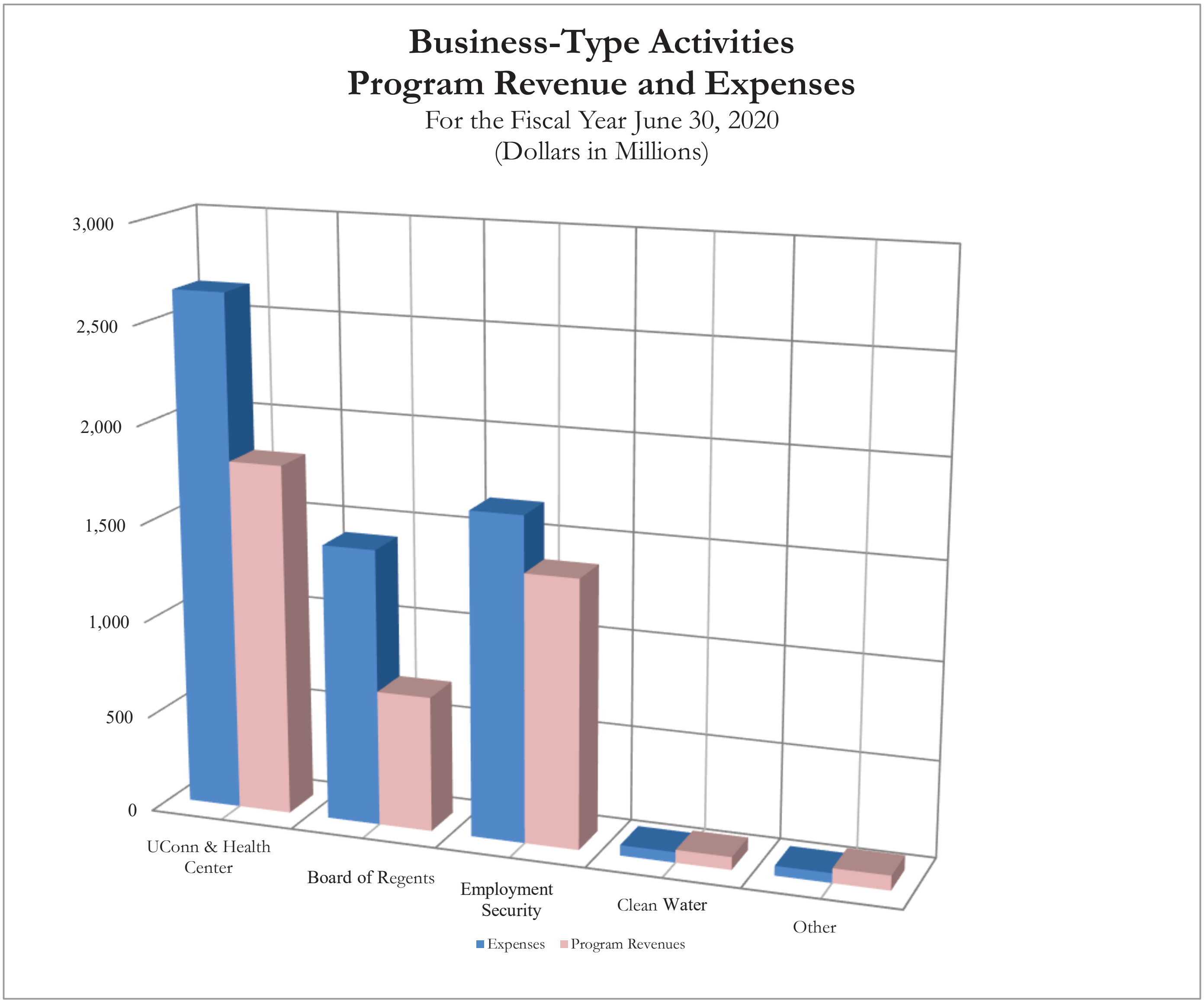
The following graph is a representation of the Statement of Activities revenues for governmental activities. Governmental activities revenues increased by $597 million, or 1.9 percent. This increase is primarily due to an increase of $1.7 billion in operating grants and contributions.



The following graph is a representation of the Statement of Activities expenses for governmental activities. Governmental activities expenses increased by $2.8 billion, or 9.9 percent.



Business-Type Activities
Net position of business-type activities decreased by $471.0 million during the fiscal year. The following chart highlights the changes in net position for the major enterprise funds.



During the year, total revenues of business-type activities increased 17.9 percent to $4.0 billion, while total expenses increased 26.5 percent to $5.8 billion. In comparison, last year total revenues increased 2.2 percent, while total expenses increased 1.0 percent. The increase in total expenses of $1.2 billion was due mainly to an increase in Employment Security expenses of $1.0 billion or 166.3 percent. Although total expenses exceeded total revenues by $1.8 billion, this deficiency was reduced by transfers of $1.3 billion, resulting in a decrease in net position of $471.0 million. The increase in Employment Security was the result of additional unemployment expenses related to the COVID-19 pandemic.

FINANCIAL ANALYSIS OF THE STATE'S GOVERNMENTAL FUNDS

As of the end of the fiscal year, the State's governmental funds had fund balances of $8.3 billion, an increase of $1.8 billion over the prior year ending fund balances. Of the total governmental fund balances, $5.8 billion represents fund balance that is considered restricted for specific purposes by external constrains or enabling legislation; $217.7 million represents fund balance that is non-spendable and $3.4 billion represents fund balance that is committed or assigned for specific purposes. A negative $1.1 billion unassigned fund balance offsets these amounts.

General Fund

The General Fund is the chief operating fund of the State. At the end of the fiscal year, the General Fund had a fund balance of $2.3 billion, an increase of $171.8 million in comparison with the prior year. Of this total fund balance, $3.4 billion represents non-spendable fund balance, committed or assigned for specific purposes, leaving a deficit of $1.1 million in unassigned fund balance.

Specific changes to the General Fund balance included the following:

- Nonspendable fund balance increased by 6.2 million or 10.0 percent.
- Committed fund balance increased by $482.0 million or 18.1 percent. The primary reason for the increase as in the prior fiscal year, significant progress was made toward building the balance of the Budget Reserve Fund. This was primarily due to the revenue volatility cap, first implemented in fiscal year 2018. This statutory provision requires revenues above a certain threshold to be transferred to the Budget Reserve Fund.
- Assigned fund balance decreased by $15.6 million.
- Unassigned fund balance deficit increased by $300.8 million.

At the end of fiscal year 2020, General Fund revenues were -3.4 percent, or $714.6 million, lower than fiscal year 2019 revenues. This change in revenue results from decreases of $948.1 million primarily attributable to taxes ($763.8 million), lottery tickets ($23.4 million), charges for services ($1.0 million), fines, forfeits, and rents ($67.1 million), casino gaming payments ($91.1 million), investment earnings ($260 thousand), and other revenue ($1.5 million). These decreases were offset by increases of $233.5 million primarily attributable to licenses, permits, and fees ($7.6 million) and federal grants ($225.9 million).

At the end of fiscal year 2020, General Fund expenditures were 2.0 percent, or $368.1 million, higher than fiscal year 2019. This was primarily attributable to increases in health and hospitals ($98.5 million), human services ($263.9 million), and corrections ($125.3 million).

Debt Service Fund

At the end of fiscal year 2020, the Debt Service Fund had a fund balance of $1.0 billion, all of which was restricted, an increase of $32.8 million in comparison with the prior year.

Transportation Fund

The State's Transportation Fund had a fund balance of $269.5 million at the end of fiscal 2020. Of this amount, $25.3 million was in nonspendable form and $244.2 million was restricted or committed for specific purposes. Fund balance decreased by $128.1 million during the current fiscal year.

At the end of fiscal year 2020, Transportation Fund revenues decreased by $152.5 million, or -8.9 percent, and expenditures increased by $36.7 million, or 3.6 percent. The decrease in revenue was primarily due to a decrease in tax receipts.

Restricted Grants and Accounts Fund

At the end of fiscal year 2020, the Restricted Grants and Accounts Fund had a fund balance of $1.9 billion, all of which was restricted for specific purposes, an increase of $1.3 billion in comparison with the prior year.

Total revenues were 20.7 percent, or $1.6 billion, higher than in fiscal year 2019. Overall, total expenditures were 9.9 percent, or $758.9 million, higher than fiscal year 2019.

Grant and Loan Programs

As of June 30, 2020, the Grant and Loan Programs Fund had a fund balance of $791.0 million, all of which was restricted or committed for specific purposes, an increase of $64.7 million in comparison with the prior year.

FINANCIAL ANALYSIS OF THE STATE'S PROPRIETARY FUNDS

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

FINANCIAL ANALYSIS OF THE STATE'S FIDUCIARY FUNDS

The State maintains Fiduciary funds for the assets of Pension and Other Employee Benefit Trust funds, an Investment Trust fund, and a Private-Purpose Trust fund. The net positions of the State's Fiduciary funds totaled $38.3 billion, an increase of $420.3 million when compared to the prior year ending net position.

Budget Highlights - General and Special Transportation Funds

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

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

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

The General Fund ended Fiscal Year 2020 with a surplus of $38,709,505 on the statutory basis of accounting. In a typical year the surplus would be transferred to the Budget Reserve Fund (BRF). However, the balance in the BRF has reached the statutory limit of 15 percent of current year net General Fund appropriations. Therefore, a separate provision of the Connecticut General Statutes (CGS) will apply as described below.

In FY 2020, as in the two previous fiscal years, significant progress was made toward building the balance of the BRF. This was primarily due to the revenue volatility cap, first implemented in FY 2018. This statutory provision requires revenues above a certain threshold to be transferred to the BRF. For FY 2020, the cap was $3,294.2 million for estimated and final income tax payments and revenue from the Pass-through Entity tax. At year-end, a volatility transfer of $530,316,290 was made to the BRF.

Prior to the close of FY 2020, the balance of the BRF was just over $2.5 billion. Adding the $530.3 million volatility transfer brought the BRF total to $3.036 billion, or 15.11 percent of net General Fund appropriations for FY 2021. As a result, the BRF was $22.9 million above the statutory 15 percent cap at year-end. According to CGS Section 4-30a (c)(1)(A), no further transfers will be made to BRF. Instead, the State Treasurer decides what is in the best interest of the state, whether to transfer the balance above the 15 percent threshold as an additional contribution to the State Employee Retirement Fund (SERF) or to the Teachers' Retirement System (TRS). On October 1st, the State Treasurer announced his decision to transfer the $22.9 million excess BRF balance to SERF. Based on this guidance, once the FY 2020 audit was completed, the General Fund surplus of $38.7 million was also transferred to SERF to reduce unfunded pension liability.

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

In contrast with FY 2019, which was characterized by relative stability throughout the year, the General Fund budget experienced extreme volatility in FY 2020 as the result of the COVID-19 pandemic and its impact on the state's economy. The FY 2020 budget plan included a built-in General Fund surplus of $141.1 million at the start of the fiscal year. The projected surplus was gradually reduced during the first quarter due to higher than anticipated spending in several accounts, including Medicaid and Adjudicated Claims. The November 15, 2020 consensus revenue forecast between Office of Policy and Management (OPM) and the Office of Fiscal Analysis (OFA) reduced projected revenues, which resulted in the first deficit estimate of the year. However, the General Fund deficit remained relatively small and manageable until the extent of the coronavirus pandemic became known.

In March, due the public health emergency declaration, social distancing measures and the closure of non-essential business began taking their toll on the state's economy. Large-scale layoffs resulted in historic levels of unemployment not seen since the Great Depression. In addition to these economic disruptions, stock market losses and extensions of various tax filing deadlines led to a high level of uncertainty that was reflected in the April 30th consensus forecast, which reduced revenue estimates significantly. By May, both OPM and OSC were projecting a deficit of $934 million, which represented about 4.8 percent of General Fund expenditures.

As the year progressed, smaller General Fund deficit projections resulted from improvements on several fronts. One major factor was a change in timing for anticipated Federal Medicaid reimbursements for hospital inpatient and outpatient supplement payments. In the end, these reimbursements were received in FY 2020, instead of being delayed until FY 2021, which improved the revenue picture by approximately $379 million. In addition, a combination of spending restraint and continued improvement in revenues, especially during the statutory tax accrual period, helped eliminate the deficit before year-end.

In FY 2020, General Fund expenditures totaled $19,188,634,108 on the statutory basis of accounting. This represented a decrease of $60.0 million, a small reduction of 0.31 percent below FY 2019 spending levels. One primary reason spending was constrained in FY 2020 was a 15.9 percent decrease in General Fund debt service payments, which came in $354.4 million below the prior year's total. FY 2019 debt service was higher than normal due to a one-time $380.9 million payment deposited into the Teachers' Retirement Special Capital Reserve Fund (SCRF). Accounting for this change, FY 2020 debt service is more in line with prior years and total FY 2020 General Fund spending would have increased by 1.70 percent above FY 2019 levels. Related to this issue, the state's pension contribution for Teacher's Retirement dropped by $83.5 million or 6.5 percent, largely due to a re-amortization of the system's unfunded liability over a new 30-year period. Lastly, expenditures for Medicaid, the single largest General Fund account, declined by $43.2 million or 1.6 percent compared with FY 2019.

These reductions were partly offset by spending increases in several large General Fund appropriations. Due to medical inflation and population growth, expenditures for retired employees' medical insurance grew by $61.1 million in FY 2020. Spending for active state employee medical increased by $47.8 million over FY 2019. Hospital supplemental payments, which help generate additional Medicaid reimbursements for the state, rose by $55 million. Education Cost Sharing grants to municipalities increased by $32.1 million. Finally, the General Fund contribution to the State Employee Retirement System (SERS) rose by $28.2 million in FY 2020, primarily due to growth in unfunded pension liability.

Overall, employee salaries grew modestly in FY 2020. General Fund salary and wage costs (from all appropriations) totaled $2.76 billion in FY 2020. This represented an increase of $27.9 million or growth of 1.0 percent compared with FY 2019.

Largely due to the impact of the COVID-19 pandemic on the state's economy, several General Fund revenue categories under-performed their budget targets in FY 2020. Overall, realized revenues totaled $19,193,540,423 on the statutory basis of accounting and came in a net $266.7 million or 1.4 percent below the FY 2020 budget plan. Compared with the FY 2019's realized revenues, the decline was larger, down $456.3 million or 2.3 percent.

For FY 2020, collections in five of the six largest tax categories ended the year below budget target. These included the withholding portion of the income tax (-$95.3 million or 1.4% below budget); income tax estimated and final payments (-$179.9 million or 6.5% below budget); sales and use tax (-$126.4 million or 2.8% below budget); corporations tax (-$165.3 million or 15.0% under budget); and health provider tax (-$45.3 million or 4.3% under budget). The exception, which helped offset nearly two-thirds of these decreases, was the Pass-Through Entity Tax (PET) on Partnerships and S-Corporations. The PET exceeded its budget target by $391.9 million or 46.1 percent.

In the other revenue category, closures of non-essential businesses led to declines in other areas, including gambling related revenues. Lottery proceeds totaled $340.1 million, $27.9 million or 7.6 percent lower than budgeted, and casino gaming payments totaled $164.1 million, $61.9 million or 27.4 percent below target. License, permit and fee revenue also under performed, coming in at $307.5 million, $33.7 million or 9.9 percent lower than the budget plan.

Partly due to an enhanced Medicaid reimbursement percentage included in the Families First Coronavirus Response Act, Federal grant revenues ended the year $270.8 million above budgeted levels, representing an increase of 17.7 percent.

On a statutory basis of accounting, the Special Transportation Fund (STF) had an operating deficit of $151,685,947, which left a positive fund balance of $168,430,363 at the close of Fiscal Year 2020. STF spending totaled $1,669,768,018 in FY 2020, growing by $60.7 million or 3.8 percent compared with the prior fiscal year. Two fringe benefit accounts and debt service costs were responsible for almost 60 percent of that growth. STF contributions for SERS retirement increased by $20.8 million in FY 2020, again primarily due to higher costs for unfunded pension liability. Employee medical insurance costs rose by $4.2 million and transportation-related debt service grew by $9.0 million. Programmatic spending was responsible for the remaining growth, including Department of Transportation (DOT) rail operations, which increased by $20.9 million. In addition, DOT bus operations spending grew by $5.0 million, while the ADA Para-Transit Program increased by $1.9 million.

One area with lower spending was STF employee salaries, which dropped by $2.8 million or 1.4 percent, versus the prior year. The primary factor was dramatically lower overtime costs, in part due to a mild winter and lower snow removal costs.

The STF had revenue of $1,516,585,006 on the statutory basis of accounting, which was $232.5 million or 13.3 percent below the budget plan for FY 2020. Virtually all categories of tax and other STF revenue sources under-performed their targets, again largely resulting from the impacts of reduced travel and other economic activity due to the COVID-19 pandemic.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The State's investment in capital assets for its governmental and business-type activities as of June 30, 2020 totaled $21.6 billion (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, equipment, infrastructure, and construction in progress. The net increase in the State's investment in capital assets for the fiscal year was $514 million.

Major capital asset events for governmental activities during the fiscal year include additions to buildings, land, and infrastructure of $703 million and depreciation expense of $717 million.

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

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Land	$ 1,899	$ 1,863	$ 79	$ 54	$ 1,978	1,917
Buildings	2,913	2,769	3,954	3,317	6,866	6,086
Improvements Other Than Building	66	88	363	294	428	382
Equipment	44	47	358	1,081	401	1,128
Infrastructure	6,073	5,550	-	-	6,073	5,550
Construction in Progress	5,417	5,591	404	401	5,821	5,992
Total	$ 16,412	$ 15,908	$ 5,157	$ 5,147	$ 21,569	$ 21,055

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

Long-Term Debt - Bonded Debt

At the end of the current fiscal year, the State had total debt outstanding of $29.2 billion. Pursuant to various public and special acts, the State has authorized the issuance of the following types of debt: general obligation debt (payable from the General Fund), special tax obligation debt (payable from the Debt Service Fund), and revenue debt (payable from specific revenues of the Enterprise funds).

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

State of Connecticut's Bonded Debt (in millions)
General Obligation and Revenue Bonds

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	$ 18,480	$ 18,369	$ -	$ -	$ 18,480	$ 18,369
Direct Borrowings & Direct Placement	329	$ 374	-	-	329	374
Transportation Related Bonds	6,425	5,958	-	-	6,425	5,958
Revenue Bonds	-	-	1,588	1,456	1,588	1,456
Premiums and Deferred Amounts	2,140	2,000	204	174	2,344	2,174
Total	$ 27,374	$ 26,701	$ 1,792	$ 1,630	$ 29,166	$ 28,331

The State's total bonded debt increased by $835.4 million (2.9 percent) during the current fiscal year. This increase resulted mainly from an increase in Transportation related bonds of $467.1 million.

Section 3-21 of the Connecticut General Statutes provides that the total amount of bonds, notes or other evidences of indebtedness payable from General Fund tax receipts authorized by the General Assembly but have not been issued and the total amount of such indebtedness which has been issued and remains outstanding shall not exceed 1.6 times the total estimated General Fund tax receipts of the State for the current fiscal year. In computing the indebtedness at any time, revenue anticipation notes, refunded indebtedness, bond anticipation notes, tax increment financing, budget deficit bonding, revenue bonding, balances in debt retirement funds and other indebtedness pursuant to certain provisions of the General Statutes shall be excluded from the calculation. As of May 2020, the State had a debt incurring margin of $5.5 billion.

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Net Pension Liability	$ 39,841	$ 34,821	$ -	$ -	$ 39,841	$ 34,821
Net OPEB Liability	23,023	19,663	-	-	23,023	19,663
Compensated Absences	531	498	196	176	727	674
Workers Compensation	797	772	-	-	797	772
Nonexchange Financial Guarantee	488	510	-	-	488	510
Other	88	126	305	343	393	$ 469
Total	$ 64,768	$ 56,390	$ 501	$ 519	$ 65,269	$ 56,909

The State's other long-term obligations increased by $8.4 billion (14.7 percent) during the fiscal year. This increase was due mainly to an increase in the Net Pension Liability and Net OPEB Liability (Governmental activities) of $8.4 billion or 15.4 percent. Additional information on the State's long-term debt can be found in Notes 16 and 17 of this report.

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

In the first half of the 2020 fiscal year, Connecticut's economy grew, but at a slower pace than the region or the nation. For Real Gross Domestic Product (GDP) in the fourth quarter of 2019, as measured by the Bureau of Economic Analysis (BEA), Connecticut's seasonally adjusted annual growth rate was 0.9 percent, which ranked 44th in the nation overall. This was only half of the New England regional average of 1.8 percent and well below the national average of 2.1 percent for the period.

In terms of employment, prior to March 2020, Connecticut was experiencing modest, but steady job growth. According to the state Department of Labor (DOL), Connecticut achieved six straight months of employment growth through February 2020. However, with the advent of the coronavirus pandemic and related non-essential business closures, the state and the nation began to suffer historic levels of job losses not seen since the Great Depression of the 1930s.

In April 2020, Connecticut lost a total of 266,300 net jobs, a 15.9 percent decline in just one month. By May 2020, DOL reported an average of 326,000 state residents were collecting unemployment benefits, compared to just under 28,000 in May of 2019. In addition, there was a demographic shift in the impact of the job losses in contrast with the last recession. According to the June 2020 Connecticut Economic Digest, unemployment claimants in 2020 were younger and more likely to be female and on average compared with the Great Recession of 2009-2010. Moreover, they were more likely to have worked in service sector positions (accommodation & food service, retail trade, or health care & social assistance) compared with 2009-2010, which saw the largest number of unemployment claims in manufacturing and construction.

By the end of the fiscal year, Connecticut had begun recovering some of the jobs lost, but employment levels were still down significantly on a year-over-year basis. Over the course of FY 2020, the state lost 168,700 nonfarm seasonally adjusted payroll jobs (-10 percent) and had a total of 1,513,900, employed residents as of June 2020. All major employment sectors suffered losses, but leisure & hospitality was particularly hard hit, losing more than a third of its jobs for the period.

As the fiscal year closed, Connecticut's official unemployment rate stood at 10.1 percent in June 2020, up from 3.7 percent from a year earlier. However, DOL cautioned the June figure was significantly understated due to ongoing data collection and classification issues with the Current Population Survey. DOL's Office of Research estimated Connecticut's unemployment rate was much higher, in the range of 16-17 percent for the mid-May to Mid-June period. By comparison, the official U.S. jobless rate in June 2020 was 11.1 percent, although analysts noted that rate was also understated due to the data collection issues noted above.

For the Connecticut housing market, Berkshire Hathaway HomeServices reported results for June 2020 compared with June 2019. Sales of single-family homes dropped by 14.83 percent, with the median sale price increasing by 5.08 percent. Reversing a trend from preceding months, new listings were up 10.18 percent in Connecticut. The median list price rose 6.37 percent to $299,900. Average days on the market increased 14.93 percent in June 2020 compared to the same month in the previous year (77 days on average compared with 67 in June 2019). Since that time, the Connecticut housing market has continued to recover from the pandemic related slowdown, with stronger sales and price growth. Some of this improvement has been driven by New York City residents relocating to the suburbs, including to Fairfield County, Litchfield County and the Connecticut shoreline.

In the second quarter of 2020, the nation's economy suffered the steepest quarterly decline on record, reflecting the significant economic fallout of the coronavirus pandemic. According to a September 30th report, U.S. real GDP decreased at an annual rate of 31.4 percent, based on BEA's third estimate. By comparison, the worst quarter during the Great Recession was an 8.4 percent drop in GDP in the fourth quarter of 2008. In the first quarter of 2020, real GDP decreased 5.0 percent.

On October 2nd, BEA reported updated state level GDP data. Real gross domestic product decreased in all 50 states and the District of Columbia in the second quarter of 2020. The percent change in real GDP in the range from -20.4 percent in the District of Columbia to -42.2 percent in Hawaii and Nevada. Connecticut fared slightly better than the nation and the New England region, with its GDP dropping 31.1 percent, which ranked 23rd overall in the second quarter.

Connecticut industries experiencing the biggest declines on a percentage basis were health care and social assistance (-4.61 percent), accommodation and food services (-3.98 percent) and durable goods manufacturing (-3.47 percent).

With respect to income, BEA reported that Connecticut's personal income grew by an 18.3 percent annual rate between the first and second quarters of 2020. Based on this result, Connecticut ranked 49th in the nation for second quarter income growth, behind the national average of 34.2 percent. However, this result is more related to the impact of Federal pandemic relief efforts as opposed to more traditional sources of income growth, such as net earnings (wages) or investment income.

For the nation, earnings decreased 27.5 percent in the second quarter of 2020, after increasing 3.4 percent in the first quarter. The declines were moderated by Paycheck Protection Program (PPP) loans to businesses. The decrease in earnings reflected the partial economic shutdown following the outbreak of the COVID-19 pandemic in the first quarter of 2020. However, BEA noted increases in personal current transfer receipts more than offset decreases in earnings and in property income. The increase in transfer receipts included new government relief payments provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020.

Connecticut has traditionally ranked among the wealthiest states in the nation and continues to be based on the most recent information available. BEA reports that in 2019, Connecticut had a per capita personal income (PCPI) of $77,289. This PCPI ranked first in the United States and was 137 percent of the national average of $56,490. Connecticut's 2019 PCPI reflected an increase of 3.3 percent from 2018. The 2018-2019 national change was 3.5 percent. Connecticut's income growth in the previous decade was also slower than the national average. In 2009, the PCPI of Connecticut was $59,973 and ranked first in the United States. However, the state's 2009-2019 compound annual growth rate of PCPI was 2.6 percent compared with 3.7 percent for the nation.

Connecticut's high level of income and quality of life can be attributed to the educational achievement of its residents, as well as the innovation and productivity of its workforce. According to the U.S. Census Bureau, 39.3 percent of Connecticut's population age 25 and over has a bachelor's degree or higher, which was fifth in the nation among U.S. states. In addition, Connecticut ranked third in the country for the percentage of the population with advanced degrees.

Earlier this year, Bloomberg published its 2020 U.S. State Innovation Index. Connecticut was ranked the fourth most innovative state economy in the nation for the second year in a row. The innovation index is based on six equally weighted metrics: research and development intensity; productivity; clusters of companies in technology; jobs in science, technology, engineering and mathematics (STEM); proportion of the population with degrees in science and engineering; and patent activity. On these innovation index measures, Connecticut showed strength across all six categories. Connecticut ranked second in patent activity and was ranked eighth in the nation in research and development (R&D) intensity and productivity. On the remaining measures Connecticut ranked 11th in technology company density and 12th for both science and engineering degree holders and the concentration of STEM professionals in the workforce.

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

- Connecticut was ranked the third healthiest state in the nation in 2018 and third healthiest state for seniors in 2019 by the U.S. United Health Foundation.
- Connecticut was ranked fifth best for Quality of Life by Forbes in 2018 and fifth best state to live in by 24/7 Wall St. in 2019.
- Connecticut is ranked second in college readiness, and home to 38 top colleges and universities according to U.S. News & World Report in 2019.

Connecticut also continues to be a leader in the field of high-tech manufacturing, producing submarines, helicopters, jet engines and parts, electronics, computer equipment and electronic machinery. Much of Connecticut's manufacturing is for the military and the outlook for Connecticut's defense industry remains strong. According the state's Office of Military Affairs (OMA), Connecticut ranked eighth overall in total defense spending, seventh in defense spending as a percentage of state gross domestic product (GDP), and fourth in defense spending per capita. OMA's Annual Report for Fiscal Year 2019-2020 notes that contracts awarded to Connecticut defense manufacturers set a record in 2019, totaling $37.1 billion, propelled by a $22.2 billion contract for Connecticut-based Electric Boat for nine Virginia-class nuclear submarines. In addition, other Connecticut companies fared well in the FY 2020 Federal defense appropriations bill, including Pratt & Whitney, which builds engines for the F-35 Lightning II tactical fighter, and Sikorsky, which builds Blackhawk helicopters and other military aircraft.

Despite a reduction in the size of the sector in recent decades, finance, insurance and real estate (FIRE) continues to be an important industry grouping for Connecticut that represented 29.7 percent of the State's Real Gross Domestic Product (GDP) in 2019. The FIRE sector provides some of the highest paying jobs within the state. However, in the past decade, the strongest job gains in Connecticut have been in fields with mid to below average wages, including educational & health services and leisure & hospitality. In FY 2020, due to the COVID-19 pandemic, all major employment sectors lost jobs in Connecticut, ranging from a high of -34.2 percent for leisure & hospitality to a low of -4.2 percent for financial activities.

Through the first five months of FY 2021, the state recovered jobs in four consecutive months from July through October 2020, before taking a step back in November. Overall Connecticut has regained a net total of 82,100 jobs in the current fiscal year. On a percentage basis the sectors recovering the most jobs were those hardest hit by the pandemic-related business closures, including leisure & hospitality (+19.4 percent), other services (+9.4 percent) and trade, transportation & utilities (+8.1 percent). Despite recent gains, the state's employment level is still significantly down on a year-over-year basis. Compared with November 2019, nonagricultural jobs in the state fell by 96,500 (-5.7 percent) in November 2020 on a seasonally adjusted basis.

After beginning FY 2021 with a projected deficit of over $2 billion, Connecticut has made significant progress striving for recovery amid the ongoing coronavirus pandemic. The most recent consensus revenue forecast as of January 15, 2021 showed continued improvement in each of the State's major tax categories. Current forecasts show the General Fund is in balance for FY 2021 and may end the year with a small surplus. This comeback is a tribute to the resilience of Connecticut's people and the strength of its economy.

As the pandemic enters its eleventh month, Connecticut and the nation stand at a crossroads. COVID-19 cases are rising again throughout the country while state and local governments are straining to respond to the crisis in an era of tight budgets and limited resources. Additional federal financial support and a more coordinated policy response are required to address the ongoing needs of the pandemic. Congress recently enacted legislation to provide more Federal relief to businesses and to households continuing to struggle with unemployment and facing hunger, bankruptcy and eviction. However, these measures are limited and temporary in scope. More help will be needed for a full recovery to take hold. At the same time there is hope for a brighter future and a return to normalcy as a nationwide vaccination effort gets underway.

Looking forward to the next biennium, Connecticut continues to face challenges as fixed costs related to entitlements, State pension and retirement health costs and debt service represent a growing share of the state budget. Future budget stability will continue to be dependent on economic growth coupled with spending restraint. However, due to its highly educated, productive workforce and its capacity for innovation, Connecticut is well positioned to create a strong economy moving into the future.

CONTACTING THE STATE'S OFFICES OF FINANCIAL MANAGEMENT

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

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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STATEMENT OF NET POSITION

June 30, 2020
(Expressed in Thousands)

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
Assets				
Current Assets:				
Cash and Cash Equivalents	$ 5,001,562	$ 958,346	$ 5,959,908	$ 258,519
Deposits with U.S. Treasury	-	206,489	206,489	-
Investments	124,163	106,749	230,912	552,050
Receivables, (Net of Allowances)	4,522,571	812,076	5,334,647	80,934
Due from Primary Government	-	-	-	6,154
Inventories	47,722	14,316	62,038	5,833
Restricted Assets	-	93,331	93,331	1,325,128
Internal Balances	(107,705)	107,705	-	-
Other Current Assets	12,044	40,296	52,340	18,997
Total Current Assets	9,600,357	2,339,308	11,939,665	2,247,615
Noncurrent Assets:				
Cash and Cash Equivalents	-	637,019	637,019	-
Due From Component Units	52,016	-	52,016	-
Investments	-	53,123	53,123	243,651
Receivables, (Net of Allowances)	1,201,465	1,135,389	2,336,854	142,018
Restricted Assets	1,024,577	266,375	1,290,952	5,832,820
Capital Assets, (Net of Accumulated Depreciation)	16,411,998	5,156,967	21,568,965	803,495
Other Noncurrent Assets	42	900	942	106,566
Total Noncurrent Assets	18,690,098	7,249,773	25,939,871	7,128,550
Total Assets	$ 28,290,455	$ 9,589,081	$ 37,879,536	$ 9,376,165
Deferred Outflows of Resources				
Accumulated Decrease in Fair Value of Hedging Derivatives	$ -	$ -	$ -	$ 17,370
Unamortized Losses on Bond Refundings	47,116	6,048	53,164	86,043
Related to Pensions	14,329,301	-	14,329,301	150,234
Other Deferred Outflows	-	973	973	2,658
Total Deferred Outflows of Resources	$ 14,376,417	$ 7,021	$ 14,383,438	$ 256,305
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	$ 1,301,647	$ 382,471	$ 1,684,118	$ 136,616
Due to Component Units	6,154	-	6,154	-
Due to Primary Government	-	-	-	52,016
Due to Other Governments	506,735	1,801	508,536	-
Current Portion of Long-Term Obligations	2,290,276	150,322	2,440,598	297,356
Amount Held for Institutions	-	-	-	304,608
Unearned Revenue	20,744	37,683	58,427	-
Medicaid Liability	582,384	-	582,384	-
Liability for Escheated Property	381,805	-	381,805	-
Other Current Liabilities	73,844	92,748	166,592	31,606
Total Current Liabilities	5,163,589	665,025	5,828,614	822,202
Noncurrent Liabilities:				
Non-Current Portion of Long-Term Obligations	89,851,816	2,141,454	91,993,270	6,357,212
Total Noncurrent Liabilities	89,851,816	2,141,454	91,993,270	6,357,212
Total Liabilities	$ 95,015,405	$ 2,806,479	$ 97,821,884	$ 7,179,414
Deferred Inflows of Resources				
Related to Pensions	$ 2,089,707	$ -	$ 2,089,707	$ 42,036
Other Deferred Inflows	-	5,140	5,140	13,317
Total Deferred Inflows of Resources	$ 2,089,707	$ 5,140	$ 2,094,847	$ 55,353
Net Position				
Net Investment in Capital Assets	$ 6,165,348	$ 4,301,137	$ 10,466,485	$ 451,845
Restricted For:				
Transportation	91,624	-	91,624	-
Debt Service	1,024,577	8,491	1,033,068	9,915
Federal Grants and Other Accounts	1,961,145	-	1,961,145	-
Capital Projects	727,975	53,244	781,219	136,902
Grant and Loan Programs	807,085	-	807,085	-
Clean Water and Drinking Water Projects	-	794,147	794,147	-
Bond Indenture Requirements	-	-	-	909,995
Loans	-	2,463	2,463	-
Permanent Investments or Endowments:				
Expendable	-	35,724	35,724	12,470
Nonexpendable	131,838	15,619	147,457	628,417
Other Purposes	500,969	42,461	543,430	155,077
Unrestricted (Deficit)	(65,848,801)	1,531,195	(64,317,606)	93,082
Total Net Position (Deficit)	$ (54,438,240)	$ 6,784,481	$ (47,653,759)	$ 2,397,703

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

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2020

(Expressed in Thousands)

		Program Revenues		
Functions/Programs	Expenses	Charges for Services, Fees, Fines, and Other	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Legislative	$ 130,791	$ 2,659	$ -	$ -
General Government	2,781,819	1,004,328	1,544,865	-
Regulation and Protection	983,002	668,275	185,505	-
Conservation and Development	1,186,021	251,091	174,863	-
Health and Hospitals	3,072,569	741,876	208,332	-
Transportation	2,306,223	124,234	-	781,968
Human Services	10,798,994	207,290	6,665,361	-
Education, Libraries, and Museums	5,472,663	33,956	624,598	-
Corrections	2,515,179	19,308	147,103	-
Judicial	1,130,958	110,436	27,886	-
Interest and Fiscal Charges	943,366	-	-	-
Total Governmental Activities	31,321,585	3,163,453	9,578,513	781,968
Business-Type Activities:				
University of Connecticut & Health Center	2,651,491	1,544,393	252,849	2,276
Board of Regents	1,427,138	633,818	56,038	-
Employment Security	1,651,699	1,154,680	210,127	-
Clean Water	53,790	38,275	15,295	-
Other	49,578	65,843	5,964	-
Total Business-Type Activities	5,833,696	3,437,009	540,273	2,276
Total Primary Government	$ 37,155,281	$ 6,600,462	$ 10,118,786	$ 784,244
Component Units				
Connecticut Housing Finance Authority (12/31/19)	$ 205,539	$ 169,773	$ -	$ -
Connecticut Lottery Corporation	1,317,637	1,305,413	-	-
Connecticut Airport Authority	119,528	97,157	-	18,062
Other Component Units	301,608	267,519	6,325	719
Total Component Units	$ 1,944,312	$ 1,839,862	$ 6,325	$ 18,781

General Revenues:
- Taxes:
  - Personal Income
  - Corporate Income
  - Sales and Use
  - Other
- Restricted for Transportation Purposes:
  - Motor Fuel
  - Other
- Casino Gaming Payments
- Tobacco Settlement
- Lottery Tickets
- Unrestricted Investment Earnings

Transfers-Internal Activities
- Total General Revenues, Contributions, and Transfers
- Change in Net Position

Net Position (Deficit)- Beginning (as restated)

Net Position (Deficit)- Ending

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

Net (Expense) Revenue and Changes in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
$ (128,132)	$ -	$ (128,132)	$ -
(232,626)	-	(232,626)	-
(129,222)	-	(129,222)	-
(760,067)	-	(760,067)	-
(2,122,361)	-	(2,122,361)	-
(1,400,021)	-	(1,400,021)	-
(3,926,343)	-	(3,926,343)	-
(4,814,109)	-	(4,814,109)	-
(2,348,768)	-	(2,348,768)	-
(992,636)	-	(992,636)	-
(943,366)	-	(943,366)	-
(17,797,651)	-	(17,797,651)	-
-	(851,973)	(851,973)	-
-	(737,282)	(737,282)	-
-	(286,892)	(286,892)	-
-	(220)	(220)	-
-	22,229	22,229	-
-	(1,854,138)	(1,854,138)	-
(17,797,651)	(1,854,138)	(19,651,789)	-
-	-	-	(35,766)
-	-	-	(12,224)
-	-	-	(4,309)
-	-	-	(27,045)
-	-	-	(79,344)
7,933,135	-	7,933,135	-
2,161,686	-	2,161,686	-
4,237,564	-	4,237,564	-
1,973,608	-	1,973,608	-
709,425	-	709,425	-
443,637	-	443,637	-
164,141	-	164,141	-
118,761	-	118,761	-
337,599	-	337,599	-
99,915	34,696	134,611	217,417
(1,348,425)	1,348,425	-	-
16,831,046	1,383,121	18,214,167	217,417
(966,605)	(471,017)	(1,437,622)	138,073
(53,471,635)	7,255,498	(46,216,137)	2,259,630
$ (54,438,240)	$ 6,784,481	$ (47,653,759)	$ 2,397,703

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FUND FINANCIAL STATEMENTS

BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2020

(Expressed in Thousands)

	General	Debt Service	Transportation	Restricted Grants & Accounts	Grant & Loan Programs	Other Funds	Total Governmental Funds
Assets							
Cash and Cash Equivalents	$ 1,078,336	$ -	$ 131,549	$ 1,886,909	$ 350,657	$ 1,542,302	$ 4,989,753
Investments	-	-	-	-	-	124,163	124,163
Securities Lending Collateral	-	-	-	-	-	11,825	11,825
Receivables:							
Taxes, Net of Allowances	3,080,732	-	146,242	-	-	-	3,226,974
Accounts, Net of Allowances	595,137	-	38,077	64,529	16,893	48,145	762,781
Loans, Net of Allowances	3,419	-	-	228,307	460,779	508,960	1,201,465
From Other Governments	33,451	-	-	489,510	-	9,201	532,162
Interest	-	274	260	-	-	-	534
Other	-	-	-	-	-	1	1
Due from Other Funds	44,638	-	274	184	1	13,565	58,662
Due from Component Units	47,994	-	-	3,869	-	153	52,016
Inventories	17,170	-	25,250	-	-	-	42,420
Restricted Assets	-	1,024,577	-	-	-	-	1,024,577
Total Assets	$ 4,900,877	$ 1,024,851	$ 341,652	$ 2,673,308	$ 828,330	$ 2,258,315	$ 12,027,333
Liabilities, Deferred Inflows, and Fund Balances							
Liabilities							
Accounts Payable and Accrued Liabilities	$ 595,604	$ -	$ 30,664	$ 284,774	$ 20,884	$ 74,433	$ 1,006,359
Due to Other Funds	84,458	274	-	4,407	37	74,167	163,343
Due to Component Units	-	-	-	6,154	-	-	6,154
Due to Other Governments	505,193	-	-	1,542	-	-	506,735
Unearned Revenue	10,516	-	-	-	-	10,228	20,744
Medicaid Liability	209,886	-	-	372,498	-	-	582,384
Liability For Escheated Property	381,805	-	-	-	-	-	381,805
Securities Lending Obligation	-	-	-	-	-	11,825	11,825
Other Liabilities	43,828	-	-	18,191	-	-	62,019
Total Liabilities	1,831,290	274	30,664	687,566	20,921	170,653	2,741,368
Deferred Inflows of Resources							
Receivables to be Collected in Future Periods	776,803	-	41,524	96,311	16,364	39,155	970,157
Fund Balances							
Nonspendable:							
Inventories/Long-Term Receivables	68,583	-	25,250	-	-	-	93,833
Permanent Fund Principal	-	-	-	-	-	123,818	123,818
Restricted For:							
Debt Service	-	1,024,577	-	-	-	-	1,024,577
Transportation Programs	-	-	182,410	-	-	-	182,410
Federal Grant and State Programs	-	-	-	1,889,431	-	-	1,889,431
Grants and Loans	-	-	-	-	790,330	-	790,330
Other	-	-	-	-	-	1,919,666	1,919,666
Committed For:							
Continuing Appropriations	139,105	-	31,804	-	-	-	170,909
Budget Reserve Fund	3,012,942	-	-	-	-	-	3,012,942
Assigned To:							
Surplus Transfer to Fiscal Year 2020-2021	144,400	-	30,000	-	-	-	174,400
Grants and Loans	-	-	-	-	715	-	715
Other	-	-	-	-	-	5,740	5,740
Unassigned	(1,072,246)	-	-	-	-	(717)	(1,072,963)
Total Fund Balances	2,292,784	1,024,577	269,464	1,889,431	791,045	2,048,507	8,315,808
Total Liabilities, Deferred Inflows, and Fund Balances	$ 4,900,877	$ 1,024,851	$ 341,652	$ 2,673,308	$ 828,330	$ 2,258,315	$ 12,027,333

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

June 30, 2020

(Expressed in Thousands)

Total Fund Balance - Governmental Funds		$ 8,315,808
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds (see Note 9). These consist of:		
Cost of capital assets (excluding internal service funds)	33,260,853	
Less: Accumulated depreciation (excluding internal service funds)	(16,892,354)	
Net capital assets		16,368,499
Some assets such as receivables, are not available soon enough to pay for current period's expenditures and thus, are offset by unavailable revenue in the governmental funds.		970,157
Deferred losses on refundings are reported in the Statement of Net Position (to be amortized as interest expense) but are not reported in the funds.		47,116
Deferred outflows for pensions and OPEB are reported in the Statement of Net Position but are not reported in the funds (see Note 10 & 13).		14,329,301
Long-term debt instruments such as bonds and notes payable, are not due and payable in the current period and, therefore, the outstanding balances are not reported in the funds (see Note 16). Also, unamortized debt premiums and interest payable are reported in the Statement of Net Position but are not reported in the funds. These balances consist of:		
General obligation bonds payable	(18,480,218)	
Transportation bonds payable	(6,424,705)	
Direct Borrowings & Direct Placements	(329,080)	
Unamortized premiums	(2,140,036)	
Accrued interest payable	(293,202)	
Net long-term debt		(27,667,241)
Other liabilities not due and payable in the current period and, therefore, not reported in the funds (see Note 16).		
Net pension liability	(39,840,819)	
Net OPEB liability	(23,023,169)	
Obligations for worker's compensation	(797,164)	
Capital leases payable	(15,132)	
Compensated absences (excluding internal service funds)	(530,486)	
Claims and judgments payable	(39,425)	
Landfill postclosure care	(32,103)	
Nonexchange Financial guarantee	(487,655)	
Total other liabilities		(64,765,953)
Deferred inflows for pensions and OPEB are reported in the Statement of Net Position but are not reported in the funds (see Note 10 & 13).		
Pension and OPEB related		(2,089,707)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		53,780
Total Net Position - Governmental Activities		$ (54,438,240)

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

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

For the Fiscal Year Ended June 30, 2020

(Expressed in Thousands)

	General	Debt Service	Transportation	Restricted Grants & Accounts	Grant & Loan Programs	Other Funds	Total Governmental Funds
Revenues							
Taxes	$ 16,369,928	$ -	$ 1,151,207	$ -	$ -	$ -	$ 17,521,135
Licenses, Permits, and Fees	295,615	-	315,492	11,853	-	140,474	763,434
Tobacco Settlement	-	-	-	-	-	118,761	118,761
Federal Grants and Aid	2,492,947	-	12,315	7,786,541	-	68,678	10,360,481
Lottery Tickets	337,599	-	-	-	-	-	337,599
Charges for Services	26,136	-	56,564	-	-	721	83,421
Fines, Forfeits, and Rents	80,455	-	17,720	-	-	973	99,148
Casino Gaming Payments	164,141	-	-	-	-	-	164,141
Investment Earnings	48,690	14,322	5,628	2,714	8,801	13,796	93,951
Interest on Loans	-	-	-	-	-	5,964	5,964
Miscellaneous	246,129	-	5,881	1,733,172	26,533	124,331	2,136,046
Total Revenues	20,061,640	14,322	1,564,807	9,534,280	35,334	473,698	31,684,081
Expenditures							
Current:							
Legislative	114,976	-	-	2,076	-	24	117,076
General Government	1,259,272	-	7,732	634,187	543,232	82,452	2,526,875
Regulation and Protection	473,787	-	113,079	121,747	7,513	170,376	886,502
Conservation and Development	227,315	-	4,866	388,623	285,851	170,612	1,077,267
Health and Hospitals	1,753,038	-	-	953,854	11,177	80,162	2,798,231
Transportation	-	-	926,597	807,261	29,256	-	1,763,114
Human Services	5,262,827	-	-	4,579,985	115	6,157	9,849,084
Education, Libraries, and Museums	4,296,468	-	-	669,352	10,907	1,694	4,978,421
Corrections	2,165,790	-	-	111,784	3,810	877	2,282,261
Judicial	932,687	-	-	40,080	-	51,673	1,024,440
Capital Projects	-	-	-	-	-	952,934	952,934
Debt Service:							
Principal Retirement	1,506,701	382,935	-	-	-	-	1,889,636
Interest and Fiscal Charges	733,209	289,707	518	127,861	3,461	6,670	1,161,426
Total Expenditures	18,726,070	672,642	1,052,792	8,436,810	895,322	1,523,631	31,307,267
Excess (Deficiency) of Revenues Over Expenditures	1,335,570	(658,320)	512,015	1,097,470	(859,988)	(1,049,933)	376,814
Other Financing Sources (Uses)							
Bonds Issued	-	-	-	-	921,259	1,528,741	2,450,000
Premiums on Bonds Issued	-	59,370	-	-	91,110	233,001	383,481
Transfers In	681,379	704,952	14,393	175,940	1,873	68,854	1,647,391
Transfers Out	(1,852,765)	(15,032)	(656,247)	(780)	(89,523)	(381,469)	(2,995,816)
Refunding Bonds Issued	-	434,494	-	-	-	-	434,494
Payment to Refunded Bond Escrow Agent	-	(492,675)	-	-	-	-	(492,675)
Capital Lease Obligations	5,632	-	-	-	-	-	5,632
Total Other Financing Sources (Uses)	(1,165,754)	691,109	(641,854)	175,160	924,719	1,449,127	1,432,507
Net Change in Fund Balances	169,816	32,789	(129,839)	1,272,630	64,731	399,194	1,809,321
Fund Balances (Deficit) - Beginning	2,120,986	991,788	397,612	616,801	726,314	1,649,313	6,502,814
Change in Reserve for Inventories	1,982	-	1,691	-	-	-	3,673
Fund Balances (Deficit) - Ending	$ 2,292,784	$ 1,024,577	$ 269,464	$ 1,889,431	$ 791,045	$ 2,048,507	$ 8,315,808

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

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

For the Fiscal Year Ended June 30, 2020

(Expressed in Thousands)

Net change in fund balances - total governmental funds		$ 1,809,321
Amounts reported for governmental activities in the Statement of Activities are different because:		
Long-term debt proceeds provide current financial resources to governmental funds, while the repayment of the related debt principal consumes those financial resources. These transactions, however, have no effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities In the current period, these amounts consist of		
Debt issued or incurred:		
Bonds issued	(2,450,000)	
Refunding bonds issued	(434,494)	
Premium on bonds issued	(378,977)	
Accretion on Capital Appreciation Bonds	(21,415)	
Principal repayment:		
Principal Retirement	1,889,636	
Payments to refunded bond escrow agent	482,705	
Capital lease payments	18,497	
Net debt adjustments		(894,048)
Some capital assets acquired this year were financed with capital leases. The amount financed by leases is reported in the governmental funds as a source of financing, but lease obligations are reported as long-term liabilities on the Statement of Activities		(5,632)
Capital outlays are reported as expenditures in the governmental funds. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts and other reductions were as follows:		
Capital outlays (including construction-in-progress)	1,223,728	
Depreciation expense (excluding internal service funds)	(716,332)	
Net capital outlay adjustments		507,396
Inventories are reported as expenditures in the governmental funds when purchased. However, in the Statement of Activities the cost of these assets is recognized when those assets are consumed. This is the amount by which purchases exceeded consumption of inventories.		3,673
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not recognized in the funds. In the current period, the net adjustments consist of:		
Increase in accrued interest	(16,833)	
Amortization of bond premium	239,312	
Amortization of loss on debt refunding's	(16,815)	
Increase in Net OPEB Liability	(3,360,131)	
Increase in net deferred inflows related to OPEB	(246,257)	
Increase in net deferred outflows related to OPEB	3,029,460	
Increase in compensated absences	(33,427)	
Increase in workers compensation	(25,411)	
Decrease in claims and judgments	24,019	
Decrease in landfill post closure cost	1,432	
Decrease in non-exchange financial guarantees	22,620	
Increase in pension liability	(5,020,316)	
Decrease in net deferred inflows related to pensions	139,118	
Increase in net deferred outflows related to pensions	2,857,106	
Net expense accruals		(2,406,123)
Some revenues in the Statement of Activities do not provide current financial resources and, therefore, are deferred inflows of resources in the funds. Also, revenues related to prior periods that became available during the current period are reported in the funds but are eliminated in the Statement of Activities. This amount is the net adjustment.		19,323
Internal service funds are used by management to charge the costs of certain activities, to individual funds. The net revenues (expenses) of internal service funds are included with governmental activities in the Statement of Activities.		(515)
Change in net position - governmental activities		$ (966,605)

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

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

June 30, 2020

(Expressed in Thousands)

	Business-Type Activities						Governmental
	Enterprise Funds						Activities
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other Funds	Total	Internal Service Funds
Assets							
Current Assets:							
Cash and Cash Equivalents	$ 476,477	$ 297,350	$ 118,474	$ 5,300	$ 60,745	$ 958,346	$ 11,809
Deposits with U.S. Treasury	-	-	206,489	-	-	206,489	-
Investments	709	106,040	-	-	-	106,749	-
Receivables:							
Accounts, Net of Allowances	142,130	24,946	254,181	-	4,156	425,413	119
Loans, Net of Allowances	2,192	1,237	-	258,665	60,231	322,325	-
Interest	-	-	-	5,154	1,177	6,331	-
From Other Governments	-	3,776	54,001	-	230	58,007	-
Due from Other Funds	39,771	94,036	3,374	-	-	137,181	5,108
Inventories	14,316	-	-	-	-	14,316	5,302
Restricted Assets	89,348	-	-	-	3,983	93,331	-
Other Current Assets	33,143	7,147	-	-	6	40,296	219
Total Current Assets	798,086	534,532	636,519	269,119	130,528	2,368,784	22,557
Noncurrent Assets:							
Cash and Cash Equivalents	-	139,060	-	369,503	128,456	637,019	-
Investments	15,800	34,518	-	2,805	-	53,123	-
Receivables:							
Loans, Net of Allowances	4,668	4,126	-	985,162	141,433	1,135,389	-
Restricted Assets	824	-	-	227,316	38,235	266,375	-
Capital Assets, Net of Accumulated Depreciation	3,194,845	1,937,362	-	-	24,760	5,156,967	43,499
Other Noncurrent Assets	717	183	-	-	-	900	42
Total Noncurrent Assets	3,216,854	2,115,249	-	1,584,786	332,884	7,249,773	43,541
Total Assets	$ 4,014,940	$ 2,649,781	$ 636,519	$ 1,853,905	$ 463,412	$ 9,618,557	$ 66,098
Deferred Outflows of Resources							
Unamortized Losses on Bond Refundings	$ -	$ -	$ -	$ 5,907	$ 141	$ 6,048	$ -
Other Deferred Outflows	131	842	-	-	-	973	-
Total Deferred Outflows of Resources	$ 131	$ 842	$ -	$ 5,907	$ 141	$ 7,021	$ -
Liabilities							
Current Liabilities:							
Accounts Payable and Accrued Liabilities	$ 217,683	$ 143,117	$ 435	$ 12,518	$ 8,718	$ 382,471	$ 1,877
Due to Other Funds	28,299	746	431	-	-	29,476	8,341
Due to Other Governments	1,771	-	30	-	-	1,801	-
Current Portion of Long-Term Obligations	63,356	26,944	-	48,569	11,453	150,322	87
Unearned Revenue	-	37,683	-	-	-	37,683	-
Other Current Liabilities	79,262	13,486	-	-	-	92,748	-
Total Current Liabilities	390,371	221,976	896	61,087	20,171	694,501	10,305
Noncurrent Liabilities:							
Noncurrent Portion of Long-Term Obligations	547,672	446,273	-	966,641	180,868	2,141,454	2,013
Total Noncurrent Liabilities	547,672	446,273	-	966,641	180,868	2,141,454	2,013
Total Liabilities	$ 938,043	$ 668,249	$ 896	$ 1,027,728	$ 201,039	$ 2,835,955	$ 12,318
Deferred Inflows of Resources							
Other Deferred Inflows	$ 5,140	$ -	$ -	$ -	$ -	$ 5,140	$ -
Total Deferred Inflows of Resources	$ 5,140	$ -	$ -	$ -	$ -	$ 5,140	$ -
Net Position (Deficit)							
Net Investment in Capital Assets	$ 2,495,442	$ 1,800,130	$ -	$ -	$ 5,565	$ 4,301,137	$ 43,544
Restricted For:							
Debt Service	-	-	-	-	8,491	8,491	-
Clean and Drinking Water Projects	-	-	-	623,328	170,819	794,147	-
Capital Projects	53,244	-	-	-	-	53,244	-
Nonexpendable Purposes	15,132	487	-	-	-	15,619	-
Expendable Endowment	-	35,724	-	-	-	35,724	-
Loans	2,463	-	-	-	-	2,463	-
Other Purposes	18,435	24,026	-	-	-	42,461	-
Unrestricted (Deficit)	487,171	122,006	635,623	208,756	77,639	1,531,195	10,236
Total Net Position	$ 3,071,887	$ 1,982,373	$ 635,623	$ 832,084	$ 262,514	$ 6,784,481	$ 53,780

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

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

For the Fiscal Year Ended June 30, 2020

(Expressed in Thousands)

	Business-Type Activities						Governmental
	Enterprise Funds						Activities
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other Funds	Totals	Internal Service Funds
Operating Revenues							
Charges for Sales and Services (Net of allowances & discounts $325,370)	$ 1,142,466	$ 476,054	$ -	$ -	$ 22,805	$1,641,325	$ 49,871
Assessments	-	-	822,360	-	25,249	847,609	-
Federal Grants, Contracts, and Other Aid	183,991	20,816	187,854	-	-	392,661	-
State Grants, Contracts, and Other Aid	19,944	23,537	22,273	-	-	65,754	-
Private Gifts and Grants	48,914	11,685	-	-	-	60,599	-
Interest on Loans	-	-	-	24,869	3,990	28,859	-
Other	194,685	12,355	332,320	-	659	540,019	185
Total Operating Revenues	1,590,000	544,447	1,364,807	24,869	52,703	3,576,826	50,056
Operating Expenses							
Salaries, Wages, and Administrative	2,419,610	1,285,931	-	1,028	17,973	3,724,542	34,931
Unemployment Compensation	-	-	1,651,699	-	-	1,651,699	-
Claims Paid	-	-	-	-	20,585	20,585	-
Depreciation and Amortization	190,763	97,346	-	-	1,245	289,354	16,200
Other	31,765	32,190	-	8,459	1,426	73,840	-
Total Operating Expenses	2,642,138	1,415,467	1,651,699	9,487	41,229	5,760,020	51,131
Operating Income (Loss)	(1,052,138)	(871,020)	(286,892)	15,382	11,474	(2,183,194)	(1,075)
Nonoperating Revenue (Expenses)							
Interest and Investment Income	8,805	9,141	-	12,822	3,928	34,696	880
Interest and Fiscal Charges	(9,353)	(11,671)	-	(44,303)	(8,349)	(73,676)	-
Other - Net	207,242	145,409	-	13,406	13,140	379,197	(320)
Total Nonoperating Revenues (Expenses)	206,694	142,879	-	(18,075)	8,719	340,217	560
Income (Loss) Before Capital Contributions, Grants, and Transfers	(845,444)	(728,141)	(286,892)	(2,693)	20,193	(1,842,977)	(515)
Capital Contributions	2,276	-	-	-	-	2,276	-
Federal Capitalization Grants	-	-	-	15,295	5,964	21,259	-
Transfers In	673,386	674,360	-	10,111	-	1,357,857	-
Transfers Out	-	-	(6,231)	-	(3,201)	(9,432)	-
Change in Net Position	(169,782)	(53,781)	(293,123)	22,713	22,956	(471,017)	(515)
Total Net Position (Deficit) - Beginning (as restated)	3,241,669	2,036,154	928,746	809,371	239,558	7,255,498	54,295
Total Net Position (Deficit) - Ending	$ 3,071,887	$1,982,373	$ 635,623	$ 832,084	$ 262,514	$6,784,481	$ 53,780

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

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2020

(Expressed in Thousands)

	Business-Type Activities Enterprise Funds						Governmental Activities
	University of Connecticut & Health Center	Board of Regents	Employment Security	Clean Water	Other	Totals	Internal Service Funds
Cash Flows from Operating Activities							
Receipts from Customers	$ 1,143,346	$ 485,725	$ 702,349	$ 129,910	$ 66,795	$ 2,528,125	$ 49,594
Payments to Suppliers	(683,746)	(327,809)	-	(8,459)	(1,426)	(1,021,440)	(25,801)
Payments to Employees	(1,510,501)	(964,555)	-	(835)	(9,691)	(2,485,582)	(10,750)
Other Receipts (Payments)	446,311	74,159	(593,077)	(132,873)	(53,188)	(258,668)	85
Net Cash Provided by (Used in) Operating Activities	(604,590)	(732,480)	109,272	(12,257)	2,490	(1,237,565)	13,128
Cash Flows from Noncapital Financing Activities							
Proceeds from Sale of Bonds	-	-	-	229,845	50,000	279,845	-
Retirement of Bonds and Annuities Payable	(36,804)	-	-	(58,363)	(7,587)	(102,754)	-
Premium received on bonds payable	-	-	-	41,038	10,616	51,654	-
Payments to refunded revenue bond escrow agent	-	-	-	(32,786)	-	(32,786)	-
Interest on Bonds and Annuities Payable	(25,916)	-	-	(39,726)	(6,174)	(71,816)	-
State minimum guarantee payments	-	-	-	-	(10,083)	(10,083)	-
Transfers In	545,828	584,492	-	10,112	(3,201)	1,137,231	-
Transfers Out	-	-	(6,232)	-	-	(6,232)	-
Other Receipts (Payments)	184,822	136,025	-	-	(628)	320,219	(320)
Net Cash Flows from Noncapital Financing Activities	667,930	720,517	(6,232)	150,120	32,943	1,565,278	(320)
Cash Flows from Capital and Related Financing Activities							
Additions to Property, Plant, and Equipment	(217,975)	(100,885)	-	-	-	(318,860)	(12,606)
Proceeds from Capital Debt	-	-	-	-	(2,267)	(2,267)	-
Principal Paid on Capital Debt	(136,527)	(19,520)	-	-	-	(156,047)	-
Interest Paid on Capital Debt	(75,682)	(14,213)	-	-	(4,273)	(94,168)	-
Transfer In	149,661	100,049	-	-	-	249,710	-
Federal Grant	-	-	-	15,294	6,464	21,758	-
Other Receipts (Payments)	9,439	-	-	-	(1,358)	8,081	-
Net Cash Flows from Capital and Related Financing Activities	(271,084)	(34,569)	-	15,294	(1,434)	(291,793)	(12,606)
Cash Flows from Investing Activities							
Proceeds from Sales and Maturities of Investments	-	49,069	-	-	-	49,069	-
Purchase of Investment Securities	208	(35,235)	-	-	-	(35,027)	-
Interest on Investments	10,322	9,697	15,276	13,079	2,280	50,654	880
(Increase) Decrease in Restricted Assets	-	-	-	(16,512)	-	(16,512)	-
Other Receipts (Payments)	-	9,201	-	(149,385)	(37,945)	(178,129)	-
Net Cash Flows from Investing Activities	10,530	32,732	15,276	(152,818)	(35,665)	(129,945)	880
Net Increase (Decrease) in Cash and Cash Equivalents	(197,214)	(13,800)	118,316	339	(1,666)	(94,025)	1,082
Cash and Cash Equivalents - Beginning of Year	763,863	450,210	158	4,961	70,902	1,290,094	10,727
Cash and Cash Equivalents - End of Year	$ 566,649	$ 436,410	$ 118,474	$ 5,300	$ 69,236	$ 1,196,069	$ 11,809
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities							
Operating Income (Loss)	$ (1,052,138)	$ (871,020)	$ (286,892)	$ 15,382	$ 11,474	$ (2,183,194)	$ (1,075)
Adjustments not Affecting Cash:							
Depreciation and Amortization	190,763	97,346	-	-	1,245	289,354	16,200
Other	234,625	-	(15,276)	-	-	219,349	-
Change in Assets and Liabilities:							
(Increase) Decrease in Receivables, Net	566	42,257	413,803	(27,639)	(11,001)	417,986	(19)
(Increase) Decrease in Due from Other Funds	4,519	(31,512)	(2,873)	-	-	(29,866)	(259)
(Increase) Decrease in Inventories and Other Assets	7,903	1,967	-	-	21	9,891	(100)
Increase (Decrease) in Accounts Payables & Accrued Liabilities	16,158	28,482	376	-	751	45,767	(1,619)
Increase (Decrease) in Due to Other Funds	(6,986)	-	134	-	-	(6,852)	-
Total Adjustments	447,548	138,540	396,164	(27,639)	(8,984)	945,629	14,203
Net Cash Provided by (Used In) Operating Activities	$ (604,590)	$ (732,480)	$ 109,272	$ (12,257)	$ 2,490	$ (1,237,565)	$ 13,128
Reconciliation of Cash and Cash Equivalents to the Statement of Net Assets							
Cash and Cash Equivalents - Current	$ 476,477	$ 296,140			$ 60,745		
Cash and Cash Equivalents - Noncurrent	-	139,060			-		
Cash and Cash Equivalents - Noncurrent Restricted	824	-			4,508		
Cash and Cash Equivalents - Current Restricted	89,348	-			3,983		
	$ 566,649	$ 435,200			$ 69,236		
Noncash Investing, Capital, and Financing Activities:							
Amortization of Premiums, Discounts, and net loss on debt refunding's	$ 19,178				$ -		
American Athletic Conference exit fee liability	7,194				-		
Conference revenue retained by the American athletic Conference	4,072				-		
Acquisition of software license under long term purchase contract	1,920				-		
Capital assets acquired through gifts & via operating advances	841				702		
Unrealized gain (loss) on investment and mortgage proceeds	(156)				-		
Loss on disposal of capital assets	(2,244)				-		
Proceeds from capital lease	2,044				-		
COVID relief revenue	96				-		
Gain on state and developer payments payable via termination agreement	-				19,233		
Gain on trustee, custodial and other fees via termination agreement	-				783		

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

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

June 30, 2020

(Expressed in Thousands)

	Pension & Other Employee Benefit Trust Funds	Investment Trust Fund External Investment Pool	Private-Purpose Trust Fund Escheat Securities	Agency Funds	Total
Assets					
Current:					
Cash and Cash Equivalents	$ 247,530	$ -	$ -	$ 201,613	$ 449,143
Receivables:					
Accounts, Net of Allowances	53,547	-	-	10,822	64,369
From Other Governments	98	-	-	-	98
From Other Funds	2,166	-	-	-	2,166
Interest	263	981	-	24	1,268
Investments (See Note 3)	36,013,579	1,985,667	-	-	37,999,246
Securities Lending Collateral	2,191,656	-	-	-	2,191,656
Other Assets	-	68	-	339,679	339,747
Noncurrent:					
Due From Employers	14,198	-	-	-	14,198
Other Assets	-	-	4,315	-	4,315
Total Assets	$ 38,523,037	$ 1,986,716	$ 4,315	$ 552,138	$ 41,066,206
Liabilities					
Accounts Payable and Accrued Liabilities	$ 49,279	$ 521	$ -	$ 46,244	96,044
Securities Lending Obligation	2,191,656	-	-	-	2,191,656
Due to Other Funds	1,957	-	-	-	1,957
Funds Held for Others	-	-	-	505,894	505,894
Total Liabilities	$ 2,242,892	$ 521	$ -	$ 552,138	$ 2,795,551
Net Position					
Restricted for:					
Pension Benefits	$ 34,633,067	$ -	$ -		$ 34,633,067
Other Postemployment Benefits	1,647,078	-	-		1,647,078
Pool Participants	-	1,986,195	-		1,986,195
Individuals, Organizations, and Other Governments	-	-	4,315		4,315
Total Net Position	$ 36,280,145	$ 1,986,195	$ 4,315		$ 38,270,655

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

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2020

(Expressed in Thousands)

	Pension & Other Employee Benefit Trust Funds	Investment Trust Fund External Investment Pool	Private-Purpose Trust Fund Escheat Securities	Total
Additions				
Contributions:				
Plan Members	$ 806,731	$ -	$ -	$ 806,731
State	3,749,291	-	-	3,749,291
Municipalities	100,798	-	-	100,798
Total Contributions	4,656,820	-	-	4,656,820
Investment Income	909,374	35,754	-	945,128
Less: Investment Expense	(104,398)	(402)	-	(104,800)
Net Investment Income	804,976	35,352	-	840,328
Escheat Securities Received	-	-	24,740	24,740
Pool's Share Transactions	-	291,382	-	291,382
Other	17,588	-	-	17,588
Total Additions	5,479,384	326,734	24,740	5,830,858
Deductions				
Administrative Expense	25,246	-	-	25,246
Benefit Payments and Refunds	5,227,487	-	-	5,227,487
Escheat Securities Returned or Sold	-	-	16,724	16,724
Distributions to Pool Participants	-	35,352	-	35,352
Other	101,095	-	4,686	105,781
Total Deductions	5,353,828	35,352	21,410	5,410,590
Change in Net Position Held In Trust For:				
Pension and Other Employee Benefits	125,556	-	-	125,556
Individuals, Organizations, and Other Governments	-	291,382	3,330	294,712
Net Position - Beginning	36,154,589	1,694,813	985	37,850,387
Net Position - Ending	$ 36,280,145	$ 1,986,195	$ 4,315	$ 38,270,655

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

STATEMENT OF NET POSITION
COMPONENT UNITS

June 30, 2020
(Expressed in Thousands)

Assets	Connecticut Housing Finance Authority (12-31-19)	Connecticut Lottery Corporation	Connecticut Airport Authority	Other Component Units	Total
Current Assets:					
Cash and Cash Equivalents	$ -	$ 9,461	$ 106,874	$ 142,184	$ 258,519
Investments	-	4,704	-	547,346	552,050
Receivables:					
Accounts, Net of Allowances	-	37,114	8,690	22,922	68,726
Loans, Net of Allowances	-	-	-	4,336	4,336
Interest Receivable	-	1,079		562	1,641
Due From Other Governments	-	-	6,231	-	6,231
Due From Primary Government	-	-	5,817	337	6,154
Restricted Assets	892,737	-	6,755	425,636	1,325,128
Inventories	-	-	-	5,833	5,833
Other Current Assets	-	4,002	46	14,949	18,997
Total Current Assets	892,737	56,360	134,413	1,164,105	2,247,615
Noncurrent Assets:					
Investments	-	120,492	-	123,159	243,651
Accounts, Net of Allowances	-	-	-	40,229	40,229
Loans, Net of Allowances	-	-	-	101,789	101,789
Restricted Assets	5,260,501	-	244,317	328,002	5,832,820
Capital Assets, Net of Accumulated Depreciation	2,890	504	399,147	400,954	803,495
Other Noncurrent Assets	-	9,051	-	97,515	106,566
Total Noncurrent Assets	5,263,391	130,047	643,464	1,091,648	7,128,550
Total Assets	$ 6,156,128	$ 186,407	$ 777,877	$ 2,255,753	$ 9,376,165
Deferred Outflows of Resources					
Accumulated Decrease in Fair Value of Hedging Derivatives	$ -	$ -	$ 17,370	$ -	$ 17,370
Unamortized Losses on Bond Refundings	84,616	-	1,427	-	86,043
Related to Pensions & Other Postemployment Benefits	31,730	37,476	51,250	29,778	150,234
Other	-	-	-	2,658	2,658
Total Deferred Outflows of Resources	$ 116,346	$ 37,476	$ 70,047	$ 32,436	$ 256,305
Liabilities					
Current Liabilities:					
Accounts Payable and Accrued Liabilities	$ 24,184	$ 10,238	$ 28,714	$ 73,480	$ 136,616
Current Portion of Long-Term Obligations	258,331	5,326	7,815	25,884	297,356
Due To Primary Government	-	-	3,869	48,147	52,016
Amount Held for Institutions	-	-	-	304,608	304,608
Other Liabilities	-	30,558	1,048	-	31,606
Total Current Liabilities	282,515	46,122	41,446	452,119	822,202
Noncurrent Liabilities:					
Pension & OPEB Liability	155,071	126,973	183,427	117,104	582,575
Noncurrent Portion of Long-Term Obligations	4,900,002	120,748	258,442	495,445	5,774,637
Total Noncurrent Liabilities	5,055,073	247,721	441,869	612,549	6,357,212
Total Liabilities	$ 5,337,588	$ 293,843	$ 483,315	$ 1,064,668	$ 7,179,414
Other Deferred Inflows					
Related to Pensions & Other Postemployment Benefits	$ 11,388	$ 11,980	$ 8,156	$ 10,512	$ 42,036
Other Deferred Inflows	12,810	-	-	507	13,317
Total Deferred Inflows of Resources	$ 24,198	$ 11,980	$ 8,156	$ 11,019	$ 55,353
Net Position					
Net Investment in Capital Assets	$ 2,890	$ 504	$ 253,744	$ 194,707	$ 451,845
Restricted:					
Debt Service	-	-	9,915	-	9,915
Bond Indentures	907,798	-	2,197	-	909,995
Expendable Endowments	-	-	-	12,470	12,470
Nonexpendable Endowments	-	-	-	628,417	628,417
Capital Projects	-	-	136,902	-	136,902
Other Purposes	-	-	-	155,077	155,077
Unrestricted (Deficit)	-	(82,444)	(46,305)	221,831	93,082
Total Net Position	$ 910,688	$ (81,940)	$ 356,453	$ 1,212,502	$ 2,397,703

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

STATEMENT OF ACTIVITIES
COMPONENT UNITS

For the Fiscal Year Ended June 30, 2020
(Expressed in Thousands)

		Program Revenues		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Connecticut Housing Finance Authority (12/31/19)	$ 205,539	$ 169,773	$ -	$ -
Connecticut Lottery Corporation	1,317,637	1,305,414	-	-
Connecticut Airport Authority	119,528	97,156	-	18,062
Other Component Units	301,608	267,518	6,325	719
Total Component Units	$ 1,944,312	$ 1,839,861	$ 6,325	$ 18,781

General Revenues:
Investment Income
Total General Revenues
Change in Net Position
Net Position - Beginning
Net Position - Ending

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

Connecticut Housing Finance Authority (12-31-19)	Connecticut Lottery Corporation	Connecticut Airport Authority	Other Component Units	Totals
				Net (Expense) Revenue and Changes in Net Position
$ (35,766)	$ -	$ -	$ -	$ (35,766)
-	(12,223)	-	-	(12,223)
-	-	(4,310)	-	(4,310)
-	-	-	(27,046)	(27,046)
(35,766)	(12,223)	(4,310)	(27,046)	(79,345)
177,715	6,200	2,009	31,493	217,417
177,715	6,200	2,009	31,493	217,417
141,949	(6,023)	(2,301)	4,447	138,072
768,739	(75,917)	358,753	1,208,055	2,259,630
$ 910,688	$ (81,940)	$ 356,452	$ 1,212,502	$ 2,397,702

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Note 1
Summary of Significant Accounting Policies

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

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

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

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

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

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

The Connecticut Airport Authority is reported as a component unit because the nature and significance of its relationship with the State are such that it would be misleading to exclude the authority from the State's reporting entity.

The State's major and nonmajor component units are:

Connecticut Housing Finance Authority (CHFA)
CHFA was created for the purpose of increasing the housing supply and encouraging and assisting in the purchase, development, and construction of housing for low and moderate-income families and persons throughout the State. The Authority's fiscal year is for the period ended on December 31, 2019.

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

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

Connecticut Higher Education Supplemental Loan Authority (CHESLA)
CHESLA was created to assist students, their parents, and institutions of higher education to finance the cost of higher education through its bond funds. CHESLA is a subsidiary of CHEFA.

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

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

CSLF is a subsidiary of CHEFA.

Capital Region Development Authority (CRDA)
CRDA markets major sports, convention, and exhibition venues in the region.

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

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

Connecticut Lottery Corporation (CLC)
CLC was created in 1996 for the purpose of generating revenues for the State through the operation of a lottery.

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

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

c. Government-wide and Fund Financial Statements

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

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

1. Net Investment in Capital Assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds issued to buy, construct, or improve those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the purchase, construction, or improvement of those assets or related debt should be included in this component of net position.

2. Restricted – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

3. Unrestricted – This component of net position is the remaining balance of net position, after the determination of the other two components of net position.

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated to the various functions or segments. Program revenues include a) fees, fines, and charges paid by the recipients of goods or services offered by the functions or segments and b) grants and contributions that are restricted to meeting the operational or capital needs of a function or segment. Revenues that are not classified as program revenues, including all taxes, are reported as general revenues.

Fund Financial Statements

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

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

The State reports the following major governmental funds:

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

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

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

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

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

The State reports the following major enterprise funds:

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

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

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

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

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

In addition, the State reports the following fund types:

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

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

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

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

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

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

d. Measurement Focus and Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements

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

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

Governmental Fund Financial Statements

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

e. Assets and Liabilities

Cash and Cash Equivalents (see Note 3)

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

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

Investments (see Note 3)

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

- Nonparticipating interest-earning investment contracts.
- Money market investments that mature within one year or less at the date of their acquisition.
- Investments of the External Investment Pool fund (an Investment Trust fund).

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

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

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

Inventories

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

Capital Assets and Depreciation

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

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

Securities Lending Transactions (see Note 3)

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

Escheat Property

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

Deferred Outflows of Resources

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

Unearned Revenues

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

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

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

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

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

f. Derivative Instruments
The State's derivative instruments consist of interest rate swap agreements, all of which have been determined by the State to be effective cash flow hedges. Accumulated decreases in the fair value of some of the swaps are reported as deferred outflows of resources in the Statement of Net Position. These agreements are discussed in more detail in Note No. 18.

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

h. Interfund Activities
In the fund financial statements, interfund activities are reported as follows:

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

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

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

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

i. Endowments

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

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

j. Supplemental Nutrition Assistance Program (SNAP)

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

k. External Investment Pool

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

l. Upcoming Accounting Pronouncements

The GASB issued Statement No. 87, *Leases* in June 2017. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. This Statement is effective for fiscal years beginning after June 15, 2021, due to the COVID-19 pandemic this date is eighteen months later than originally required in the Statement. The State is currently evaluating the impact this standard will have on its financial statements.

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement is effective for reporting periods beginning after December 15, 2020, due to the COVID-19 pandemic this date is one year later than originally required in the Statement. The State is currently evaluating the impact this standard will have on its financial statements.

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

In January 2020, GASB issued Statement No. 92, *Omnibus*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement is effective for reporting periods beginning after June 15, 2021, due to the COVID-19 pandemic this date is one year later than originally required in the Statement. The State is currently evaluating the impact this standard will have on its financial statements.

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of the Statement will reduce the cost of the accounting and financial reporting ramifications of replacing IBORs with other reference rates. The reliability and relevance of reported information will be maintained by requiring that agreements that effectively maintain an existing hedging arrangement continue to be accounted for in the same manner as before the replacement of a reference rate. As a result, this Statement will preserve the consistency and comparability of reporting hedging derivative instruments and leases after governments amend or replace agreements to replace an IBOR. This Statement is effective for reporting periods beginning after December 31, 2021, due to the COVID-19 pandemic this date is one year later than originally required in the Statement. The requirements in paragraphs 13 and 14 have an effective date for fiscal years beginning after June 15, 2021, and all reporting periods thereafter. The State is currently evaluating the impact this standard will have on its financial statements.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership

(PPP's). This Statement is effective for fiscal years beginning after June 15, 2022. The State is currently evaluating the impact this standard will have on its financial statements.

In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of the following pronouncements are postponed by one year:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The effective date of the following pronouncement is postponed by 18 months:

- Statement No. 87, *Leases*

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

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

m. Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Note 2
Nonmajor Fund Deficits

The following funds have deficit fund/net position balances at June 30, 2020, none of which constitutes a violation of statutory provisions (amounts in thousands).

Capital Projects		
Transportation	$	718
Special Revenue		
Regional Market	$	340
Tourism	$	2,857

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

The Regional Market fund deficit was because of additional expenditures this fiscal year and lower revenue collections. This deficit should be eliminated in the future. The Tourism fund deficit was a result of revenues being recognized in fiscal year 2021 not fiscal year 2020, this deficit should be eliminated in the future.

Note 3
Cash Deposits and Investments

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

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

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

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

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

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

Primary Government

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

Short-Term Investment Fund (STIF)

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

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

For disclosure purposes, certificates of deposit held by STIF are reported in this note as bank deposits, not as investments.
As of June 30, 2020, STIF had the following investments and maturities (amounts in thousands):

Short-Term Investment Fund

		Investment Maturities (in years)	
Investment Type	**Amortized Cost**	**Less Than 1**	**1-5**
Treasury Securities	$ 1,634,883	$ 1,614,886	$ 19,997
Federal Agency Securities	1,566,086	1,156,076	410,010
Bank Commercial Paper	857,272	857,272	-
Money Market Funds	856,153	856,153	-
Repurchase Agreements	876,830	876,830	-
Total Investments	$ 5,791,224	$ 5,361,217	$ 430,007

Interest Rate Risk

STIF's policy for managing interest rate risk is to limit investment to a very short weighted average maturity, not to exceed 90 days, and to comply with Standard and Poor's requirement that the weighted average maturity not to exceed 60 days. As of June 30, 2020, the weighted average maturity of STIF was 16 days. Additionally, STIF is allowed by policy to invest in floating-rate securities. However, investment in these securities having maturities greater than two years is limited to no more than 20 percent of the overall portfolio. For purposes of the fund's weighted average maturity calculation, variable-rate securities are calculated using their rate reset date. Because these securities reprice frequently to prevailing market rates, interest rate risk is substantially reduced. As of June 30, 2020, the amount of STIF's investments in variable-rate securities was $1.2 billion.

Credit Risk

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

As of June 30, 2020, STIF's investments were rated by Standard and Poor's as follows (amounts in thousands):

Short-Term Investment Fund

Investment Type	Amortized Cost	Quality Ratings		
		AAAm	AA+/A-1+	A/A-1
Treasury Securities	$ 1,634,883	$ -	$ 1,634,883	$ -
Federal Agency Securities	1,566,086	-	1,566,086	-
Corporate & Bank Commercial Paper	857,272	-	857,272	-
Money Market Funds	876,830	876,830	-	-
Repurchase Agreements	856,153	-	600,000	256,153
Total Investments	$ 5,791,224	$ 876,830	$ 4,658,241	$ 256,153

Concentration of Credit Risk

STIF reduces its exposure to this risk by ensuring that at least 60 percent of fund assets will be invested in securities rated "A-1+" or equivalent. In addition, exposure to any single non-governmental issuer will not exceed 5 percent (at the time a security is purchased), exposure to any single money market mutual fund (rated AAAm) will not exceed 5 percent of fund assets and exposure to money market mutual funds in total will not exceed 15 percent. As of June 30, 2020, STIF's investments in any one issuer that represents more than 5 percent of total investments were as follows (amounts in thousands):

Investment Issuer	Amortized Cost
Federal Home Loan Bank	$ 700,241
Federal Farm Credit Bank	$ 763,490
Royal Bank of Canada	$ 717,932
Treasury Bills	$ 1,439,753

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

STIF follows policy parameters that limit deposits in any one entity to a maximum of ten percent of assets. Further, the certificates of deposit must be issued from commercial banks whose short-term debt is rated at least "A-1" by Standard and Poor's and "F-1" by Fitch and whose long-term debt is rated at least "A-" or backed by a letter of credit issued by a Federal Home Loan bank. As of June 30, 2020, $3,626,908 of the bank balance of STIF's deposits of $3,727,909 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 3,197,658
Uninsured and collateral held by trust department of either the pledging bank or another bank not in the name of the State	429,250
Total	$ 3,626,908

Combined Investment Funds (CIFS)

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

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Fiduciary Funds
Equity in the CIFS	$ 123,818	$ 709	$ 36,013,579
Other Investments	345	106,040	1,985,667
Total Investments-Current	$ 124,163	$ 106,749	$ 37,999,246

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

As of June 30, 2020, the CIFS had the following investments (amounts in thousands):

	Fair Value Measurements			
Investments by Fair Value Level	Total	Level 1	Level 2	Level 3
Cash Equivalents	$ 670,025	$ 580,593	$ 89,432	$ -
Asset Backed Securities	164,485	-	164,485	-
Government Securities	5,353,502	3,594,456	1,759,046	-
Government Agency Securities	2,091,900	-	2,091,900	-
Mortgage Backed Securities	494,172	-	494,172	-
Corporate Debt	4,992,314	-	4,837,943	154,371
Convertible Securities	274	-	274	-
Common Stock	14,047,188	14,047,188	-	-
Preferred Stock	92,882	73,669	19,213	-
Real Estate Investment Trust	370,970	241,054	129,916	-
Mutual Fund	314,635	314,635	-	-
Limited Partnerships	263	263	-	-
Total	$ 28,592,610	$ 18,851,858	$ 9,586,381	$ 154,371

Investments Measured by Net Asset Value (NAV)		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Limited Liability Corporation	71	$ -	Illiquid	N/A
Limited Partnerships	7,996,815	3,775,922	Illiquid	N/A
Total	7,996,886	$ 3,775,922		
Total Investments in Securities at Fair Value	$ 36,589,496			

Investments are stated at fair value for each of the CIF as described below. For the Alternative Investment, Real Assets, Private Credit and Private Investment Funds substantially all of the investments, other than those in the Liquidity Fund, are shown at values that are carried at the general partner's June 30, 2020 fair value, or net asset value ("NAV") equivalent. The CIF's assets are fair valued quarterly by the General Partner and at such other times as determined by the General Partner and are based on Accounting Standards Codification ("ASC") 820 "Fair Value Measurements and Disclosures ". The fair value the General Partner assigned to these investments is based upon available information and does not represent necessarily the amount that ultimately might be realized upon sale or maturity. Because of the inherent uncertainty of the fair valuation process, this estimated fair value presented by the General

Partner may differ significantly from the fair value that would have been used had a ready market for the security existed, and the difference could be material. The General Partner is responsible for coordination and oversight of all investment valuations.

Interest Rate Risk

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

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

Combined Investment Funds

Investment Type	Fair Value	Investment Maturities (in Years): Less Than 1	1 - 5	6 - 10	More Than 10
Cash Equivalents	$ 670,025	$ 670,025	$ -	$ -	$ -
Asset Backed Securities	164,485	87	79,260	56,915	28,223
Government Securities	5,353,502	200,868	2,042,482	1,530,090	1,580,062
Government Agency Securities	2,091,900	100,506	49,821	102,697	1,838,876
Mortgage Backed Securities	494,173	-	27,177	23,782	443,214
Corporate Debt	4,992,313	600,833	2,028,063	1,459,733	903,684
Convertible Debt	274	-	19	209	46
	$ 13,766,672	$ 1,572,319	$ 4,226,822	$ 3,173,426	$ 4,794,105

Credit Risk

The CIFS minimize exposure to this risk in accordance with a comprehensive investment policy statement, as developed by the Office of the Treasurer and the State's Investment Advisory Council, which provides policy guidelines for the CIFS and includes an asset allocation plan. The asset allocation plan's main objective is to maximize investment returns over the long term at an acceptable level of risk. As of June 30, 2020, CIFS' debt investments were rated by Moody's as follows (amounts in thousands):

Combined Investment Funds

	Fair Value	Cash Equivalents	Asset Backed Securities	Government Securities	Government Agency Securities	Mortgage Backed Securities	Corporate Debt	Convertible Debt
Aaa	$ 6,134,670	$ 482,462	$ 102,145	$ 3,634,173	$ 1,619,075	$ 236,757	$ 60,057	$ -
Aa	347,236	-	4,778	161,621	-	18,421	162,416	-
A	999,609	-	578	185,853	-	3,103	810,076	-
Baa	1,593,912	-	5,138	396,096	-	5,975	1,186,703	-
Ba	1,026,931	-	1,598	274,047	-	-	751,286	-
B	1,009,850	-	1,706	230,814	-	-	777,122	208
Caa	394,703	-	-	7,694	-	-	387,010	-
Ca	43,307	-	-	32,335	-	-	10,929	44
C	2,659	-	-	-	-	-	2,659	-
Prime 1	429,127	15,693	-	-	-	-	413,434	-
Prime 2	13,277	1,749	-	-	-	-	11,528	-
Not Prime	2,981	-	-	-	-	-	2,981	-
U.S. Government fixed income securities (not rated)	522,082	-	-	49,257	472,825	-	-	-
Non US Government fixed income securities (not rated)	381,613	-	-	381,613	-	-	-	-
Not Rated	864,715	170,120	48,541	-	-	229,916	416,114	23
	$ 13,766,672	$ 670,025	$ 164,485	$ 5,353,502	$ 2,091,900	$ 494,172	$ 4,992,314	$ 274

Foreign Currency Risk

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

As of June 30, 2020, CIFS' foreign deposits and investments were as follows (amounts in thousands):

	Combined Investment Funds									
				Fixed Income Securities				Equities		
Foreign Currency	Total	Cash	Cash Equivalent Collateral	Government Securities	Corporate Debt	Asset Backed	Mortgage Backed	Common Stock	Preferred Stock	Real Estate Investment Trust Fund
Argentine Peso	$ 2,665	$ 21	$ -	$ 2,452	$ 192	$ -	$ -	$ -	$ -	$ -
Australian Dollar	205,017	459	-	2,748	5,487	-	-	185,927	-	10,396
Brazilian Real	217,341	28	-	89,018	-	82	-	123,543	4,670	-
Canadian Dollar	43,901	250	1,486	1,287	3,194	-	-	37,288	-	396
Chilean Peso	22,587	-	-	22,587	-	-	-	-	-	-
Chinese Yuan Renminbi	625	-	475	-	-	150	-	-	-	-
Colombian Peso	63,682	460	-	57,923	5,299	-	-	-	-	-
Czech Koruna	19,106	1	-	18,082	-	-	-	1,023	-	-
Danish Krone	99,100	20	-	-	-	-	-	99,080	-	-
Dominican Rep Peso	8,127	-	-	8,127	-	-	-	-	-	-
Egyptian Pound	5,136	-	-	-	-	-	-	5,136	-	-
Euro Currency	1,393,266	146	14	29,401	38,286	176	-	1,274,439	45,196	5,608
Hong Kong Dollar	819,173	534	-	-	-	-	-	816,045	-	2,594
Hungarian Forint	52,968	268	-	26,902	-	-	-	25,798	-	-
Indonesian Rupiah	142,721	79	-	53,755	62,628	-	-	26,259	-	-
Israeli Shekel	26,523	312	-	-	-	-	-	26,211	-	-
Japanese Yen	839,021	3,044	-	-	-	-	-	828,625	-	7,352
Kazakhstan Tenge	4,845	-	-	-	4,845	-	-	-	-	-
Malaysian Ringgit	45,817	-	-	39,889	-	69	-	5,859	-	-
Mexican Peso	96,146	-	1,474	70,444	4,520	273	-	19,435	-	-
New Zealand Dollar	13,077	150	-	-	-	-	-	12,732	-	195
Norwegian Krone	12,884	116	-	-	-	-	-	12,768	-	-
Peruvian Nouveau Sol	51,939	-	-	43,964	7,975	-	-	-	-	-
Philippine Peso	5,143	-	-	5,143	-	-	-	-	-	-
Polish Zloty	55,157	-	(15)	28,460	-	224	-	26,488	-	-
Pound Sterling	772,368	389	-	-	640	-	-	767,273	-	4,066
Romanian Leu	17,789	-	-	17,789	-	-	-	-	-	-
Russian Ruble	80,554	-	-	73,770	-	-	-	6,784	-	-
Singapore Dollar	54,541	419	-	-	-	-	-	40,912	-	13,210
South African Rand	150,543	308	-	68,658	-	-	-	81,577	-	-
South Korean Won	442,406	251	-	-	-	-	-	420,764	21,391	-
Swedish Krona	118,628	261	-	-	-	-	-	118,367	-	-
Swiss Franc	448,005	211	-	-	-	-	-	447,794	-	-
Thailand Baht	72,677	-	-	47,163	-	-	-	25,514	-	-
Turkish Lira	34,257	17	-	20,729	-	-	-	13,511	-	-
Ukraine Hryvana	12,409	-	-	2,801	9,608	-	-	-	-	-
Uruguayan Peso	15,751	-	-	15,751	-	-	-	-	-	-
	$ 6,465,895	$ 7,744	$ 3,434	$ 746,843	$ 142,674	$ 974	$ -	$ 5,449,152	$ 71,257	$ 43,817

Derivatives

As of June 30, 2020, the CIFS held the following derivative investments (amounts in thousands):

	2020 Fair Value	2019 Fair Value
Adjustable Rate Securities	$ 574,590	$ 357,004
Asset Backed Securities	161,029	142,835
Mortgage Backed Securities	336,877	164,087
Collateralized Mortgage Obligations	157,295	76,726
Forward Mortgage Backed Securities (TBA's)	471,954	306,359
Interest Only	10,366	2,317
Options	-	(1,163)
Total	$ 1,712,111	$ 1,048,165

The Core Fixed Income Fund held futures with a negative notional cost of $(182,916,835). The High Yield Debt Fund held futures with a notional cost of $38,146,974. Also, the Developed Market International Stock held futures with a notional cost of $23,365,280.

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

The CIFS also invest in foreign currency contracts. Contracts to buy are used to acquire exposure to foreign currencies, while contracts to sell are used to hedge the CIFS' investments against currency fluctuations. Losses may arise from changes in the value of the foreign currency or failure of the counterparties to perform under the contracts' terms. As of June 30, 2020, the fair value of contracts to buy and contracts to sell was $781.2 million and $778.9 million, respectively.

Custodial Credit Risk-Bank Deposits

The CIFS minimize this risk by maintaining certain restrictions set forth in the Investment Policy Statement. The CIFS use a Liquidity Account which is a cash management pool investing in highly liquid money market securities. As of June 30, 2020, the CIFS had deposits with a bank balance of $21.4 million which was uninsured and uncollateralized.

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

Other Investments

The University of Connecticut measures and records its investments using fair value measurement guidelines. These guidelines have a three tired fair value hierarchy, as follows: Level 1; Quoted prices for identical investments in active market; Level 2: Observable inputs other than quoted market price; and Level 3: Unobservable inputs. As of June 30, 2020, UConn had the following recurring fair value measurements. (amounts in thousands):

Fair Value Measurements				
Investments by Fair Value Level	**Total**	**Level 1**	**Level 2**	**Level 3**
Cash Equivalents	$ 616	$ 616	$ -	$ -
Fixed Income Securities	1,850	1,850	-	-
Equity Securities	11,157	10,929	228	-
Total	$ 13,623	$ 13,395	$ 228	$ -
Investments Measured by Net Asset Value (NAV)		**Unfunded Commitments**	**Redemption Frequency**	**Redemption Notice Period**
Private Capital Partnerships	$ 381	$ 119	N/A	N/A
Private Real Estate Partnerships	14	35	N/A	N/A
Natural Resource Partnerships	321	38	N/A	N/A
Long/Short Equities	1	-	N/A	N/A
Relative Value	1,020	-	N/A	N/A
Other	668	-	N/A	N/A
Total	2,405	$ 192		
Total Investments in Securities at Fair Value	$ 16,028			

As of June 30, 2020, the State had other investments and maturities as follows (amounts in thousands):

Other Investments				
		Investment Maturities (in years)		
Investment Type	Fair Value	Less Than 1	1-5	6-10
State Bonds	$ 5,007	$ -	$ 5,007	$ -
U.S. Government and Agency Securities	152,162	125,992	3,922	22,248
Guaranteed Investment Contracts	83,262	-	34,949	48,313
Money Market Funds	23,980	23,980	-	-
Total Debt Investments	264,411	$ 149,972	$ 43,878	$ 70,561
Endowment Pool	15,132			
Corporate Stock	228			
Other Investments	668			
Total Investments	$ 280,439			

Credit Risk

As of June 30, 2020, other debt investments were rated by Standard and Poor's as follows (amounts in thousands):

Other Investments					
	Fair	Quality Ratings			
Investment Type	Value	AA	A	BBB	Unrated
State Bonds	$ 5,007	$ 1,857	$ 3,150	$ -	$ -
U.S. Government and Agency Securities	26,170	26,170	-	-	-
Guaranteed Investment Contracts	83,262	14,565	41,407	12,421	14,869
Money Market Funds	23,980	-	-	-	23,980
Total	$ 138,419	$ 42,592	$ 44,557	$ 12,421	$ 38,849

Connecticut State Universities had $126 million as U.S. Government Securities, these securities have no credit risk therefore, these securities are not included in the above table.

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

The State maintains its deposits at qualified financial institutions located in the state to reduce its exposure to this risk. These institutions are required to maintain, segregated from its other assets, eligible collateral in an amount equal to 10 percent, 25 percent, 100 percent, or 120 percent of its public deposits. The collateral is held in the custody of the trust department of either the pledging bank or another bank in the name of the pledging bank. As of June 30, 2020, $320,286 of the bank balance of the Primary Government of $346,572 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 89,144
Uninsured and collateral held by trust department of either the pledging bank or another bank not in the name of the State	231,142
Total	$ 320,286

Component Units

The Connecticut Housing Finance Authority (CHFA) and the Connecticut Lottery Corporation (CLC) reported the following investments and maturities as of December 31, 2019 and June 30, 2020, respectively (amounts in thousands):

Major Component Units					
		Investment Maturities (in years)			
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10
Collateralized Mortgage Obligations	$ 98	$ -	$ -	$ 98	$ -
GNMA & FNMA Program Assets	2,417,845	-	-	5,098	2,412,747
Money Market	5,083	5,083	-	-	-
Municipal Bonds	62,436	363	1,567	2,061	58,445
STIF	676,403	676,403	-	-	-
MBS's	353	-	35	318	-
Structured Securities	267	-	-	267	-
U.S. Government Agency Securities	882	-	-	-	882
Total Debt Investments	3,163,367	$ 681,849	$ 1,602	$ 7,842	$ 2,472,074
Annuity Contracts	125,196				
Total Investments	$ 3,288,563				

The CHFA and the CLC own 96.2 percent and 3.8 percent of the above investments, respectively. GNMA Program Assets represent securitized home mortgage loans of CHFA which are guaranteed by the Government National Mortgage Association. Annuity contracts are the only investment held by the CLC, which are not subject to investment risks discussed next.

Interest Rate Risk

CHFA

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

Credit Risk

CHFA

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

CHFA's investments were rated as of December 31, 2019 as follows (amounts in thousands):

Component Units					
	Fair		Quality Ratings		
Investment Type	Value	AAA	CCC	D	Unrated
Collateralized Mortgage Obligations	$ 98	$ -	$ 98	$ -	$ -
Municipal Bonds	62,436	-	-	-	62,436
Money Market	5,083	-	-	-	5,083
STIF	676,403	676,403	-	-	-
Structured Securities	267	-	267	-	-
Total	$ 744,287	$ 676,403	$ 365	$ -	$ 67,519

Concentration of Credit Risk

CHFA

The Authority's investment policy requires diversification of its investment portfolio to eliminate the risk of loss resulting from, among other things, an over-concentration of assets with a specific issuer. As of December 31, 2019, the Authority had no investments in any one issuer that represents 5 percent or more of total investments, other than investments guaranteed by the U.S. Government (GNMA and FNMA Program Assets), and investments in the State's STIF.

Security Lending Transactions

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

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

According to the Agreement, the Agent has an obligation to indemnify the funds in the event any borrower failed to return the loaned securities or pay distributions thereon. There were no such failures during the fiscal year that resulted in a declaration or notice of default of the borrower. During the fiscal year, the funds and the borrowers maintained the right to terminate all securities lending transactions upon notice. The cash collateral received on each loan was invested in an individual account known as the State of Connecticut Collateral Investment Trust. At year end, the funds had no credit risk exposure to borrowers because the fair value of the collateral held and the fair value of securities on loan were $2,406.1 million and $2,356.3 million, respectively.

Under normal circumstances, the average duration of collateral investments is managed so that it will not exceed 60 days. At year end, the average duration of the collateral investments was 6.5 days and an average weighted maturity of 42.06 days.

Note 4
Receivables-Current

As of June 30, 2020, current receivables consisted of the following (amounts in thousands):

	Primary Government		
	Governmental Activities	Business-Type Activities	Component Units
Taxes	$ 3,510,190	$ -	$ -
Accounts	1,441,805	536,749	72,701
Loans-Current Portion	-	322,325	4,336
Other Governments	532,649	58,007	6,231
Interest	534	6,331	1,641
Other	1	-	-
Total Receivables	5,485,179	923,413	84,910
Allowance for Uncollectibles	(962,608)	(111,337)	(3,975)
Receivables, Net	$ 4,522,571	$ 812,076	$ 80,934

Note 5
Taxes Receivable

Taxes receivable consisted of the following as of June 30, 2020 (amounts in thousands):

	Governmental Activities		
	General Fund	Transportation Fund	Total
Sales and Use	$ 683,382	$ -	$ 683,382
Income Taxes	1,780,052	-	1,780,052
Corporations	401,015	-	401,015
Gasoline and Special Fuel	-	146,407	146,407
Various Other	499,334	-	499,334
Total Taxes Receivable	3,363,783	146,407	3,510,190
Allowance for Uncollectibles	(283,051)	(165)	(283,216)
Taxes Receivable, Net	$ 3,080,732	$ 146,242	$ 3,226,974

Note 6
Receivables-Noncurrent

Noncurrent receivables for the primary government and its component units, as of June 30, 2020, consisted of the following (amounts in thousands):

	Primary Government		
	Governmental Activities	Business-Type Activities	Component Units
Accounts	$ -	$ -	$ 40,229
Loans	1,246,468	1,138,845	121,360
Total Receivables	1,246,468	1,138,845	161,589
Allowance for Uncollectibles	(45,003)	(3,455)	(19,571)
Receivables, Net	$ 1,201,465	$ 1,135,389	$ 142,018

The Grants and Loans fund (governmental activities) makes loans through the Department of Economic and Community Development to provide financial support to businesses, municipalities, nonprofits, economic develop agencies and other partners for a wide range of activities that create and retain jobs; strengthen the competitiveness of the workforce; promote tourism, the arts and historic preservation; and help investigate and redevelop brownfields. The department's investments are helping build stronger neighborhoods and communities and improving the quality of life for state residents. These loans are payable over a ten-year period with rates ranging from 2 percent to 4 percent.

Clean Water fund (business-type activities) loans funds to qualified municipalities for planning, design, and construction of water quality projects. These loans are payable over a 20-year period at an annual interest rate of 2 percent and are secured by the full faith and credit or revenue pledges of the municipalities, or both. At year end, the noncurrent portion of loans receivable was $985.2 million.

The Connecticut Higher Education Supplemental Loan Authority (a component unit) makes loans to individuals from the proceeds of bonds issued by the Authority. The loans bear interest rates ranging from 4.50 percent to 7.0 percent. At year end, the noncurrent portion of loans receivable was $114.4 million.

Note 7
Restricted Assets

Restricted assets are defined as resources that are restricted by legal or contractual requirements. As of June 30, 2020, restricted assets were comprised of the following (amounts in thousands):

	Cash & Cash Equivalents	Investments	Loans, Net of Allowances	Other	Total Restricted Assets
Governmental Activities:					
Debt Service	$ 1,024,577	$ -	$ -	$ -	$ 1,024,577
Total Governmental Activities	$ 1,024,577	$ -	$ -	$ -	$ 1,024,577
Business-Type Activities:					
UConn/Health Center	$ 90,172	$ -	$ -	$ -	$ 90,172
Clean Water	141,511	85,805	-	-	227,316
Other Proprietary	36,397	5,821	-	-	42,218
Total Business-Type Activities	$ 268,080	$ 91,626	$ -	$ -	$ 359,706
Component Units:					
CHFA	$ 436	$ 3,163,367	$ 2,908,499	$ 80,936	$ 6,153,238
CAA	243,860	6,755	-	457	251,072
Other Component Units	61,878	395,242	289,478	7,039	753,638
Total Component Units	$ 306,174	$ 3,565,364	$ 3,197,977	$ 88,432	$ 7,157,948

Note 8
Current Liabilities

Accounts Payable and Accrued Liabilities

As of June 30, 2020, accounts payable and accrued liabilities consisted of the following (amounts in thousands):

	Vendors	Salaries and Benefits	Interest	Other	Total Payables & Accrued Liabilities
Governmental Activities:					
General	$ 351,578	$ 244,027	$ -	$ -	$ 595,604
Transportation	15,938	14,726	-	-	30,664
Restricted Accounts	269,368	15,406	-	-	284,774
Grants and Loans	14,870	124	-	5,890	20,884
Other Governmental	65,390	9,023	-	22	74,434
Internal Service	861	1,016	-	-	1,877
Reconciling amount from fund financial statements to government-wide financial statements	-	-	293,202	208	293,411
Total-Governmental Activities	$ 718,004	$ 284,321	$ 293,202	$ 6,120	$ 1,301,647
Business-Type Activities:					
UConn/Health Center	$ 66,851	$ 99,145	$ -	$ 51,688	$ 217,683
Board of Regents	22,650	117,658	2,314	496	143,117
Other Proprietary	5,891	-	15,320	459	21,671
Total-Business-Type Activities	$ 95,392	$ 216,802	$ 17,634	$ 52,643	$ 382,471
Component Units:					
CHFA	$ -	$ -	$ 17,841	$ 6,343	$ 24,184
Connecticut Lottery Corporation	9,159	-	1,079	-	10,238
Connecticut Airport Authority	11,973	6,219	3,937	6,585	28,714
Other Component Units	1,973	-	949	70,558	73,480
Total-Component Units	$ 23,105	$ 6,219	$ 23,806	$ 83,486	$ 136,616

Note 9

Capital Assets

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

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities				
Capital Assets not being Depreciated:				
Land	$ 1,862,586	$ 40,748	$ 4,056	$ 1,899,278
Construction in Progress	5,591,190	1,143,970	1,317,849	5,417,311
Total Capital Assets not being Depreciated	7,453,776	1,184,718	1,321,905	7,316,589
Capital Assets being Depreciated:				
Buildings	4,771,503	267,949	56,486	4,982,966
Improvements Other than Buildings	478,827	2,073	779	480,121
Equipment	2,640,230	94,604	64,333	2,670,501
Infrastructure	16,966,385	993,088	-	17,959,473
Total Other Capital Assets at Historical Cost	24,856,945	1,357,714	121,598	26,093,061
Less: Accumulated Depreciation For:				
Buildings	2,002,093	124,573	56,486	2,070,180
Improvements Other than Buildings	390,862	24,282	779	414,365
Equipment	2,593,131	98,198	64,333	2,626,996
Infrastructure	11,416,442	469,669	-	11,886,111
Total Accumulated Depreciation	16,402,528	716,722	121,598	16,997,652
Other Capital Assets, Net	8,454,417	640,992	-	9,095,409
Governmental Activities, Capital Assets, Net	$ 15,908,193	$ 1,825,710	$ 1,321,905	$ 16,411,998

* Depreciation expense was charged to functions as follows:

Governmental Activities:	
Legislative	$ 4,841
General Government	22,646
Regulation and Protection	22,314
Conservation and Development	9,717
Health and Hospitals	9,294
Transportation	575,445
Human Services	1,348
Education, Libraries and Museums	29,233
Corrections	25,947
Judicial	15,548
Capital assets held by the government's internal service funds are charged to the various functions based on the usage of the assets	389
Total Depreciation Expense	$ 716,722

	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities				
Capital Assets not being Depreciated:				
Land	$ 53,573	$ 25,254	$ 32	$ 78,795
Construction in Progress	400,860	240,215	237,250	403,825
Total Capital Assets not being Depreciated	454,433	265,469	237,282	482,620
Capital Assets being Depreciated:				
Buildings	5,614,173	1,167,109	31,429	6,749,853
Improvements Other Than Buildings	535,753	107,463	3,808	639,408
Equipment	2,101,384	42,861	1,050,059	1,094,186
Total Other Capital Assets at Historical Cost	8,251,310	1,317,433	1,085,296	8,483,447
Less: Accumulated Depreciation For:				
Buildings	2,297,203	519,081	20,101	2,796,183
Improvements Other Than Buildings	241,185	38,751	3,181	276,755
Equipment	1,020,500	71,806	356,144	736,162
Total Accumulated Depreciation	3,558,888	629,638	379,426	3,809,100
Other Capital Assets, Net	4,692,422	687,795	705,870	4,674,347
Business-Type Activities, Capital Assets, Net	$ 5,146,855	$ 953,264	$ 943,152	$ 5,156,967

Component Units

Capital assets of the component units consisted of the following as of June 30, 2020 (amounts in thousands):

Land	$	59,974
Buildings		718,944
Improvements other than Buildings		382,466
Machinery and Equipment		639,220
Construction in Progress		76,011
Total Capital Assets		1,876,615
Accumulated Depreciation		1,073,120
Capital Assets, Net	$	803,495

Note 10

State Retirement Systems

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

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

Special Funding Situation

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

a. Plan Descriptions and Funding Policy

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

	SERS	TRS	JRS
Inactive Members or their Beneficiaries receiving benefits	51,745	37,446	301
Inactive Members Entitled to but not yet Receiving Benefits	2,185	11,485	7
Active Members	49,429	50,594	193

State Employees' Retirement System

Plan Description

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

Funding Policy

The contribution requirements of plan members and the State are established and may be amended by the State legislature subject to the contractual rights established by collective bargaining. Tier I Plan B regular and Hazardous Duty members are required to contribute 4.0 percent and 6.0 percent of their earnings, respectively, up to the Social Security Taxable Wage Base plus 7.0 percent above that level; Tier I Plan C members are required to contribute 7.0 percent of their earnings; Tier II Plan regular and Hazardous

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

Teachers' Retirement System
Plan Description

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

Funding Policy

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

Judicial Retirement System
Plan Description

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

Funding Policy

The contribution requirements of plan members and the State are established and may be amended by the State legislature. Plan members are required to contribute 5 percent of their annual salary. The State is required to contribute at an actuarially determined rate. Administrative costs of the plan are funded by the State.

b. Investments

The State Treasurer employs several outside consulting firms as external money and investment managers, to assist the Chief Investment Officer, as they manage the investment programs of the pension plans. Plan assets are managed primarily through asset allocation decisions with the main objective being to maximize investment returns over the long term at an acceptable level of risk. There is no concentration of investments in any one organization that represents 5.0 percent or more of plan net position available for benefits. The following is the asset allocation policy as of June 30, 2019.

	SERS		TRB		JRS	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap U.S. Equities	20.0%	5.6%	20.0%	8.1%	20.0%	5.6%
Developed Non-U.S. Equities	11.0%	6.0%	11.0%	8.5%	11.0%	6.0%
Emerging Markets (Non-U.S.)	9.0%	7.9%	9.0%	10.4%	9.0%	7.9%
Real Estate	10.0%	4.5%	10.0%	7.0%	10.0%	4.5%
Private Equity	10.0%	7.3%	10.0%	9.8%	10.0%	7.3%
Alternative Investment	7.0%	2.9%	7.0%	13.6%	7.0%	2.9%
Fixed Income (Core)	16.0%	2.1%	16.0%	4.6%	16.0%	2.1%
High Yield Bonds	6.0%	4.0%	6.0%	6.5%	6.0%	4.0%
Emerging Market Bond	5.0%	2.7%	5.0%	5.2%	5.0%	2.7%
Inflation Linked Bonds	5.0%	1.1%	5.0%	3.6%	5.0%	1.1%
Cash	1.0%	0.4%	1.0%	2.9%	1.0%	0.4%

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

Rate of Return: For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan expense, was 1.86 percent, 1.85 percent, and 2.10 percent for SERS, TRS, and JRS, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

Net Pension Liability

The components of the net pension liability as of the measurement June 30, 2019 were as follows (amounts in millions):

	SERS	TRS	JRS
Total Pension Liability	$ 36,088	$ 35,566	$ 476
Fiduciary Net Position	13,276	18,493	236
Net Pension Liability	$ 22,812	$ 17,073	$ 240
Ratio of Fiduciary Net Position to Total Pension Liability	36.79%	52.00%	49.54%

Deferred Retirement Option Program (DROP)

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

As of June 30, 2020, the balance held for the DROP was not available from the Teachers' Retirement Board.

Discount Rate

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

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

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

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

	1% Decrease in Rate	Current Discount Rate	1% Increase in Rate
SERS Net Pension Liability	$ 26,904	$ 22,528	$ 18,877
TRS Net Pension Liability	$ 21,297	$ 17,072	$ 13,522
JRS Net Pension Liability	$ 290	$ 240	$ 197
Component Units	$ 340	$ 284	$ 238

c. GASB Statement 68 Employer Reporting

Employer Contributions

The following table presents the primary government's and component units' contributions recognized by the pension plans at the reporting date June 30, 2020 (amounts in thousands):

	SERS	TRS	JRS	Total
Primary Government	$ 1,599,135	$ 1,209,573	$ 27,011	$ 2,835,719
Component Units	17,177	-	-	17,177
Total Employer Contributions	$ 1,616,312	$ 1,209,573	$ 27,011	$ 2,852,896

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

As of the measurement date June 30, 2019, the primary government and component units reported net pension liabilities for the following plans administered by the State as follows (amounts in thousands):

	Primary Government	Component Units
Proportionate Share of the Net Pension Liability		
State Employees' Retirement System	$ 22,527,836	$ 284,409
Net Pension Liability		
Teachers' Retirement System	17,072,720	-
Judicial Retirement System	240,263	-
Total Net Pension Liability	$ 39,840,819	$ 284,409

The primary government's and component units' proportions of the collective net pension liability for the State Employees' Retirement System as of the measurement date June 30, 2019 as follows:

	Primary Government	Component Units
State Employees' Retirement System		
Proportion-June 30, 2019	98.75%	1.25%

For the measurement June 30, 2019, the primary government and component units' recognized pension expense for the following pension plans administered by the State as follows (amounts in thousands):

	Primary Government	Component Units
Pension Expense		
State Employees' Retirement System	$ 2,737,178	$ 34,179
Teachers' Retirement System	2,096,871	-
Judicial Retirement System	40,504	-
	$ 4,874,553	$ 34,179

Deferred Outflows and Inflows of Resources

As of the reporting date June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
State Employees' Retirement System				
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	$ -	$ 53,603	$ -	$ 677
Difference Between Expected and Actual Experience	1,530,581	-	19,323	-
Changes in Proportion & Differences Between Employer Contributions & Proportionate Share of Contributions	-	-	23,105	14,583
Change in Assumptions	1,478,764	-	18,669	-
Employer Contributions Subsequent to Measurement Date	1,599,135	-	17,177	-
Total	$ 4,608,480	$ 53,603	$ 78,274	$ 15,260
Teachers' Retirement System				
Differences Between Expected and Actual Experience	$ -	$ 425,400		
Change in Assumptions	4,184,542	-		
Net Difference Between Projected and Actual Earnings on Plan Investments	283,560	-		
Employer Contributions Subsequent to Measurement Date	1,209,573	-		
Total	$ 5,677,675	$ 425,400		
Judicial Retirement System				
Net Difference Between Projected and Actual Earnings on Plan Investments	$ 502	$ -		
Differences Between Expected and Actual Experience	16,612	8,332		
Change in Assumptions	480	-		
Employer Contributions Subsequent to Measurement Date	27,011	-		
Total	$ 44,605	$ 8,332		

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

State Employees' Retirement System Year	Primary Government	Component Units
1	$ 1,322,415	$ 16,299
2	886,101	11,902
3	316,379	7,513
4	298,426	6,758
5	123,899	3,365
	$ 2,947,220	$ 45,837

Teachers' Retirement System Year	Primary Government
1	$ 996,173
2	722,748
3	867,225
4	622,819
5	585,821
6	247,916
	$ 4,042,702

Judges' Retirement System Year	Primary Government
1	$ 9,262
2	7,408
3	6,700
4	561
5	-
	$ 23,931

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

	SERS	TRS	JRS
Valuation Date	6/30/2019	6/30/2019	6/30/2019
Inflation	2.50%	2.50%	2.50%
Salary Increases	3.5%-19.5%	3.25%-6.50%	4.50%
Investment Rate of Return	6.90%	6.9%	6.90%

The actuarial assumptions used in the June 30, 2019 SERS and JRS reported mortality rates based on the RP-2014 White Collar Mortality Table projected to 2020 by scale BB at 100 percent for males and 95 percent for females for periods after service retirement and for dependent beneficiaries. The RP-2014 Disabled Retiree Mortality Table at 65 percent for males and 85 percent for females is used for periods after disability.

The actuarial assumptions used in the June 30, 2019 TRS actuarial report were based on RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increases (5% for females and 8% for males) to rates over age 80 for the period after service retirement and for dependent beneficiaries as well as for active members. The RPH-2014 Disabled Mortality Table projected to 2017 with Scale BB is used for the period after disability retirement.

Changes in Net Pension Liability

The following schedule presents changes in the State's pension liability and fiduciary net position for each plan for the measurement date June 30, 2019 (amounts in thousands):

Total Pension Liability	**SERS**	**TRS**	**JRS**
Service Cost	$ 391,941	$ 463,997	$ 10,834
Interest	2,290,633	2,406,206	29,559
Benefit Changes	-	(224,281)	-
Difference between expected and actual experience	1,224,344	-	22,095
Changes of assumptions	-	3,875,996	-
Benefit payments	(2,026,793)	(2,066,641)	(29,386)
Refunds of Contributions	(6,350)	-	-
Net change in total pension liability	1,873,775	4,455,277	33,102
Total pension liability - beginning (a)	34,214,163	31,110,898	443,087
Total pension liability - ending (c)	**$ 36,087,938**	**$ 35,566,175**	**$ 476,189**
Plan fiduciary net position			
Contributions - employer	$ 1,578,323	$ 1,292,672	$ 27,427
Contributions - member	489,099	309,333	1,694
Net investment income	710,861	1,012,089	13,383
Benefit payments	(2,026,793)	(2,066,641)	(29,386)
Administrative Expense	(693)	-	-
Refunds of Contributions	(6,350)	-	-
Other	3,704	(837)	-
Net change in plan fiduciary net position	748,151	546,616	13,118
Plan net position - beginning (b)	12,527,542	17,946,839	222,808
Plan net position - ending (d)	**$ 13,275,693**	**$ 18,493,455**	**$ 235,926**
Net pension liability - beginning (a)-(b)	**$ 21,686,621**	**$ 13,164,059**	**$ 220,279**
Net pension liability - ending (c)-(d)	**$ 22,812,245**	**$ 17,072,720**	**$ 240,263**

d. Defined Contribution Plan

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

Unclassified employees at any of the units of the Connecticut State System of Higher Education are eligible to participate in the plan. Plan members are required to contribute 5 percent of their annual salaries. The State is required to contribute 8 percent of covered salary. During the year, plan members and the State contributed $28.7 million and $38.2 million, respectively.

Note 11
Other Retirement Systems Administered by the State of Connecticut

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

a. Plan Descriptions and Funding Policy
Membership of each plan consisted of the following to date of the latest actuarial information:

	MERS	CPJERS
Retirees and beneficiaries receiving benefits	7,824	377
Terminated plan members entitled to but not receiving benefits	4,192	70
Active plan members	9,759	331
Total	21,775	778
Number of participating employers	189	1

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

Funding Policy
Plan members are required to contribute 2.25 percent to 5.0 percent of their annual salary. Participating municipalities are required to contribute at an actuarial determined rate. The participating municipalities fund administrative costs of the plan.

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

	MERS	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap U.S. Equities	20.0%	5.3%
Developed Non-U.S. Equities	11.0%	5.1%
Emerging Markets (Non-U.S.)	9.0%	7.4%
Real Estate	10.0%	4.7%
Private Equity	10.0%	7.3%
Alternative Investment	7.0%	3.2%
Fixed Income (Core)	16.0%	1.6%
High Yield Bonds	6.0%	3.4%
Emerging Market Bond	5.0%	2.9%
Inflation Linked Bonds	5.0%	1.3%
Cash	1.0%	0.9%

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

c. GASB Statement 68 Employer Reporting

Net Pension Liability of Participating Employers

The components of the net pension liability for MERS as June 30, 2019 were as follows (amounts in millions):

	MERS
Total Pension Liability	$ 3,781
Fiduciary Net Position	2,748
Net Pension Liability	$ 1,033
Ratio of Fiduciary Net Position to Total Pension Liability	72.69%

Discount Rate

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

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

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

	1% Decrease in Rate	Current Discount Rate	1% Increase in Rate
Net Pension Liability	$ 1,501	$ 1,033	$ 641

Deferred outflows and deferred inflows of resources

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Municipal Employees Retirement System		
Difference Between Expected and Actual Experience	$ 45,377	$ -
Changes in actuarial assumptions	263,247	-
Net Difference Between Projected and Actual Investment Earnings on Plan Investments	41,447	-
Employer Contributions Subsequent to Measurement Date	99,816	-
	$ 449,887	$ -

Amounts recognized in subsequent fiscal years:

Year	MERS
1	$ 136,043
2	94,579
3	113,112
4	6,337

Changes in Net Pension Liability

The following schedule presents changes in the State's pension liability and fiduciary net position for each plan for the measurement date June 30, 2019 (amounts in thousands):

Total Pension Liability MERS	
Service Cost	$ 88,107
Interest on the total pension liability	247,260
Difference between expected and actuary experience	3,364
Changes of assumptions	-
Benefit payments	(178,618)
Refunds of contributions	(1,749)
Net change in total pension	158,364
Total pension liability - beginning	3,622,468
Total pension liability - ending (a)	**$ 3,780,832**
Plan net position	
Contributions - employer	83,370
Initial Liability Payments and Transfers	-
Contributions - member	24,613
Net investment income	154,002
Benefit payments	(178,618)
Refunds of contributions	(1,749)
Other	599
Net change in plan net position	82,217
Plan net position - beginning	**$ 2,666,025**
Plan net position - ending (b)	**$ 2,748,242**
Net pension liability - ending (a) -(b)	**$ 1,032,590**

Actuarial Assumptions

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

Inflation	2.50%
Salary increase	3.5-10.0%, including inflation
Long-Term investment rate of return	7.00%, net of pension plan investment expenses, including inflation

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

d. Connecticut Probate Judges and Employees' Retirement System

Plan Description

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

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

Funding

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

Pension Liability

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

Note 12

Pension Trust Funds Financial Statements

The financial statements of the pension trust funds are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. State contributions are recognized in the period in which the contributions are appropriated. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Investment income and related expenses of the Combined Investment Funds are allocated ratably to the pension trust funds based on each fund's equity in the Combined Investment Funds. As of June 30, 2020, the Fiduciary Fund financial statements were as follows (amounts in thousands):

	Statement of Fiduciary Net Position (thousands)						
	State Employees'	State Teachers'	Judicial	Connecticut Municipal Employees'	Probate Judges'	Other	Total
Assets							
Current:							
Cash and Cash Equivalents	$ 30,297	$ 4,652	$ 90	$ 2,578	$ 75	$ 469	$ 38,161
Receivables:							
Accounts, Net of Allowances	19,765	12,917	8	20,853	4	-	53,547
From Other Governments	-	98	-	-	-	-	98
From Other Funds	63	11	-	11	-	1	86
Interest	97	140	2	23	1	-	263
Investments	13,199,315	18,275,160	239,673	2,710,890	110,655	2,138	34,537,831
Securities Lending Collateral	805,329	1,113,263	14,460	163,675	6,685	129	2,103,541
Noncurrent:							
Due From Employers	-	-	-	14,198	-	-	14,198
Total Assets	$ 14,054,866	$ 19,406,241	$ 254,233	$ 2,912,228	$ 117,420	$ 2,737	$ 36,747,725
Liabilities							
Accounts Payable and Accrued Liabilities	$ 49	$ 9,111	$ -	$ -	$ -	$ -	$ 9,160
Securities Lending Obligation	805,329	1,113,263	14,460	163,675	6,685	129	2,103,541
Due to Other Funds	-	1,957	-	-	-	-	1,957
Total Liabilities	$ 805,378	$ 1,124,331	$ 14,460	$ 163,675	$ 6,685	$ 129	$ 2,114,658
Net Position							
Held in Trust For Employee							
Pension Benefits	$ 13,249,488	$ 18,281,910	$ 239,773	$ 2,748,553	$ 110,735	$ 2,608	$ 34,633,067
Total Net Position	$ 13,249,488	$ 18,281,910	$ 239,773	$ 2,748,553	$ 110,735	$ 2,608	$ 34,633,067

	Statement of Changes in Fiduciary Net Position (thousands)						
	State Employees'	State Teachers'	Judicial	Connecticut Municipal Employees'	Probate Judges'	Other	Total
Additions							
Contributions:							
Plan Members	$ 192,716	$ 318,217	$ 1,575	$ 27,416	$ 233	$ 25	$ 540,182
State	1,616,312	1,209,573	27,011	-	-	-	2,852,896
Municipalities	-	-	-	99,816	-	-	99,816
Total Contributions	1,809,028	1,527,790	28,586	127,232	233	25	3,492,894
Investment Income	325,647	463,582	6,171	71,518	2,870	54	869,842
Less: Investment Expenses	(37,421)	(53,271)	(709)	(8,218)	(330)	(6)	(99,955)
Net Investment Income	288,226	410,311	5,462	63,300	2,540	48	769,887
Other	7,511	3,952	-	577	4,247	67	16,354
Total Additions	2,104,765	1,942,053	34,048	191,109	7,020	140	4,279,135
Deductions							
Administrative Expense	782	-	-	-	-	-	782
Benefit Payments and Refunds	2,130,188	2,150,168	30,201	190,066	5,928	-	4,506,551
Other	-	3,430	-	732	-	-	4,162
Total Deductions	2,130,970	2,153,598	30,201	190,798	5,928	-	4,511,495
Changes in Net Assets	(26,205)	(211,545)	3,847	311	1,092	140	(232,360)
Net Position Held in Trust For Employee Pension Benefits:							
Beginning of Year	13,275,693	18,493,455	235,926	2,748,242	109,643	2,468	34,865,427
End of Year	$ 13,249,488	$ 18,281,910	$ 239,773	$ 2,748,553	$ 110,735	$ 2,608	$ 34,633,067

Note 13
Other Postemployment Benefits (OPEB)

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

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

a. Plan Descriptions and Funding Policy
Membership of each plan consisted of the following to date of the latest actuarial information:

	SEOPEBP	RTHP
Inactive Members or their Beneficiaries receiving benefits	77,141	28,530
Inactive Members Entitled to but not yet Receiving Benefits	649	10,684
Active Members	48,015	50,594

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

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

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

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

b. Investments
The State Treasurer employs several outside consulting firms as external money and investment managers, to assist the Chief Investment Officer, as they manage the investment programs of the State Employee OPEB Plan. Plan assets are managed primarily

through assets allocation decisions with the main objective being to maximize investment returns over the long term at an acceptable level of risk. There is no concentration of investments in any one organization that represents 5.0 percent or more of plan net position available for benefits. The following is the asset allocation policy as of June 30, 2019, the measurement date.

	SEOPEBP		RTHP	
Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Expected 10 year Geometric Real Rate of Return
Domestic Equity Fund	20.0%	5.6%	0.00%	0.00%
Developed Market International Stock Fund	11.0%	6.0%	0.00%	0.00%
Emerging Markets International Stock Fund	9.0%	7.9%	0.00%	0.00%
Core Fixed Income	16.0%	2.1%	0.00%	0.00%
Inflation Linked Bonds	5.0%	1.1%	0.00%	0.00%
Emerging Market Debt Fund	5.0%	2.7%	0.00%	0.00%
High Yield Bonds	6.0%	4.0%	0.00%	0.00%
Real Estate Fund	10.0%	4.5%	0.00%	0.00%
Private Equity	10.0%	7.3%	0.00%	0.00%
Alternative Investment	7.0%	2.9%	0.00%	0.00%
Liquidity Fund	1.0%	0.4%	0.00%	0.00%
U. S. Treasuries (Cash Equivalents)	0.0%	0.0%	100.00%	0.41%

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

Net OPEB Liability

The components of the net OPEB liability as of June 30, 2019, the measurement date, were as follows (amounts in thousands):

Total Primary Government	SEOPEBP	RTHP
Total OPEB Liability	$ 21,878,399	$ 2,719,040
Fiduciary Net Position	1,196,007	56,453
Net OPEB Liability	$ 20,682,392	$ 2,662,587
Ratio of Fiduciary Net Position to Total OPEB Liability	5.47%	2.08%

Actuarial Assumptions

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

	SEOPEBP	RTHP
Payroll growth rate	3.50%	3.25%
Salary increase	3.5% to 19.5% varying by years of service & retirement system	3.25%-6.5%
Discount Rate	3.58%	3.50%
Investment rate of return	6.90%	3.00%, net of OPEB plan investment expense including price inflation
Healthcare cost trend rates	6.0% for drug cost graded to 4.5% over 6 years 6.0% for medical graded to 4.5% over 6 years 3.0% for dental 4.5% for Part B 3.0% for administrative expense	5.95% decreasing to 4.75% by year 2025

Mortality rates for healthy State Employees OPEB Plan were based on the RP-2014 White Collar Mortality Table projected to 2020 by Scale BB at 100% for males and 95% for females. Morality rates for disabled State Employees OPEB Plan were based on the RP-2014 Disabled Retiree Mortality Table at 65% for males and 85% for females.

Mortality rates for the State Teachers Retirement System were based on RPH-2014 White Collar Morality Table with employee and annuitant rates blended from ages 50 to 80 projected to year 2020 using Scale BB and further adjusted to grade in increases (5% for females and 8% for males) to rates over age 80 for the period after service retirement and for dependent beneficiaries as well as active members. State Teachers Retirement System disabled participants mortality rates were based on RPH-2014 Disabled Retiree Mortality Table projected to 2017 using the MP-2014 improvement scale is used for the period after disability retirement.

Discount Rate

The discount rate used to measure the total OPEB liability for SEOPEBP and RTHP respectively, was 3.58 and 3.50 percent. The projection of cash flows used to determine the discount was performed in accordance with GASB 74.

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

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

	SEOPEBP		
	1% Decrease in Discount Rate 2.58%	Current Discount Rate 3.58%	1% Increase in Discount Rate 4.58%
SEOPEBP:			
Primary Government Net OPEB Liability	$ 23,696,541	$ 20,360,582	$ 17,652,536
Component Units Net OPEB Liability	374,537	321,810	279,008

	RTHP		
	1% Decrease in Discount Rate 2.50%	Current Discount Rate 3.50%	1% Increase in Discount Rate 4.50%
RTHP Net OPEB Liability	$ 3,173,004	$ 2,662,587	$ 2,256,137

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

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

	SEOPEBP		
	1% Decrease in Trend Rates	Current Trend Rate	1% Increase in Trend Rates
SEOPEBP:			
Primary Government Net OPEB Liability	$ 17,454,063	$ 20,360,582	$ 24,029,148
Component Units Net OPEB Liability	275,871	321,810	379,794

	RTHP		
	1% Decrease in Trend Rates 3.75%	Current Trend Rate 4.75%	1% Increase in Trend Rates 5.75%
RTHP Net OPEB Liability	$ 2,218,175	$ 2,662,587	$ 3,256,239

c. GASB Statement 75 Employer Reporting

Employer Contributions

The following table presents the primary government's and component units' contributions recognized by the OPEB plans at the reporting date June 30, 2019 (amounts in thousands):

	SEOPEBP	RTHP	Total
Primary Government	$ 858,159	$ 29,173	$ 887,332
Component Units	9,063	-	9,063
Total Employer Contributions	$ 867,222	$ 29,173	$ 896,395

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

As of the measurement date June 30, 2019, the primary government and component units reported net OPEB liabilities for the following plans administered by the State as follows (amounts in thousands):

	Primary Government	Component Units
Proportionate Share of the Net OPEB Liability		
State Employees' OPEB Plan	$ 20,360,582	$ 321,810
Net OPEB Liability		
Retired Teachers' Health Plan	2,662,587	-
Total Net OPEB Liability	$ 23,023,169	$ 321,810

The primary government's and component units' proportions of the collective net OPEB liability for the State Employees' OPEB Plan as of the measurement date June 30, 2019 as follows (amounts in thousands):

	Primary Government	Component Units
State Employees' OPEB Plan		
Proportion-June 30, 2019	98.44%	1.56%

For the measurement date June 30, 2019, the primary government and component units' recognized OPEB expense (income) for the following OPEB plan administered by the State as follows (amounts in thousands):

	Primary Government	Component Units
OPEB Expense (Income)		
State Employees' OPEB Plan	$ 1,668,350	$ 31,309
Retired Teachers' Health Plan	(194,839)	-
	$ 1,473,511	$ 31,309

Deferred Outflows and Inflows of Resources

As of the reporting date June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to the OPEB plans from the following sources:

	Primary Government		Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
State Employees' OPEB Plan				
Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	$ -	$ 4,418	$ -	$ 70
Net Difference Between Expected and Actual Experience in the Total OPEB Liability	-	513,793	-	8,121
Change in Assumptions	2,719,905	674,333	42,990	10,658
Change in Proportion	9,722	32,057	32,711	10,376
Employer Contributions Subsequent to Measurement Date	858,159	-	9,063	-
Total	$ 3,587,786	$ 1,224,601	$ 84,764	$ 29,225
Retired Teachers' Health Plan				
Difference Between Expected and Actual Experience	$ 220,799	$ -		
Change in Assumptions	159,576	377,771		
Differences between projected and actual earnings on plan investments	1,344	-		
Employer Contributions Subsequent to Measurement Date	29,173	-		
Total	$ 410,892	$ 377,771		

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

State Employees' OPEB Plan Year	Primary Government	Component Units
1	$ 290,571	$ 9,532
2	290,569	9,532
3	349,248	10,427
4	461,212	13,583
5	113,426	3,402
	$ 1,505,026	$ 46,476

Retired Teachers' Health Plan Year	Primary Government
1	$ (11,891)
2	(11,891)
3	(12,195)
4	(12,351)
5	(11,951)
Thereafter	64,227
	$ 3,948

Changes in Net OPEB Liability

The following schedule presents changes in the State's OPEB liability and fiduciary net position for each plan for the measurement date June 30, 2019 (amounts in thousands):

Total OPEB Liability	**SEOPEBP**	**RTHP**
Service Cost	$ 848,198	$ 87,313
Interest	737,298	105,702
Benefit Changes	-	(339,076)
Difference between expected and actual experience	(645,590)	66,502
Changes of assumptions	3,417,609	182,438
Benefit payments	(593,403)	(55,154)
Net change in total OPEB liability	3,764,112	47,725
Total OPEB liability - beginning	18,114,287	2,671,315
Total OPEB liability - ending (a)	**$ 21,878,399**	**$ 2,719,040**
Plan fiduciary net position		
Contributions - employer	$ 752,941	$ 35,320
Contributions - member	116,539	51,944
Net investment income	68,847	1,090
Benefit payments	(593,403)	(55,154)
Administrative expense	-	(383)
Other	1,195	(16,100)
Net change in plan fiduciary net position	346,119	16,717
Plan fiduciary net position - beginning	**$ 849,889**	**$ 39,736**
Plan fiduciary net position - ending (b)	**$ 1,196,008**	**$ 56,453**
Net OPEB liability - ending (a)-(b)	**$ 20,682,391**	**$ 2,662,587**

d. Other OPEB Plan

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

Plan Description

PFSBF is a cost-sharing multiple-employer defined benefit OPEB plan that covers policemen and firemen of participating municipalities in the State. As of the most recent actuarial report there were 7 municipalities participating in the plan with a total membership of 679 active members. The plan provides survivor benefits upon the death of an active or retired member of the fund to his spouse and dependent children. Plan benefits, contribution requirements of plan members and participant municipalities, and other plan provisions are described in Sections 7-323a to 7-323i of the General Statutes.

Contributions

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

Note 14

OPEB Trust Funds Financial Statements

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

Statement of Fiduciary Net Position (thousands)

	State Employees' OPEB Plan	Retired Teachers' Healthcare Plan	Policemen, Firemen, and Survivors' Benefits	Total
Assets				
Cash and Cash Equivalents	$ 137,123	$ 72,220	$ 26	$ 209,369
Receivables:				
From Other Funds	108	1,972	-	2,080
Interest	-	-	-	-
Investments	1,437,831	-	37,917	1,475,748
Securities Lending Collateral	85,848	-	2,267	88,115
Total Assets	$ 1,660,910	$ 74,192	$ 40,210	$ 1,775,312
Liabilities				
Accounts Payable and Accrued Liabilities	$ 37,868	$ 2,251	$ -	$ 40,119
Securities Lending Obligation	85,848	-	2,267	88,115
Total Liabilities	$ 123,716	$ 2,251	$ 2,267	$ 128,234
Net Position				
Held in Trust For Employee Pension and Other Benefits	$ 1,537,194	$ 71,941	$ 37,943	$ 1,647,078
Total Net Position	$ 1,537,194	$ 71,941	$ 37,943	$ 1,647,078

Statement of Changes in Fiduciary Net Position (thousands)

	State Employees' OPEB Plan	Retired Teachers' Healthcare Plan	Policemen, Firemen, and Survivors' Benefit	Total
Additions				
Contributions:				
Plan Members	$ 159,377	$ 106,527	$ 645	$ 266,549
State	867,222	29,173	-	896,395
Municipalities	-	-	982	982
Total Contributions	1,026,599	135,700	1,627	1,163,926
Investment Income	37,706	848	978	39,532
Less: Investment Expenses	(4,333)	-	(110)	(4,443)
Net Investment Income	33,373	848	868	35,089
Other	1,234	-	-	1,234
Total Additions	1,061,206	136,548	2,495	1,200,249
Deductions				
Administrative Expense	-	24,464	-	24,464
Benefit Payments and Refunds	623,104	96,596	1,236	720,936
Other	96,916	-	17	96,933
Total Deductions	720,020	121,060	1,253	842,333
Changes in Net Assets	341,186	15,488	1,242	357,916
Net Position Held in Trust For Other Postemployment Benefits:				
Beginning of Year	1,196,008	56,453	36,701	1,289,162
End of Year	$ 1,537,194	$ 71,941	$ 37,943	$ 1,647,078

Note 15
Capital and Operating Leases

State as Lessor

The State leases building space, land, and equipment to private individuals. The minimum future lease revenues for the next five years and thereafter are as follows (amounts in thousands):

2021	$	32,407
2022		19,905
2023		12,037
2024		7,757
2025		7,478
Thereafter		73,948
Total	$	153,532

Contingent revenues for the year ended June 30, 2020, were $1,018 thousand. The contingent revenue amount represents rental revenue which was paid in addition to the minimum lease revenues.

State as Lessee

Obligations under capital and operating leases as of June 30, 2020, were as follows (amounts in thousands):

	Noncancelable Operating Leases	Capital Leases
2021	$ 25,876	$ 6,134
2022	29,668	5,834
2023	9,848	4,943
2024	29,998	3,580
2025	21,309	2,319
2026-2030	12,888	6,108
2031-2035	1,657	1,215
2036-2040	845	-
Total minimum lease payments	$ 132,089	30,133
Less: Amount representing interest costs		15,001
Present value of minimum lease payments		$ 15,132

Minimum capital lease payments were discounted using interest rates ranging from 1.99 percent to 5.00 percent.

Rental payments on noncancelable operating leases charged to expenses during the year ended June 30, 2020, were $25.9 million.

Note 16
Long-Term Liabilities

The following is a summary of changes in long-term debt of the primary government for the year ended June 30, 2020 (amounts in thousands):

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Amounts due within one year
Bonds:					
General Obligation	$ 18,368,713	$ 2,034,495	$ 1,922,990	$ 18,480,218	$ 1,515,041
Direct Borrowings and Direct Placements	374,080	-	45,000	329,080	15,790
Transportation	5,957,640	850,000	382,935	6,424,705	339,585
	24,700,433	2,884,495	2,350,925	25,234,003	1,870,416
Plus (Less) Premiums	2,000,370	378,977	239,311	2,140,036	204,384
Total Bonds	26,700,803	3,263,472	2,590,236	27,374,039	2,074,800
Other L/T Liabilities: [1]					
Net Pension Liability (Note 10)	34,820,505	10,665,471	5,645,157	39,840,819	-
Net OPEB Liability (Note 10)	19,663,039	5,359,054	1,998,924	23,023,169	-
Compensated Absences	498,373	69,308	35,800	531,881	34,762
Workers' Compensation	771,753	126,426	101,015	797,164	99,252
Capital Leases	27,997	5,632	18,497	15,132	6,134
Claims and Judgments	63,444	-	24,019	39,425	39,425
Landfill Post Closure Care	33,535	-	1,432	32,103	1,432
Liability on Interest Rate Swaps	331	-	331	-	-
Contracts Payable & Other	705	-	-	705	-
Non-exchange Financial Guarantees	510,275	-	22,620	487,655	34,470
Total Other Liabilities	56,389,957	16,225,891	7,847,795	64,768,053	215,475
Governmental Activities Long-Term Liabilities	$ 83,090,760	$ 19,489,363	$ 10,438,031	$ 92,142,092	$ 2,290,275

1. **In prior years, the General and Transportation funds have been used to liquidate other liabilities.**

Business-Type Activities	Beginning Balance	Additions	Reductions	Ending Balance	Amounts due within one year
Revenue Bonds	$ 1,455,935	$ 279,845	$ 147,526	$ 1,588,254	$ 83,580
Plus/(Less) Premiums and Discounts	174,324	36,703	6,905	204,122	1,784
Total Revenue Bonds	1,630,259	316,548	154,431	1,792,376	85,364
Compensated Absences	176,187	58,200	37,947	196,440	45,804
Other	342,914	11,625	49,808	304,731	20,925
Total Other Liabilities	519,101	69,825	87,755	501,171	66,729
Business-Type Long-Term Liabilities	$ 2,149,360	$ 386,373	$ 242,186	$ 2,293,547	$ 152,093
Primary Government Long-Term Liabilities	$ 85,240,120	$ 19,875,736	$ 10,680,217	$ 94,435,639	$ 2,442,368

The liability for claims and judgments (Governmental Activities) includes a pollution remediation liability of approximately $34.1 million. This liability represents the State's share of the cost of cleaning up certain polluted sites in the state under federal and state superfund regulations. The liability was estimated using the cash flow technique and could change over time due to changes in costs of goods and services, changes in remediation technology, or changes in laws and regulations governing the remediation effort. In addition, there are other polluted sites in the state that require remedial action by the State that will result in additional cleanup costs. The State did not recognize a liability for these costs at year end because it could not be reasonably estimated.

As of June 30, 2020, long-term debt of component units consisted of the following (amounts in thousands):

Long-Term Debt	Balance June 30, 2020	Amounts due within year
Bonds Payable (includes premiums/discounts)	$ 5,568,938	$ 255,973
Escrow Deposits	184,275	34,793
Annuities Payable	125,818	5,326
Rate Swap Liability	142,185	-
Net Pension Liability	284,409	-
Net Post Employment Liability	321,810	-
Other	355,386	305,872
Total	$ 6,982,821	$ 601,964

Not all component units report net pension liabilities and OPEB liabilities; therefore, the notes show a higher liability for the net pension liability of $7,321 and a higher net OPEB liability of $8,284 than the financial statements.

Landfill Closure and Postclosure Care

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

By the end of the year ended June 30, 2015, all work associated with the closure of the five landfills was completed. Going forward DEEP is required to reimburse the authority for all postclosure care obligations as the five landfills are now certified as closed. All landfill expense reimbursements paid by DEEP totaled $1,432,337 in FY 2020.

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

Note 17
Long-Term Notes and Bonded Debt

a. Primary Government – Governmental Activities

General Obligation Bonds

General Obligation bonds are those bonds that are paid out of the revenues of the General Fund and are supported by the full faith and credit of the State. General Obligation bonds outstanding and bonds authorized but unissued as June 30, 2020, were as follows (amounts in thousands):

Purpose of Bonds	Final Dates	Original Rates	Outstanding	Authorized But Unissued
Capital Improvements	2020-2040	2.00-5.632%	$ 3,997,926	$ 577,488
School Construction	2020-2040	1.70-5.632%	4,375,955	3,003
Municipal & Other Grants & Loans	2020-2036	1.55-5.632%	2,713,200	1,020,211
Housing Assistance	2020-2035	2.35-5.350%	666,511	95,587
Elimination of Water Pollution	2020-2038	3.00-5.09%	527,851	34
General Obligation Refunding	2020-2038	2.00-5.00%	3,365,363	-
GAAP Conversion	2020-2027	4.00-5.00%	385,040	-
Pension Obligation	2022-2032	5.73-6.27%	2,197,477	-
Miscellaneous	2020-2034	3.50-5.10%	61,555	75,085
			18,290,878	$ 1,771,408
	Accretion-Various Capital Appreciation Bonds		189,340	
		Total	$ 18,480,218	

Future amounts needed to pay principal and interest on as General Obligation bonds outstanding as June 30, 2020, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2021	$ 1,515,041	$ 816,433	$ 2,331,474
2022	1,536,929	807,388	2,344,317
2023	1,562,941	750,870	2,313,811
2024	1,412,969	709,713	2,122,682
2025	1,406,502	649,726	2,056,229
2026-2030	6,222,470	1,890,443	8,112,913
2031-2035	3,680,380	604,429	4,284,809
2036-2040	953,645	82,639	1,036,284
Total	$ 18,290,878	$ 6,311,642	$ 24,602,520

Direct Borrowing and Direct Placements

On June 28, 2017, the State issued direct placement debt raising cash from a non-public offering based on a contractual agreement. The State entered into the agreement to take advantage of various favorable terms and at a substantially lower cost than if the State used a traditional public offering. $300 million was raised as direct placement debt which provided timely resources to continue ongoing capital projects and grants to municipalities in the State. $134.9 million was raised to redeem $90 million of 2005 series A bonds and to redeem $44.9 million of 2012 series D bonds. Direct placement debt outstanding as of June 30, 2020 is as follows:

Type of debt	Final Maturity Dates	Original Interest Rates	Amount Outstanding
Direct Placements	2021-2037	2.45%	$ 284,215
Direct Placements Refundings	2024	3.50%	44,865
		Total	$ 329,080

Future amounts required to pay principal and interest on direct borrowings and direct placements outstanding as June 30, 2020 were as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 15,790	$ 11,905	$ 27,695
2022	5,790	11,348	17,138
2023	15,790	11,139	26,929
2024	60,655	10,584	71,239
2025	15,790	8,821	24,611
2026-2030	132,370	31,272	163,642
2031-2035	64,735	11,332	76,067
2036-2040	18,160	985	19,145
Total	$ 329,080	$ 97,386	$ 426,466

GO Demand Bonds

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

Under the Standby Bond Purchase Agreement, the Bank would purchase the put bonds and hold them until they were remarketed. The Bank Bonds would bear a base rate for a period up to 270 days and base rate plus 1.0 percent thereafter. The State is required to pay the standby bond purchase provider a quarterly fee of .42 percent of the Principal and Interest commitment.

The State's remarketing agent is responsible for using its best efforts to remarket bonds properly tendered for purchase by bondholders. The State is required to pay the remarketing agent a quarterly fee of .06 percent per annum on the amount of outstanding demand bond principal.

Term out funding would commence on the 271st day following the bank purchase date. The outstanding bank bonds would be amortized on a quarterly basis for a three-year period as shown below. The interest on the bonds would be calculated at a rate determined per the Standby Bond Purchase Agreement (base rate plus 1 percent). For example, at the end of fiscal year 2020, the calculated rate was 7.5 percent, based on the terms of the Agreement. The standby bond purchase agreement expires on June 13, 2022. The agreement could be terminated at an earlier date if certain termination events described in the agreement were to occur. As of June 30, 2020, the amount of demand bonds outstanding was $268,005,000. The table below shows the debt service requirements should the bond holders exercise their option in the full amount of the outstanding demand bonds.

Fiscal Year	Beginning Banked Bonds Outstanding	Principal	Interest	Total Debt Service	Ending Bank Bonds Outstanding
First	$ 268,005,000	$ 89,335,000	$ 14,070,263	$ 103,405,263	$ 178,670,000
Second	178,670,000	89,335,000	8,710,613	98,045,163	89,335,000
Third	89,335,000	89,335,000	3,350,063	92,685,063	-

Transportation Related Bonds

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

Transportation Related bonds outstanding and bonds authorized but unissued as June 30, 2020, were as follows (amounts in thousands):

Purpose of Bonds	Final Maturity Dates	Original Interest Rates	Amount Outstanding	Authorized But Unissued
Infrastructure				
Improvements	2020-2040	3.00-5.740%	$ 5,875,330	$ 3,842,476
STO Refunding	2020-2028	3.00-5.00%	549,375	-
			6,424,705	$ 3,842,476
Accretion-Various Capital Appreciation Bonds			-	
		Total	$ 6,424,705	

Future amounts required to pay principal and interest on transportation related bonds outstanding at June 30, 2020, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2021	$ 339,585	$ 308,066	$ 647,651
2022	354,150	294,684	648,834
2023	380,895	277,123	658,018
2024	384,040	259,189	643,229
2025	393,295	239,620	632,915
2065-2030	1,980,775	896,319	2,877,094
2031-2035	1,731,990	418,439	2,150,429
2036-2040	859,975	86,688	946,663
	$ 6,424,705	$ 2,780,128	$ 9,204,833

b. Primary Government – Business–Type Activities

Revenue Bonds

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

Enterprise funds' revenue bonds outstanding as June 30, 2020, were as follows (amounts in thousands):

Funds	Dates	Rates	(000's)
UConn	2021-2050	1.5-5.25%	$ 206,655
Board of Regents	2021-2040	2.0-5.25%	332,170
Clean Water	2021-2039	1.0-5.0%	883,775
Drinking Water	2021-2037	1.0-5.0.%	146,459
Bradley Parking Garage	2021-2025	6.6%	19,195
Total Revenue Bonds			1,588,254
Plus/(Less) premiums and discounts:			
UConn			26,879
Board of Regents			21,162
Clean Water			131,435
Drinking Water			24,646
Revenue Bonds, net			$ 1,792,376

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

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

In 2000, Bradley Parking Garage bonds were issued in the amount of $53.8 million to build a parking garage at the airport. As of June 30, 2020, $19.2 million of these bonds are outstanding.

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

Future amounts needed to pay principal and interest on revenue bonds outstanding as June 30, 2020, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2021	$ 83,580	$ 73,120	$ 156,700
2022	95,425	69,273	164,698
2023	98,824	64,702	163,526
2024	337,521	166,740	504,261
2025	286,954	97,840	384,794
2026-2030	346,130	113,511	459,641
2031-2035	199,110	50,533	249,643
2036-2040	80,830	22,837	103,667
2041-2045	34,490	11,234	45,724
2046-2050	25,390	2,046	27,436
Total	$ 1,588,254	$ 671,836	$ 2,260,090

c. Component Units

Component Units' revenue bonds outstanding as June 30, 2020, were as follows (amounts in thousands):

Component Unit	Final Maturity Date	Interest Rates	Amount Outstanding (000's)
CT Housing Finance Authority	2020-2059	0.0-5.5%	$ 4,809,394
CT Student Loan Foundation	2021-2046	0.274-3.548%	143,825
CT Higher Education Supplemental Loan Authority	2021-2036	1.65-5.25%	186,345
CT Airport Authority	2021-2050	.505-5%	245,695
CT Regional Development Authority	2020-2034	1.00-5.75%	70,670
UConn Foundation	2021-2023	1.00-2.92%	13,297
CT Green Bank	2021-2038	2.00%-7.04%	47,531
Total Revenue Bonds			5,516,757
Plus/(Less) premiums and discounts:			
CHFA			41,026
CSLF			(254)
CHESLA			6,703
CAA			3,193
UConn Foundation			(106)
CRDA			1,619
Revenue Bonds, net			$ 5,568,938

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

Connecticut Housing Finance Authority's revenue bonds are issued to finance the purchase, development, and construction of housing for low and moderate-income families and persons throughout the State. The Authority has issued bonds under a bond resolution dated September 27, 1972; a special needs indenture dated September 25, 1995, and other bond resolutions dated October 2009. As of December 31, 2019, bonds outstanding under the bond resolution, the indenture, and other bond resolutions were $4,518.2 million, $63.4 million, and $268.8 million, respectively. According to the bond resolution, the following assets of the Authority are pledged for the payment of the bond principal and interest (1) the proceeds from the sale of bonds, (2) all mortgage repayments with respect to long-term mortgage and construction loans financed from the Authority's General fund, and (3) all monies and securities of the Authority's General and Capital Reserve funds. The resolution and indenture Capital Reserve funds are required to be maintained at an amount at least equal to the amount of principal, sinking fund installments, and interest maturing and becoming due in any succeeding calendar year on all outstanding bonds. The required reserves are $336.6 million per the resolution and $5.2 million per the indenture as December 31, 2019. As of December 31, 2019, the Authority has entered into interest rate swap agreements for $901.4 million of its outstanding variable rate bonds. Details on these agreements are disclosed under the separately issued audited financial statements of the Authority.

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

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

Capital Reserves

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

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

Future amounts needed to pay principal and interest on Component Unit revenue bonds outstanding as June 30, 2020, were as follows (amounts in thousands):

Year Ending June 30,	Principal	Interest	Total
2021	$ 211,630	$ 174,379	$ 386,009
2022	206,642	167,789	374,431
2023	204,435	162,886	367,321
2024	209,333	156,826	366,159
2025	203,033	150,314	353,347
2026-2030	1,050,945	652,016	1,702,961
2031-2035	1,041,557	472,806	1,514,363
2036-2040	849,935	312,650	1,162,585
2041-2045	744,488	210,760	955,248
2046-2050	689,876	80,460	770,336
2051-2055	70,563	14,389	84,952
2056-2060	34,320	3,996	38,316
	$ 5,516,757	$ 2,559,271	$ 8,076,028

No-commitment debt

Under the Self-Sustaining Bond program, acquired from its combination with the Connecticut Development Authority, Connecticut Innovations, Inc., issues revenue bonds to finance such projects as described previously in the Component Unit section of this note. These bonds are paid solely from payments received from participating companies (or from proceeds of the sale of the specific projects in the event of default) and do not constitute a debt or liability of the Authority or the State. Thus, the balances are not included in the Authority's financial statements. Total bonds outstanding for the year ended June 30, 2020 were $309.2 million.

The Connecticut Health and Educational Facilities Authority has issued Special Obligation bonds for which the principal and interest are payable solely from the revenues of the institutions. Starting in 1999, the Authority elected to remove these bonds and related restricted assets from its financial statements, except for restricted assets for which the Authority has a fiduciary responsibility. Total Special Obligation bonds outstanding at June 30, 2020, were $8,136.0 million, of which $332.2 million was secured by special capital reserve funds.

d. Debt Refundings

During the fiscal year the State issued General Obligation and Special Tax Obligation bonds of $464.3 million at an average coupon interest rate of 4.87 percent to refund $514.8 million of General Obligation and Special Tax Obligation bonds. The State reduced its fund level debt service payments by $33.3 million over the next 5 years.

Once the refunding bond proceeds were delivered, the State entered into escrow agreements with escrow holders, to provide for the redemption of the refunded bonds. The refunding proceeds were deposited in an escrow holder's account of the State's Short-Term Investment Fund until needed for redemption of the refunded bonds. Thus, the refunded bonds were removed from the State's financial statements as they are considered defeased.

Also, the State cash defeased $38.0 million of Special Transportation Second Lien Bonds. In prior years, the State placed the proceeds of refunding bonds in irrevocable trust accounts to provide for all future debt service payments on defeased bonds. The assets of the trust accounts and the liability for defeased bonds are not included in the State's financial statements.

e. Nonexchange Financial Guarantee

In March 2018, the State entered a Contract for Financial Assistance with the City of Hartford, according to Section 376 of Public Act 17-2 of the June Special Session guaranteeing $540,080,000 of outstanding general obligation bonds of the City of Hartford, with maturity dates ranging from July1, 2028 through July 15, 2035, and semiannual interest payments. The contract assistance is limited to an amount equal to (1) the annual debt service on the outstanding amount of (A) refunding bonds to be issued by the City of Harford pursuant to section 7-370c of the general statues, or (B) any other bonds or notes issued by the City of Hartford, provided such refunding bonds or other bonds or notes are for payment, funding, refunding, redemption, replacement or substitutions of bonds, notes or other obligations previously issued by the City of Hartford, and (2) cost of issuance on any such refunding bonds and any other expenses that result directly from the refunding of debt. The Act also establishes that the City of Hartford must be under the supervision of the Municipal Accountability Review Board of the State and that the City may not issue any new debt without the board's approval. The State Representatives, defined by the contract as the Secretary of the Office of Policy and Management and the State Treasurer, may agree to provide credit support to the City of Hartford, including, but not limited to, assuming all or part of any bonds, notes, or other obligations of the City or issuance of new State obligations in replacement of such bonds, notes, or other obligations, provided such credit support does not exceed the amount of contract assistance that could otherwise be provided by the State to the City.

In April 2018, because of the possibility that the City of Hartford would declare bankruptcy, the State of Connecticut began making contract assistance payments for the City of Hartford's then outstanding $540 million general obligation debt. During fiscal year 2020, the State of Connecticut has paid $22,620,000 in principal and $23,046,625 in interest on the guarantee.

The liability recognized for nonexchange financial guarantees by the State of Connecticut at June 30, 2020 is as follows (amounts in thousands):

Beginning of Year	Increases	Decreases	End of Year
$ 510,275	$ -	$ 22,620	$ 487,655

Note 18
Derivative Financial Instruments

As of June 1, 2020, the State no longer had GO bond issues outstanding which have an interest rate SWAP.

The changes in fair value of such derivative instruments for the year then ended are as follows (amounts in thousands; debit (credit)):

	Changes in Fair Value		Fair Value at Year End		
	Classification	Amount	Classification	Amount	Notional
Governmental activities					
Cash flow hedges: Pay-fixed interest rate swap	Deferred outflow of Resources	$ 331	Deferred outflow of Resources	$ -	$ -

Note 19
Risk Management

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

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

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

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

The State records its risk management activities related to the medical malpractice risk in the University of Connecticut and Health Center fund, an Enterprise fund. At year-end, liabilities for unpaid claims are recorded in the statement of net position (government-wide and proprietary fund statements) when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. The liabilities are determined based on the ultimate cost of settling the claims, including an amount for claims that have been incurred but not reported and claim adjustment expenses. The liabilities are actuarially determined and the unpaid liability for medical malpractice is reported at its present value, using a discount rate of 5 percent. In the General Fund, the liability for unpaid claims is only recorded if the liability is due for payment at year-end. Settlements have not exceeded coverages for each of the past three fiscal years.

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

	Governmental Activities Workers' Compensation	Business-Type Activities Medical Malpractice
Balance 6-30-18	$ 747,234	$ 14,981
Incurred claims	122,847	2,936
Paid claims	(98,328)	(5,759)
Balance 6-30-19	771,753	12,158
Incurred claims	126,426	-
Paid claims	(101,015)	(2,803)
Balance 6-30-20	$ 797,164	$ 9,355

Note 20
Interfund Receivables and Payables

Interfund receivable and payable balances as June 30, 2020, were as follows (amounts in thousands):

	Balance due to fund(s)											
	General	Transportation	Restricted Grants & Accounts	Grant & Loan Programs	Other Governmental	UConn	Board of Regents	Employment Security	Internal Services	Fiduciary	Component Units	Total
Balance due from fund(s)												
General	$ -	$ -	$ 184	$ 1	$ 555	$ 34,387	$ 40,640	$ 3,374	$ 5,108	$ 209	$ -	$ 84,458
Debt Service	-	274	-	-	-	-	-	-	-	-	-	274
Restricted Grants & Accounts	4,407	-	-	-	-	-	-	-	-	-	6,154	10,561
Grant & Loan Programs	37	-	-	-	-	-	-	-	-	-	-	37
Other Governmental	2,808	-	-	-	12,579	5,384	53,396	-	-	-	-	74,167
UConn	28,299	-	-	-	-	-	-	-	-	-	-	28,299
Board of Regents	746	-	-	-	-	-	-	-	-	-	-	746
Employment Security	-	-	-	-	431	-	-	-	-	-	-	431
Internal Services	8,341	-	-	-	-	-	-	-	-	-	-	8,341
Fiduciary	-	-	-	-	-	-	-	-	-	1,957	-	1,957
Component Units	47,994	-	3,869	-	153	-	-	-	-	-	-	52,016
Total	$ 92,632	$ 274	$ 4,053	$ 1	$ 13,718	$ 39,771	$ 94,036	$ 3,374	$ 5,108	$ 2,166	$ 6,154	$ 261,287

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

Note 21
Interfund Transfers

Interfund transfers for the fiscal year ended June 30, 2020, consisted of the following (amounts in thousands):

	Amount transferred to fund(s)									
	General	Debt Service	Transportation	Restricted Grants & Accounts	Grants & Loans	Other Governmental	UConn	Board of Regents	Clean Water & Drinking Water	Total
Amount transferred from fund(s)										
General	$ 536,905	$ -	$ -	$ 7,000	$ -	$ 50,650	$ 673,386	$ 584,824	$ -	$ 1,852,765
Debt Service	-	-	14,393	-	-	639	-	-	-	15,032
Transportation	-	650,747	-	-	-	5,500	-	-	-	656,247
Restricted Grants & Accounts	-	-	-	-	-	780	-	-	-	780
Grants and Loans	-	-	-	87,650	1,873		-	-	-	89,523
Other Governmental	144,474	54,205	-	81,290	-	4,693	-	89,536	7,271	381,469
Clean Water/Drinking Water	-	-	-	-	-	361	-	-	2,840	3,201
Employment Security	-	-	-	-	-	6,231	-	-	-	6,231
Total	$ 681,379	$ 704,952	$ 14,393	$ 175,940	$ 1,873	$ 68,854	$ 673,386	$ 674,360	$ 10,111	$ 3,005,248

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

Note 22
Restatement of Net Position, Fund Balance Classifications, and Restricted Net Position

Restatement of Net Position
In fiscal year 2020, Nonmajor Enterprise funds beginning net position was $239.6 million. During the year Bradley Parking Garage adopted the GASB method for financial reporting purposes. As a result of this change, the debt issuance costs are now considered expensed as incurred. Accordingly, the debt issuance costs have been written off as of the beginning of the fiscal year. As a result of implementing this change, the beginning net position of the Bradley Parking Garage has been restated to $(6.8) million.

Fund Balance – Restricted and Assigned
As of June 30, 2020, restricted and assigned fund balances of nonmajor governmental funds were comprised as follows (amounts in thousands):

	Restricted Purposes	Assigned Purposes
Capital Projects	$ 729,684	$ -
Environmental Programs	115,398	-
Housing Programs	586,230	-
Employment Security Administration	17,238	-
Banking	7,265	-
Other	463,851	5,740
Total	$ 1,919,666	$ 5,740

Restricted Net Position
As of June 30, 2020, the government-wide statement of net position reported $6,197 million of restricted net position, of which $297.4 million was restricted by enabling legislation.

Note 23
Tax Abatements

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

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

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

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

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

Urban and Industrial Sites Reinvestment Tax Program

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

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

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

Insurance Reinvestment Fund Program

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

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

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

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

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

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

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

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

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

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

Research and Development Expenditures

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

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

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

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

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

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

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

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

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

Historic Preservation (Conn. Gen. Stat. §10-416b)
Beginning, July 1, 2014, no applications have been accepted for this program, no credits will be reserved under this program. Projects that previously would have been eligible for a credit under this program may be eligible for a credit under the Historic Rehabilitation Tax Credit program.

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

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

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

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

Historic Rehabilitation (Conn. Gen. Stat. §10-416c)
A tax credit administered by the Connecticut Department of Economic and Community Development is available for the qualified rehabilitation expenditures associated with the certified rehabilitation of a certified historic structure. No credit may be claimed until the Department of Economic and Community Development issues a tax credit voucher.

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

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

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

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

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

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

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

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

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

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

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

Tax Abatement Program	Amount of Taxes Abated
The Film, Television, and Digital Media Tax Program	
Corporate Income Tax (as of 6/30/2020)	$ 44,116,794
Insurance Companies (as of 6/30/2020)	57,144,410
The Urban and Industrial Sites Reinvestment Tax Program	
Corporate Income Tax (as of 6/30/20)	2,520,712
Insurance Companies (as of 6/30/2020)	4,571,904
Public Service Tax (as of 6/30/2020)	18,700,000
The Insurance Reinvestment Fund Program	
Insurance Companies (as of 6/30/2020)	28,428,822
The Connecticut Neighborhood Assistance Act Credit Program	
Corporate Income Tax (as of 6/30/2020)	2,234,321
Insurance Companies (as of 6/30/2020)	875,991
Public Service Tax (as of 6/30/2020)	723,616
Historic Structures Rehabilitation	
Corporate Income Tax (as of 6/30/2020)	1,808,617
Public Service Tax (as of 6/30/2020)	733,618
Historic Preservation	
Corporate Income Tax (as of 6/30/2020)	242,665
Public Service Tax (as of 6/30/2020)	6,323,395
Historic Rehabilitation	
Public Service Tax (as of 6/30/2020)	3,340,372
Research and Development Expenditures	
Corporate Income Tax (as of 6/30/2020)	8,167,248
Manufacturing Facility Credit	
Corporate Income Tax (as of 6/30/2020)	670,422
Enterprise Zone Property Tax Reimbursement Program	
Property Tax (6/30/2020)	-

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

Note 24
Asset Retirement Obligations

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

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

Note 25
Related Organizations

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

Note 26
New Accounting Pronouncements

The State implemented the following statements issued by the Governmental Accounting Standards Board ("GASB"). During the fiscal year 2020, the State adopted the following new accounting standard issued by the Governmental Accounting Standards Board (GASB).

GASB Statement 84, *Fiduciary Activities.*
GASB Statement 84 - This Statement establishes standards of accounting and financial reporting for fiduciary activities. Statement No. 84 had no material impact on the State's financial statements.

GASB Statement 90, *Majority Equity Interest.*
GASB Statement 90 - This Statement improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. Statement No. 90 had no material impact on the State's financial statements.

Note 27
Commitments and Contingencies

a. Commitments

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

As of June 30, 2020, the State had contractual commitments as follows (amounts in millions):

Infrastructure & Other Transportation Programs	$1,043
Construction Programs	253
School Construction and Alteration Grant Program	2,118
Clean and Drinking Water Loan Programs	545
Various Programs and Services	3,391

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

Component Units
As of December 31, 2019, the Connecticut Housing Finance Authority had mortgage loan commitments of approximately $183.3 million.

b. Contingent Liabilities

The State entered into a contractual agreement with H.N.S. Management Company, Inc. and ATE Management and Service Company, Inc. to manage and operate the bus transportation system for the State. The State shall pay all expenses of the system including all past, present, and future pension plan liabilities of the personnel employed by the system and any other fees as agreed upon. When the agreement is terminated the State shall assume or plan for the assumption of all the existing obligations of the management companies including but not limited to all past, present, and future pension plan liabilities and obligations.

As of June 30, 2020, the State reported an escheat liability of $381.8 million in the General fund. This liability represents an estimate of the amount of escheat property likely to be refunded to claimants in the future. However, there is a reasonable possibility that the State could be liable for an additional amount of escheat refunds of $316.2 million in the future.

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

c. Litigation

The State, its units and employees are parties to numerous legal proceedings, many of which normally occur in government operations. Most of these legal proceedings are not, in the opinion of the Attorney General, likely to have a material adverse impact on the State's financial position.

There are, however, several legal proceedings which, if decided adversely against the State, may require the State to make material future expenditures for expanded services or capital facilities or may impair future revenue sources. It is neither possible to determine the outcome of these proceedings nor to estimate the possible effects adverse decisions may have on the future expenditures nor revenue sources of the State.

NOTE 28
COVID-19 Pandemic

The 2020 Coronavirus (or "COVID-19") has affected, and may continue to adversely affect, economic activity globally, nationally, and locally.

March 11, 2020, the World Health Organization declared the outbreak of the COVID-19 a global pandemic. The pandemic continued through 2020 and is anticipated to continue into 2021. The State continues to monitor the impact the COVID-19 pandemic will have on the State's operations and financial position. The full extent of the economic uncertainty caused by COVID-19 on the State's financial statements in future periods is not yet determinable.

In April 2020, Connecticut received $1.382 billion from the U.S. Department of Treasury for the Coronavirus Relief Fund (CRF) established by the CARES Act (Public Law 116-136). The CARES Act specifies the CRF can only be used for: necessary expenditures due to the COVID-19 public health emergency, costs that were not budgeted, and costs incurred between March 1, 2020 and December 30, 2020. In December 2020, Congress passed a new Federal relief bill that extends this date to December 30, 2021. Of the $1.382 billion received, $63.5 million was recognized with corresponding expenditures in the fiscal year ended June 30, 2020 and the remaining $1.318.5 billion in CRF are anticipated to be fully utilized on allowable expenses by December 30, 2021.

Note 29
Subsequent Events

In preparing the financial statements, the State has evaluated events and transactions for potential recognition or disclosure in its financial statement footnotes. The effect of this evaluation led the State to report the following events which took place after the date of the State's fiscal year end through to the date these financial statements were issued. The subsequent information regarding the Connecticut Housing Finance Authority includes events which took place after their fiscal year end of December 31, 2019.

In October and December of 2020, the State made transfers in the amount of $22.9 million and $38.7 million from the Budget Reserve Fund (BRF) and the General Fund, respectively to the State Employee Retirement Fund (SERF). This transfer was the result of the Budget Reserve Fund exceeding the statutory cap of 15 percent of General Fund appropriations. According to CGS Section 40-30a(c)(1)(A), no further transfers will be made to the Budget Reserve Fund. Instead, the State Treasurer decides what is in the best interest of the state, whether to transfer the balance above the 15 percent threshold as an additional contribution to the State Employee Retirement Fund (SERF) or to the Teachers' Retirement System (TRS). On October 1st, the State Treasurer announced his decision to transfer the $22.9 million excess to SERF. The $38.7 million transfer from the General Fund represented the General Fund surplus in fiscal year 2020, normally this amount is transferred to the Budget Reserve Fund, but because the BRF reached the 15 percent cap the transfer was made to SERF to reduce the pension liability.

In December 2020, the State issued $800.0 million of General Obligation bonds. The bonds were issued for various projects of the State. The bonds mature in 2041 and bear interest rates ranging from 2 to 5 percent.

In December 2020, the University of Connecticut issued $160.2 million General Obligation Series A bonds and $119.1 million General Obligation Series A refunding bonds. The bonds were issued for the purpose of providing funds for the UConn 2000 Infrastructure Improvement Program. The bonds mature in 2041 and bear interest rates ranging from 1.5 to 5 percent.

In July 2020, the Connecticut Health and Educational Facilities Authority issued $64.8 million Revenue Bonds, McLean Issue Series 2020A, Series 2020B-1 and Series 2020B-2. The proceeds of the Series 2020 Bonds will be loaned o McLean Affiliates, Inc. and will be used primarily for the purpose of (1) financing all or a portion of the costs of the acquisition, construction, expansion, improvement, renovation, furnishing and equipping of McLean's senior living facilities, (2) funding of a separate debt service reserve fund for each series of Series 2020 Bonds, (3) funding, for a period of 29 months, interest on the Series 2020 Bonds, and (4) paying costs of, and related to, issuance of the Series 2020 Bonds.

In September 2020, Connecticut Health and Educational Facilities Authority issued $25.0 million Revenue Bonds, Fairfield University Issue, Series T bonds which will be special obligations of the Authority and secured under the provisions of the Trust Indenture. These bonds will be paid solely from the revenues of the Authority paid to the Trustee in accordance with the Loan Agreement, between the Authority and Fairfield University.

In September 2020, Connecticut Health and Educational Facilities Authority issued $125.0 million Revenue Bonds, Sacred Heart University Issue, Series K. The Series K Bonds are special obligations of the State of Connecticut Health and Educational Facilities Authority payable solely from the revenues of the Authority which will be paid to the Trustee for the account of the Authority by Sacred Heart University according to the Loan Agreement between the Authority and the University. The Series K Bonds will be secured under the provisions of the Trust Indenture.

In February 2021, Connecticut Health and Educational Facilities Authority remarketed $125,000,000 aggregate principal amount of the Authority's Revenue Bonds, Yale University Issue, Series X-2 and $150,000,000 aggregate principal amount of the Authority's Revenue Bonds, Yale University Issue, Series 2010A-3. Also, in February 2021, the Authority issued $68,820,000 Series L-1 and $76,820,000 Series L-2 Revenue Bonds, Stamford Hospital Issue. The Series L Bonds are special obligations of the Authority and payable solely from the revenues of the Authority which will be paid to the Trustee for the account of the Authority by Stamford Hospital according to the Loan Agreement between the Authority and the Hospital. The Series L Bonds will be secured under the provisions of the Trust Indenture.

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

On January 16, 2020, February 14, 2020, March 26, 2020 and April 1, 2020, the Authority redeemed $1.8 million, $1.6 million, $47.8 million, and $26.5 million, respectively, of various series of outstanding bonds held under the various resolutions.

In February 2020, the Authority issued $145.3 million 2020 Series A fixed rate and variable rate bonds. The bond proceeds were used to refund a portion of the Authority's outstanding bonds and to fund the purchase of single-family whole loans and mortgage-backed securities. Also, on this date the Authority entered into a Stand-By Bond Purchase Agreement with Barclays Bank PLC to secure the liquidity needs for 2020 Series A, Subseries A-3 with the principal balance of $31.3 million. In addition, CHFA entered into a Remarketing Agreement with Barclays Capital Inc. to secure the remarketing needs of 2020 Series A Subseries A-3.

In May 2020, CHFA issued $75.0 million 2020 Series B private placement bonds with Royal Bank of Canada. These bonds were fully refunded on October 1, 2020.

In August 2020, CHFA issued $158.2 million of Housing Mortgage Finance Program Series C bonds. The proceeds of the bonds are expected to be used within 90 days of issuance, to refund and/or replace and refund certain current and/or future maturities of Outstanding Bonds and other Authority bonds. The bonds mature in 2032 and bear interest rates ranging from .25 to 5 percent.

In October 2020, Connecticut Housing Finance Authority issued $149.7 million 2020 Series D Housing Mortgage Finance Program Bonds. The proceeds of the bonds are expected to be used (10 within 90 days of the date of issuance, to refund and/or replace and refund certain current and/or future maturities of Outstanding Bonds, a portion of the bonds were issued to finance certain Multifamily Mortgage Loans, (2) to provide new monies for the financing of Multifamily Mortgage Loans, and (3) to pay certain costs of issuance. The bonds mature in 2060 and bear interest rates between .35 percent and 2.85 percent.

Also, in October 2020, CHFA issued $224.5 million 2020 Series E Housing Mortgage Finance Program Bonds. The proceeds of the bonds are expected to be used (1) within 90 days of the date of issuance to refund and/or replace and refund certain current and/or future maturities of outstanding bonds and other Authority bonds, a portion of the bonds are to finance certain Home Mortgage Loans and Agency Securities, (2) to provide new monies for the financing of Home Mortgage Loans and Agency Securities, and (3) to pay certain issuance costs. The bonds mature in 2050 and bear interest rates between .35 percent and 1.15 percent.

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REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION
BUDGET

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

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

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

General Fund and Transportation Fund

Notes to Required Supplementary Information: Statutory Reporting

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

For the Fiscal Year Ended June 30, 2020

(Expressed in Thousands)

	General Fund			
	Budget			Variance with Final Budget positive
Revenues	Original	Final	Actual	(negative)
Budgeted:				
Taxes, Net of Refunds	$ 17,033,400	$ 16,298,400	$ 16,692,816	$ 394,416
Indian Gaming Payments	226,000	164,100	164,141	41
Licenses, Permits, and Fees	341,200	308,300	307,524	(776)
Other	419,400	819,800	825,547	5,747
Federal Grants	1,526,000	1,798,700	1,796,754	(1,946)
Refunds of Payments	(66,400)	(69,300)	(69,306)	(6)
Operating Transfers In	504,000	136,000	136,000	-
Operating Transfers Out	-	-	-	-
Transfer to BRF - Volatility Adjustment	(318,300)	(318,300)	(530,316)	(212,016)
Transfer to/from the Resources of the General Fund	(205,100)	(132,900)	(129,620)	3,280
Total Revenues	19,460,200	19,004,800	19,193,540	188,740
Expenditures				
Budgeted:				
Legislative	79,241	79,241	69,158	10,083
General Government	678,630	679,643	634,622	45,021
Regulation and Protection	294,691	304,037	280,576	23,461
Conservation and Development	178,554	178,619	171,609	7,010
Health and Hospitals	1,245,764	1,246,073	1,202,890	43,183
Transportation	-	-	-	-
Human Services	4,460,903	4,565,284	4,356,788	208,496
Education, Libraries, and Museums	5,210,415	5,210,598	5,154,647	55,951
Corrections	1,421,096	1,451,065	1,429,124	21,941
Judicial	597,552	598,112	574,735	23,377
Non Functional	5,525,381	5,553,931	5,314,485	239,446
Total Expenditures	19,692,227	19,866,603	19,188,634	677,969
Appropriations Lapsed	209,216	544,128	-	(544,128)
Excess (Deficiency) of Revenues Over Expenditures	(22,811)	(317,675)	4,906	(1,033,357)
Other Financing Sources (Uses)				
Prior Year Appropriations Carried Forward	163,950	164,550	164,550	-
Appropriations Continued to Fiscal Year 2021	-	-	(139,105)	(139,105)
Miscellaneous Adjustments	-	295	8,359	8,064
Total Other Financing Sources (Uses)	163,950	164,845	33,804	(131,041)
Net Change in Fund Balance	$ 141,139	$ (152,830)	38,710	$ (1,164,398)
Budgetary Fund Balances - July 1			815,452	
Changes in Reserves			(335,727)	
Budgetary Fund Balances - June 30			$ 518,435	

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

Transportation Fund			
Budget			Variance with Final Budget positive
Original	Final	Actual	(negative)
$ 1,315,800	$ 1,147,900	$ 1,152,186	$ 4,286
-	-	-	-
425,600	376,900	370,350	(6,550)
36,100	21,700	21,754	54
12,100	12,300	12,315	15
(5,000)	(4,500)	(4,520)	(20)
(30,000)	(30,000)	(30,000)	-
(5,500)	(5,500)	(5,500)	-
-	-	-	-
-	-	-	-
1,749,100	1,518,800	1,516,585	(2,215)
-	-	-	-
9,635	9,635	9,635	-
76,344	76,383	63,678	12,705
2,753	2,753	2,704	49
-	-	-	-
731,733	731,899	715,397	16,502
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
953,395	953,190	878,354	74,836
1,773,860	1,773,860	1,669,768	104,092
30,300	72,504	-	(72,504)
	-		
5,540	(182,556)	(153,183)	29,373
33,300	33,300	33,300	-
-	-	(31,803)	(31,803)
-	-	-	-
33,300	33,300	1,497	(31,803)
$ 38,840	$ (149,256)	(151,686)	$ (2,430)
		353,417	
		28,503	
		$ 230,234	

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

STATUTORY REPORTING

A. Budgeting Process

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

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

The Governor has the power under Connecticut statute to modify budgetary allotment requests for the administration, operation and maintenance of a budgeted agency. However, the modification cannot exceed 3 percent of the fund or 5 percent of the appropriation amount. Modifications beyond those limits, but not in excess of 5 percent of the total funds require the approval of the Finance Advisory Committee. The Finance Advisory Committee is comprised of the Governor, the Lieutenant Governor, the Treasurer, the Comptroller, two senate members, not of the same political party, and three house members, not more than two of the same political party. Additional reductions of appropriations of more than 5 percent of the total appropriated fund can be made only with the approval of the General Assembly.

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

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

B. Reconciliation of Budget/GAAP Reporting Differences

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

- Revenues are recorded when received in cash except for certain year-end accruals statutory basis) as opposed to revenues being recorded when they are susceptible to accrual (GAAP basis).

- Certain expenditures are not subject to accrual for budgeting purposes and are recorded when paid in cash (statutory basis) as opposed to expenditures being recorded when the related fund liability is incurred (GAAP basis).

- For statutory reporting purposes, continuing appropriations are reported with other financing sources and uses in the determination of the budgetary surplus or deficit to more fully demonstrate compliance with authorized spending for the year. For GAAP purposes, continuing appropriations are excluded from operations and reported as committed fund balance.

The following table presents a reconciliation of differences between the statutory change in fund balance and the GAAP change in fund balance at June 30, 2020. Amounts are expressed in thousands.

	General Fund	Transportation Fund
Net change in fund balances (statutory basis)	$ 38,710	$ (151,686)
Volatility Deposit Budget Reserve Fund	530,316	-
Increase (Decrease) Statutory Surplus Reserve	(15,600)	30,000
Amortization Payment GAAP Bonds	75,700	-
Adjustments:		
Increases (decreases) in revenue accruals:		
Receivables and Other Assets	(142,141)	(897)
(Increases) decreases in expenditure accruals:		
Accounts Payable and Other Liabilities	(306,183)	(5,095)
Salaries and Fringe Benefits Payable	14,459	1,923
Increase (Decrease) in Continuing Appropriations	(25,445)	(1,497)
Fund Reclassification-Bus Operations	-	(2,587)
Net change in fund balances (GAAP basis)	$ 169,816	$ (129,839)

C. Budget Reserve Fund ("Rainy Day Fund")

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

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

In fiscal year 2020, as in the prior fiscal year, significant progress was made toward building the balance of the Budget Reserve Fund. This was primarily due to the revenue volatility cap, first implemented in fiscal year 2018. This statutory provision requires revenues above a certain threshold to be transferred to the Budget Reserve Fund. For fiscal year 2020, the cap was $3,294.2 million for estimated and final income tax payments and revenue from the Pass-through Entity tax. At year-end, a volatility transfer of $530.3 million was made to the Budget Reserve Fund.

Prior to the close of fiscal year 2020, the balance in the Budget Reserve Fund was $3,036 billion, which represented approximately 15.11 percent of net General Fund appropriations. As a result, the Budget Reserve Fund was $22.9 million above the statutory 15 percent cap at year-end. According to CGS Section 40-30a(c)(1)(A), no further transfers will be made to the Budget Reserve Fund. Instead the State Treasurer decides what is in the best interest of the state, whether to transfer the balance above the 15 percent threshold as an additional contribution to the State Employee Retirement Fund (SERF) or to the Teachers' Retirement System (TRS). On October 1st, the State Treasurer announced his decision to transfer to the $22.9 million excess to SERF. During fiscal year 2021 the General Fund surplus of $38.7 million will be transferred to SERF to reduce unfunded pension liability.

When the excess $22.9 million is transferred from the Budget Reserve Fund to SERF this would bring the Budget Reserve Fund to just over $3.0 billion or approximately 15 percent of net General Fund appropriations for fiscal year 2021. Achieving and surpassing the 15 percent threshold represents an important benchmark for Connecticut. Due to fiscal discipline and hard work, our state is in a much stronger position to provide critical services to those in need and to weather the public health and fiscal crisis brought on by the COVID-19 pandemic.

REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLANS

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

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

- Schedule of Changes in the Net Pension Liability and Plan Net Position
- Schedule of Employer Contributions
- Schedule of Investment Returns

REQUIRED SUPPLEMENTAL INFORMATION
PENSION PLANS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND PLAN NET POSITION

Last Six Fiscal Years*

(Expressed in Thousands)

SERS	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	$ 391,941	$ 429,321	$ 480,350	$ 322,114	$ 310,472	$ 287,473
Interest	2,290,633	2,212,890	2,255,533	2,105,947	2,052,651	1,998,736
Benefit Changes	-	-	(1,444,220)	-	-	-
Difference between expected and actual experience	1,224,344	482,904	-	772,762	-	-
Changes of assumptions	-	-	-	4,959,705	-	-
Benefit payments	(2,026,793)	(1,955,985)	(1,847,715)	(1,729,181)	(1,650,465)	(1,563,029)
Refunds of contributions	(6,350)	(7,659)	(7,972)	(7,098)	(7,124)	(3,935)
Net change in total pension liability	1,873,775	1,161,471	(564,024)	6,424,249	705,534	719,245
Total pension liability - beginning	34,214,163	33,052,692	33,616,716	27,192,467	26,486,933	25,767,688
Total pension liability - ending (a)	**$ 36,087,938**	**$ 34,214,163**	**$ 33,052,692**	**$ 33,616,716**	**$ 27,192,467**	**$ 26,486,933**
Plan net position						
Contributions - employer	$ 1,578,323	$ 1,443,053	$ 1,542,298	$ 1,501,805	$ 1,371,651	$ 1,268,890
Contributions - member	489,099	193,942	132,557	135,029	187,339	144,807
Net investment income	710,861	875,944	1,509,862	(100)	294,412	1,443,391
Benefit payments	(2,026,793)	(1,955,985)	(1,847,715)	(1,729,181)	(1,650,465)	(1,563,029)
Administrative expense	(693)	(391)	(674)	(651)	-	-
Refunds of contributions	(6,350)	(7,659)	(7,972)	(7,098)	(7,124)	(3,935)
Other	3,704	(3,139)	(371)	85,608	-	-
Net change in plan net position	748,151	545,765	1,327,985	(14,588)	195,813	1,290,124
Plan net position - beginning	12,527,542	11,981,777	10,653,792	10,668,380	10,472,567	9,182,443
Plan net position - ending (b)	**$ 13,275,693**	**$ 12,527,542**	**$ 11,981,777**	**$ 10,653,792**	**$ 10,668,380**	**$ 10,472,567**
Ratio of plan net position to total pension liability	36.79%	36.62%	36.25%	31.69%	39.23%	39.54%
Net pension liability - ending (a) -(b)	**$ 22,812,245**	**$ 21,686,621**	**$ 21,070,915**	**$ 22,962,924**	**$ 16,524,087**	**$ 16,014,366**
Covered-employee payroll	$ 3,686,365	$ 3,428,068	$ 3,850,978	$ 3,720,751	$ 3,618,361	$ 3,487,577
Net pension liability as a percentage of covered-employee payroll	618.83%	632.62%	547.16%	617.16%	456.67%	459.18%

TRS	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	$ 463,997	$ 465,207	$ 450,563	$ 419,616	$ 404,449	$ 347,198
Interest	2,406,206	2,371,168	2,308,693	2,228,958	2,162,174	2,090,483
Benefit Changes	(224,281)	28,036	-	-	-	-
Difference between expected and actual experience	-	(396,067)	-	(375,805)	-	-
Changes of assumptions	3,875,996	-	-	2,213,190	-	-
Benefit payments	(2,066,641)	(1,994,092)	(1,962,533)	(1,738,131)	(1,773,408)	(1,737,144)
Refunds of contributions	-	-	-	-	(50,329)	-
Net change in total pension liability	4,455,277	474,252	796,723	2,747,828	742,886	700,537
Total pension liability - beginning	31,110,898	30,636,646	29,839,923	27,092,095	26,349,209	25,648,672
Total pension liability - ending (a)	**$ 35,566,175**	**$ 31,110,898**	**$ 30,636,646**	**$ 29,839,923**	**$ 27,092,095**	**$ 26,349,209**
Plan net position						
Contributions - employer	$ 1,292,672	$ 1,272,277	$ 1,012,162	$ 975,578	$ 984,110	$ 948,540
Contributions - member	309,333	312,150	288,251	293,493	228,100	261,213
Net investment income	1,012,089	1,224,931	2,199,895	(18,473)	452,942	2,277,550
Benefit payments	(2,066,641)	(1,994,092)	(1,962,533)	(1,738,131)	(1,773,408)	(1,737,144)
Refunds of contributions	-	-	-	-	(50,329)	-
Other	(837)	(2,753)	1,679	(37,648)	57,749	(5,307)
Net change in plan net position	546,616	812,513	1,539,454	(525,181)	(100,836)	1,744,852
Plan net position - beginning	17,946,839	17,134,326	15,594,872	16,120,053	16,220,889	14,462,903
Plan net position - ending (b)	**$ 18,493,455**	**$ 17,946,839**	**$ 17,134,326**	**$ 15,594,872**	**$ 16,120,053**	**$ 16,207,755**
Ratio of plan net position to total pension liability	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%
Net pension liability - ending (a) -(b)	**$ 17,072,720**	**$ 13,164,059**	**$ 13,502,320**	**$ 14,245,051**	**$ 10,972,042**	**$ 10,141,454**
Covered-employee payroll	$ 4,389,654	$ 4,321,593	$ 4,279,755	$ 4,125,066	$ 4,078,367	$ 3,831,624
Net pension liability as a percentage of covered-employee payroll	388.93%	304.61%	315.49%	345.33%	269.03%	264.68%

REQUIRED SUPPLEMENTAL INFORMATION
PENSION PLANS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND PLAN NET POSITION

Last Six Fiscal Years*

(Expressed in Thousands)

JRS	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	$ 10,834	$ 11,352	$ 10,159	$ 8,508	$ 8,142	$ 7,539
Interest	29,559	29,954	29,062	28,251	27,240	26,301
Difference between expected and actual experience	22,095	(18,528)	-	(9,380)	-	-
Changes of assumptions	-	-	-	64,604	-	-
Benefit payments	(29,386)	(27,616)	(24,899)	(22,994)	(22,541)	(21,668)
Net change in total pension liability	33,102	(4,838)	14,322	68,989	12,841	12,172
Total pension liability - beginning	443,087	447,925	433,603	364,614	351,773	339,601
Total pension liability - ending (a)	**$ 476,189**	**$ 443,087**	**$ 447,925**	**$ 433,603**	**$ 364,614**	**$ 351,773**
Plan net position						
Contributions - employer	$ 27,427	$ 25,458	$ 19,164	$ 18,259	$ 17,731	$ 16,298
Contributions - member	1,694	1,663	1,689	1,831	1,791	1,641
Net investment income	13,383	13,178	24,452	1,440	4,781	23,156
Benefit payments	(29,386)	(27,616)	(24,899)	(22,994)	(22,541)	(21,668)
Other	-	-	(39)	1,680	-	-
Net change in plan net position	13,118	12,683	20,367	216	1,762	19,427
Plan net position - beginning	222,808	210,125	189,758	189,542	187,780	168,353
Plan net position - ending (b)	**$ 235,926**	**$ 222,808**	**$ 210,125**	**$ 189,758**	**$ 189,542**	**$ 187,780**
Ratio of plan net position to total pension liability	49.54%	50.29%	46.91%	43.76%	51.98%	53.38%
Net pension liability - ending (a) -(b)	**$ 240,263**	**$ 220,279**	**$ 237,800**	**$ 243,845**	**$ 175,072**	**$ 163,993**
Covered-employee payroll	$ 34,643	$ 34,970	$ 36,467	$ 34,897	$ 34,972	$ 33,386
Net pension liability as a percentage of covered-employee payroll	693.54%	629.91%	652.10%	698.76%	500.61%	491.20%

* Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions, requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is complied, the State will present information for the years for which the information is available. Information presented in the schedule has been determined as of the measurement date (one year before the most recent fiscal year end).

REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLANS
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Ten Fiscal Years

(Expressed in Thousands)

SERS	2019	2018	2017	2016
Actuarially determined employer contribution	$ 1,575,537	$ 1,443,110	$ 1,569,142	$ 1,514,467
Actual employer contributions	1,578,323	1,443,053	1,542,298	1,501,805
Annual contributions deficiency excess	$ (2,786)	$ 57	$ 26,844	$ 12,662
Covered Payroll	$ 3,686,365	$ 3,428,068	$ 3,850,978	$ 3,720,751
Actual contributions as a percentage of covered-employee payroll	42.82%	42.10%	40.05%	40.36%
TRS				
Actuarially determined employer contribution	$ 1,292,314	$ 1,272,277	$ 1,012,162	$ 975,578
Actual employer contributions	1,292,314	1,272,277	1,012,162	975,578
Annual contributions deficiency excess	$ -	$ -	$ -	$ -
Covered Payroll	$ 4,389,654	$ 4,321,593	$ 4,279,755	$ 4,125,066
Actual contributions as a percentage of covered-employee payroll	29.44%	29.44%	23.65%	23.65%
JRS				
Actuarially determined employer contribution	$ 27,427	$ 25,458	$ 19,164	$ 18,259
Actual employer contributions	27,427	25,458	19,164	18,259
Annual contributions deficiency excess	$ -	$ -	$ -	$ -
Covered Payroll	$ 34,643	$ 34,970	$ 36,467	$ 34,897
Actual contributions as a percentage of covered-employee payroll	79.17%	72.80%	52.55%	52.32%

Valuation Date:
Actuarially determined contribution amounts are calculated as of June 30, 2019.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent of pay, closed 5 year phase into level dollar
Remaining Amortization Period	SERS 25.1 years TRS 17.6 years JRS 15 years
Asset Valuation Method	SERS & JRS 5 year smoothed market TRS 4 year smoothed market value
Investment Rate of Return	SERS & JRS 6.90% TRS 8%
Salary Increases	3.25%-19.50% percent, including inflation
Cost-of-Living Adjustments	2.0%-7.5%
Inflation	2.5%-2.75%
Social Security Wage Base	SERS 3.5%

2015	2014	2013	2012	2011	2010
$ 1,379,189	$ 1,268,935	$ 1,059,652	$ 926,372	$ 944,077	$ 897,428
1,371,651	1,268,890	1,058,113	926,343	825,801	720,527
$ 7,538	$ 45	$ 1,539	$ 29	$ 118,276	$ 176,901
$ 3,618,361	$ 3,487,577	$ 3,480,483	$ 3,354,682	$ 3,210,666	$ 3,295,666
37.91%	36.38%	30.40%	27.61%	25.72%	21.86%
$ 984,110	$ 948,540	$ 787,536	$ 757,246	$ 581,593	$ 559,224
984,110	948,540	787,536	757,246	581,593	559,224
$ -	$ -	$ -	$ -	$ -	$ -
$ 4,078,367	$ 3,930,957	$ 4,101,750	$ 3,943,990	$ 3,823,754	$ 3,676,686
24.13%	24.13%	19.20%	19.20%	15.21%	15.21%
$ 17,731	$ 16,298	$ 16,006	$ 15,095	$ 16,208	$ 15,399
17,731	16,298	16,006	15,095	-	-
$ -	$ -	$ -	$ -	$ 16,208	$ 15,399
$ 34,972	$ 33,386	$ 31,748	$ 30,308	$ 33,102	$ 31,602
50.70%	48.82%	50.42%	49.81%	0.00%	0.00%

REQUIRED SUPPLEMENTARY INFORMATION
PENSION PLANS
SCHEDULE OF INVESTMENT RETURNS

Last Seven Fiscal Years*

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

* Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions, requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is compiled, the State will present information for the years for which the information is available.

REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFITS

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

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

- Schedule of Changes in Net OPEB Liability and Plan Net Position
- Schedule of Employer Contributions
- Schedule of Investment Returns

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REQUIRED SUPPLEMENTAL INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLANS
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND PLAN NET POSITION

Last Three Fiscal Year

(Expressed in Thousands)

SEOPEBP

Total OPEB Liability	2019	2018	2017
Service Cost	$ 848,198	$ 901,698	$ 960,992
Interest	737,298	680,154	511,133
Differences between expected and actual experience	(645,590)	-	-
Changes of assumptions	3,417,609	(724,140)	(510,781)
Benefit payments	(593,403)	(648,347)	(639,467)
Net change in total OPEB liability	3,764,112	209,365	321,877
Total OPEB liability - beginning	18,114,287	17,904,922	17,583,045
Total OPEB liability - ending (a)	**$ 21,878,399**	**$ 18,114,287**	**$ 17,904,922**
Plan fiduciary net position			
Contributions - employer	$ 752,941	$ 801,893	$ 667,401
Contributions - member	116,539	116,814	120,783
Net investment income	68,847	37,001	53,194
Benefit payments	(593,403)	(648,347)	(639,467)
Other	1,194	186	(187)
Net change in plan fiduciary net position	346,118	307,547	201,724
Plan fiduciary net position - beginning	849,889	542,342	340,618
Plan fiduciary net position - ending (b)	**$ 1,196,007**	**$ 849,889**	**$ 542,342**
Plan fiduciary net position as a percentage of the total OPEB liability	5.47%	4.69%	3.03%
Net OPEB liability - ending (a) -(b)	**$ 20,682,392**	**$ 17,264,398**	**$ 17,362,580**
Covered-employee payroll	$ 3,619,133	$ 3,875,035	$ 3,743,995
Net OPEB liability as a percentage of covered-employee payroll	571.47%	445.53%	463.74%

RTHP

Total OPEB Liability	2019	2018	2017
Service Cost	$ 87,313	$ 132,392	$ 148,220
Interest	105,702	133,597	111,129
Benefit Changes	(339,076)	(1,044,628)	-
Difference between expected and actual experience	66,502	217,853	-
Changes of assumptions	182,438	(196,049)	(370,549)
Benefit payments	(55,154)	(110,622)	(84,071)
Net change in total OPEB liability	47,725	(867,457)	(195,271)
Total OPEB liability - beginning	2,671,315	3,538,772	3,734,043
Total OPEB liability - ending (a)	**$ 2,719,040**	**$ 2,671,315**	**$ 3,538,772**
Plan fiduciary net position			
Contributions - employer	$ 35,320	$ 35,299	$ 19,922
Contributions - member	51,944	51,484	50,436
Net investment income	1,090	411	369
Benefit payments	(55,154)	(110,622)	(84,071)
Administrative expense	(383)	(264)	(150)
Other	(16,100)	-	42
Net change in plan fiduciary net position	16,717	(23,692)	(13,452)
Plan fiduciary net position - beginning	39,736	63,428	76,880
Plan fiduciary net position - ending (b)	**$ 56,453**	**$ 39,736**	**$ 63,428**
Plan fiduciary net position as a percentage of the total OPEB liability	2.08%	1.49%	1.79%
Net OPEB liability - ending (a) -(b)	**$ 2,662,587**	**$ 2,631,579**	**$ 3,475,344**
Covered-employee payroll	$ 4,389,554	$ 4,075,939	$ 4,279,755
Net OPEB liability as a percentage of covered-employee payroll	60.66%	64.56%	81.20%

* Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Other Postemployment Benefits, requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is complied, the State will present information for the years for which the information is available. Information presented in the schedule has been determined as of the measurement date (one year before the most recent fiscal year end).

REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFIT PLANS
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Nine and Ten Fiscal Years

(Expressed in Thousands)

SEOPEBP	2019	2018	2017	2016	2015
Actuarially determined employer contribution	$ 1,203,406	$ 1,157,121	$ 1,043,143	$ 1,443,716	$ 1,513,336
Actual employer contributions	752,941	801,893	667,401	608,593	546,284
Annual contributions deficiency excess	$ 450,465	$ 355,228	$ 375,742	$ 835,123	$ 967,052
Covered Payroll	$ 3,619,133	$ 3,875,035	$ 3,743,995	$ 3,895,100	$ 3,539,800
Actual contributions as a percentage of covered-employee payroll	20.80%	20.69%	17.83%	15.62%	15.43%

RTHP					
Actuarially determined employer contribution	$ 167,819	$ 172,223	$ 166,802	$ 130,331	$ 125,620
Actual employer contributions	35,320	35,299	19,922	19,960	25,145
Annual contributions deficiency excess	$ 132,499	$ 136,924	$ 146,880	$ 110,371	$ 100,475
Covered Payroll	$ 4,389,654	$ 4,075,939	$ 4,279,755	$ 3,949,900	$ 3,831,600
Actual contributions as a percentage of covered-employee payroll	0.80%	0.87%	0.47%	0.51%	0.66%

Note:

June 30, 2011 was the first year an actuarial valuation for State Employees Other Postemployment Benefit Plan was performed.

Valuation Date:
Actuarially determined contribution amounts are calculated as of June 30, 2019

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	SEOPEBP- Entry Age Normal RTHP-Entry Age
Amortization Method	SEOPEBP- Level percent of growing payroll, closed, 30 years RTHP-Level Percent of Payroll over an open period
Remaining Amortization Period	SEOPEBP- 20 years RTHP-30 years
Asset Valuation Method	Market Value
Investment Rate of Return	SEOPEBP-6.9% RTHP-3.0%
Salary Increases	SEOPEBP-3.5%-19.50% RTHP-3.25%-6.5%
Inflation	RTHP-2.75%
Claims Trend Assumption	3.0%-6.00%

2014	2013	2012	2011	2010
$ 1,525,371	$ 1,271,279	$ 1,354,738	$ 1,276,099	N/A
514,696	542,615	541,262	544,767	N/A
$ 1,010,675	$ 728,664	$ 813,476	$ 731,332	N/A
$ 3,539,728	$ 3,539,728	$ 3,902,248	$ 3,902,248	N/A
14.54%	15.33%	13.87%	13.96%	N/A

$ 187,227	$ 180,460	$ 184,145	$ 177,063	$ 121,333
25,955	27,040	49,486	5,312	12,108
$ 161,272	$ 153,420	$ 134,659	$ 171,751	$ 109,225
$ 3,831,600	$ 3,652,500	$ 3,652,500	$ 3,646,000	$ 3,646,000
0.68%	0.74%	1.35%	0.15%	0.33%

REQUIRED SUPPLEMENTARY INFORMATION
OPEB PLAN
SCHEDULE OF INVESTMENT RETURNS

Last Seven Fiscal Years*

Annual money-weighted rates of return net of investment expense	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
OPEB Fund	2.13%	6.62%	5.85%	11.83%	2.44%	3.44%	11.80%

* Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Other Postemployment Benefits requires the presentation of supplementary information for each of the 10 most recent years. However, until a full 10-year trend is complied, the State will present information for the years for which the information is available. Information presented in the schedule has been determined as of this measurement date (one year before the most recent fiscal year end).

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards*

STATE OF CONNECTICUT

AUDITORS OF PUBLIC ACCOUNTS

STATE CAPITOL
JOHN C. GERAGOSIAN 210 CAPITOL AVENUE ROBERT J. KANE
HARTFORD, CONNECTICUT 06106-1559

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Ned Lamont, Governor
Members of the General Assembly
Kevin Lembo, State Comptroller

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated February 19, 2021. Our report includes a reference to other auditors who audited the financial statements of certain funds and discretely presented component units of the state, as described in our report on the State of Connecticut's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Connecticut State University System, the Connecticut Community Colleges, and the University of Connecticut Foundation were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

We noted certain matters that we have reported to management in the *Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters for the Fiscal Year Ended June 30, 2020, State of Connecticut Comprehensive Annual Financial Report*. The state's management responses to findings identified in our audit were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them. In addition, we have reported or will report to management findings in separately issued departmental audit reports covering the fiscal year ended June 30, 2020.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Connecticut's internal control and compliance. Accordingly, this report is intended solely for the information and use of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

John C. Geragosian
State Auditor

February 19, 2021
State Capitol
Hartford, Connecticut

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

STATE OF CONNECTICUT

AUDITORS OF PUBLIC ACCOUNTS
STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

JOHN C. GERAGOSIAN

CLARK J. CHAPIN

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

Independent Auditor's Report

Governor Ned Lamont
Members of the General Assembly

Report on Compliance for Each Major Federal Program

We have audited the State of Connecticut's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State of Connecticut's major federal programs for the year ended June 30, 2020. The State of Connecticut's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The State of Connecticut's basic financial statements include the operations of the Connecticut Housing Finance Authority, the Connecticut Airport Authority, the State Education Resource Center, the Clean Water Fund, and the Drinking Water Fund, which expended $108,278.670 in federal awards, which is not included in the Schedule of Expenditures of Federal Awards, during the year ended June 30, 2020. Our audit, described below, did not include the operations of the Connecticut Housing Finance Authority, the Connecticut Airport Authority, the State Education Resource Center, the Clean Water Fund, and the Drinking Water Fund because other auditors were engaged to audit those entities in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Connecticut's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Connecticut'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 on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Connecticut's compliance.

Opinion on Each Major Federal Program

In our opinion, the State of Connecticut complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-001, 2020-002, 2020-005, 2020-006, 2020-010, 2020-11, 2020-012, 2020-019, 2020-020, 2020-021, 2020-024, 2020-250, 2020-302, 2020-400, 2020-401, 2020-600, 2020-725. 2020-730, 2020-732, 2020-776, 2020-801, and 2020-802. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Management of the State of Connecticut is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Connecticut's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-153, 2020-725, and 2020-801 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-001, 20020-002, 2020-003, 2020-004, 2020-005, 2020-006, 2020-007, 2020-008, 2020-009, 2020-010, 2020-011, 2020-012, 2020-013, 2020-014, 2020-015, 2020-016. 2020-017, 2020-018, 2020-019, 2020-020, 2020-21, 2020-022, 2020-023, 2020-024, 2020-025, 2020-026, 2020-100, 2020-150, 2020-151, 2020-152, 2020-154, 2020-155, 2020-250, 2020-300, 2020-301, 2020-302, 2020-400, 2020-401, 2020-425, 2020-600, 2020-650, 2020-651, 2020-726, 2020-727, 2020-728, 2020-729, 2020-730, 2020-731, 2020-732, 2020-733, 2020-775, 2020-776, 2020-800, and 2020-802 to be significant deficiencies.

The State of Connecticut's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The State of Connecticut’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Connecticut as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the State of Connecticut's basic financial statements. We issued our report thereon dated February 19, 2021, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this report is intended solely for the information and use of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly, the Legislative Committee on Program Review and Investigations, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

John C. Geragosian
State Auditor

Clark J. Chapin
State Auditor

July 30, 2021
State Capitol
Hartford, Connecticut

Schedule of Expenditures of Federal Awards

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended 6/30/2020

Federal Grantor/Program Title	Federal CFDA Number	Additional Award Identification	Pass-Thorugh Entity Name	Pass-Through Enity Identifying Number	Amount Passed Thorugh to Sub-Recipients	Federal Expenditures
DEPARTMENT OF AGRICULTURE						
DEPARTMENT OF AGRICULTURE DIRECT PROGRAMS						
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001*				$ -	$ 1,434,979
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025				$ 3,947	$ 280,006
	10.025*				$ -	$ 252,242
VOLUNTARY PUBLIC ACCESS AND HABITAT INCENTIVE PROGRAM	10.093				$ -	$ 2,375
MARKET PROTECTION AND PROMOTION	10.163				$ 49,768	$ 49,768
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170				$ 81,931	$ 101,018
	10.170*				$ -	$ 182,863
FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM (B)	10.175				$ -	$ 27,572
TRADE MITIGATION PROGRAM ELIGIBLE RECIPIENT AGENCY OPERATIONAL FUNDS (A)	10.178				$ 215,559	$ 215,559
COOPERATIVE FORESTRY RESEARCH	10.202*				$ -	$ 460,010
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203*				$ -	$ 2,159,307
ANIMAL HEALTH AND DISEASE RESEARCH	10.207*				$ -	$ 13,951
SECONDARY AND TWO-YEAR POSTSECONDARY AGRICULTURE EDUCATION CHALLENGE GRANTS	10.226				$ -	$ 9,591
INTEGRATED PROGRAMS	10.303*				$ 22,674	$ 207,607
SPECIALTY CROP RESEARCH INITIATIVE	10.309*				$ -	$ 515
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310				$ -	$ 56,007
	10.310*				$ 204,177	$ 1,868,374
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	10.311				$ -	$ 49,232
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329				$ -	$ 134,466
CROP INSURANCE EDUCATION IN TARGETED STATES	10.458				$ -	$ 130,907
FOOD SAFETY COOPERATIVE AGREEMENTS	10.479				$ -	$ 113,511
COOPERATIVE EXTENSION SERVICE	10.500				$ 19,097	$ 532,107
(SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511				$ -	$ 1,309,690
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514				$ -	$ 375,319
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515				$ -	$ 49,164
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT	10.537				$ -	$ 79,958
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SEE NOTE 4)	10.551				$ -	$ 758,226,086
SCHOOL BREAKFAST PROGRAM	10.553				$ 31,849,860	$ 32,741,604
COVID-19 NATIONAL SCHOOL LUNCH PROGRAM	10.555	COVID-19			$ -	$ 13,776,401
NATIONAL SCHOOL LUNCH PROGRAM (SEE NOTE 4)	10.555				$ 113,984,497	$ 119,377,510
SPECIAL MILK PROGRAM FOR CHILDREN	10.556				$ 80,137	$ 80,137
COVID-19 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557	COVID-19			$ -	$ 11,500
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557				$ 9,225,859	$ 37,952,601
CHILD AND ADULT CARE FOOD PROGRAM	10.558				$ 17,550,832	$ 17,706,438
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (SEE NOTE 4)	10.559				$ 4,970,706	$ 5,148,817
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560				$ -	$ 2,767,035
	10.560*				$ -	$ 34,362
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561				$ 2,309,988	$ 57,340,949
	10.561*				$ -	$ 1,003,902
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565				$ 244,820	$ 245,836
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568				$ 1,113,211	$ 1,115,970
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572				$ -	$ 260,773
FARM TO SCHOOL GRANT PROGRAM	10.575				$ -	$ 2,814
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576				$ -	$ 51,415
WIC GRANTS TO STATES (WGS)	10.578				$ -	$ 54,290
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579				$ 203,307	$ 230,707
FRESH FRUIT AND VEGETABLE PROGRAM	10.582				$ -	$ 2,357,804
COOPERATIVE FORESTRY ASSISTANCE	10.664				$ 85,932	$ 483,286
FOREST LEGACY PROGRAM	10.676				$ -	$ 1,024,855
FOREST HEALTH PROTECTION	10.680*				$ -	$ 64,413
STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	10.698				$ -	$ 10,302
PARTNERSHIP AGREEMENTS	10.699*				$ -	$ 11,622
RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	10.707*				$ -	$ 9,999
SOIL SURVEY	10.903*				$ -	$ 47,570

***Research and Development Expenditures CFDA**

ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912				$ -	$ 17,823
	10.912*				$ -	$ 94,899
FARM AND RANCH LANDS PROTECTION PROGRAM	10.913				$ -	$ 833,759
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932				$ -	$ (184)
	10.932*				$ 3,010	$ 21,248
A MULTIMEDIA WEBSITE FOR CONNECTICUT WOODLOTS/	10.U01	AG201116			$ -	$ 693
FARM TO SCHOOL OUTREACH AND TRAINING	10.U01	18SDE0131AA			$ -	$ 27,095
IMPROVING EFFICIENCY AND EFFECTIVENESS OF FARM TO SCHOOL IN CT	10.U01	19SDE0141AA			$ -	$ 39,987
UCONN - USFA CLIMATE HUB PARTNERSHIP	10.U01	14-JV-11242306-097			$ -	$ 3,197
DEPARTMENT OF AGRICULTURE DIRECT PROGRAMS Total					**$ 182,219,312**	**$ 1,063,273,613**
DEPARTMENT OF AGRICULTURE PASS THROUGH PROGRAMS						
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001*		AG170185 USDA-NAL-58-8250-8-002-2	VERMONT LAW SCHOOL VERMONT LAW SCHOOL	$ -	$ 44,790
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200*		5890-NER15OHP-Aulakh	RUTGERS UNIVERSITY	$ -	$ 1,773
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		SNE18-01-33243 SNE19-01-34268	UNIVERSITY OF VERMONT UNIVERSITY OF VERMONT	$ -	$ 70,523
	10.215*		Subaward 18 010456 B 00 CoordinatorPDP17-32231 GNE17-146-31064 GNE19-213-33243 LNE18-363-32231 PDP18-33243	UNIVERSITY OF MASSACHUSETTS, AMHERST UNIVERSITY OF VERMONT UNIVERSITY OF VERMONT UNIVERSITY OF VERMONT UNIVERSITY OF VERMONT UNIVERSITY OF VERMONT	$ 5,947	$ 202,941
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.223*		2015-38422-24059(6)	UNIVERSITY OF TEXAS, RIO GRANDE VALLEY	$ -	$ 14,469
RESEARCH INNOVATION AND DEVELOPMENT GRANTS IN ECONOMIC (RIDGE)	10.255*		101383-00001/PO #EP01520199	TUFTS UNIVERSITY	$ -	$ 8,732
HOMELAND SECURITY_AGRICULTURAL	10.304		Subaward No. 80289-10770	CORNELL UNIVERSITY	$ -	$ 22,367
	10.304*		80289-10764	CORNELL UNIVERSITY	$ -	$ 22,115
SPECIALTY CROP RESEARCH INITIATIVE	10.309*		6063-PP2016-Stoner Subaward No. UFDSP00010709	RUTGERS UNIVERSITY UNIVERSITY OF FLORIDA	$ -	$ 371,787
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310*		201700151-01 6103-CAES-USDA-9568 PO-0000128215 2015-0097-20 2016-1038-02 60050299-UC Subaward No. 60045862 5883-UC-UP-3729 Subaward # 61010-Z5065204 Subaward # 0000000430	UNIVERSITY OF CALIFORNIA, DAVIS PENNSYLVANIA STATE UNIVERSITY LOUISIANA STATE UNIVERSITY NORTH CAROLINA STATE UNIVERSITY NORTH CAROLINA STATE UNIVERSITY OHIO STATE UNIVERSITY OHIO STATE UNIVERSITY PENNSYLVANIA STATE UNIVERSITY UNIVERSITY OF MARYLAND, COLLEGE PARK UNIVERSITY OF WISCONSIN, MADISON	$ -	$ 240,444

*Research and Development Expenditures CFDA

		UNR-20-46 UNLV GR08663/USDA 2017-67022-26608	UNIVERSITY OF NEVADA, RENO UNIVERSITY OF NEVADA LAS VEGAS (UNLV)	$ -	$ 29,210
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329*	86935-11195 86935-11206	CORNELL UNIVERSITY CORNELL UNIVERSITY	$ -	$ 10,846
FOOD INSECURITY NUTRITION INCENTIVE GRANTS PROGRAM	10.331*	AG190893	FARM FRESH RHODE ISLAND	$ -	$ 60,490
COOPERATIVE EXTENSION SERVICE	10.500	A00-0983-S049 S19115 Subaward# 57361 C00059381-5 Subaward# C00067296-1	KANSAS STATE UNIVERSITY KANSAS STATE UNIVERSITY UNIVERSITY OF DELAWARE UNIVERSITY OF MISSOURI UNIVERSITY OF MISSOURI	$ -	$ 38,244
COOPERATIVE FORESTRY ASSISTANCE	10.664*	Cost Center 10646	THE FOREST STEWARDS GUILD	$ -	$ 4,451
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932*	Agreemwnt #11-UCONN-SH	CONNECTICUT ASSOCIATION OF CONSERVATION DISTRICTS	$ -	$ 126,929
DEPARTMENT OF AGRICULTURE PASS THROUGH PROGRAMS Total				**$ 5,947**	**$ 1,270,111**
DEPARTMENT OF AGRICULTURE Total				**$ 182,225,259**	**$ 1,064,543,724**
DEPARTMENT OF COMMERCE					
DEPARTMENT OF COMMERCE DIRECT PROGRAMS					
NOAA MISSION-RELATED EDUCATION AWARDS	11.008			$ -	$ 6,192
OCEAN ACIDIFICATION PROGRAM (OAP)	11.017*			$ 3,254	$ 6,686
CLUSTER GRANTS	11.020*			$ -	$ 64,211
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE	11.303*			$ -	$ 172,267
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407			$ -	$ 19,858
SEA GRANT SUPPORT	11.417			$ 106,980	$ 1,205,082
	11.417*			$ 27,081	$ 411,334
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419			$ -	$ 2,210,177
COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES	11.420*			$ -	$ 11,068
CLIMATE AND ATMOSPHERIC RESEARCH	11.431*			$ 26,532	$ 122,342
COOPERATIVE FISHERY STATISTICS	11.434			$ -	$ 72,995
CONGRESSIONALLY IDENTIFIED AWARDS AND PROJECTS	11.469			$ -	$ 35,986
UNALLIED SCIENCE PROGRAM	11.472			$ -	$ 79,324
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474			$ -	$ 161,090
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH_COASTAL OCEAN PROGRAM	11.478*			$ -	$ 149,897
STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	11.549			$ -	$ 37
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11.609*			$ -	$ 42,928
MARINE DEBRIS PROGRAM	11.999*			$ 5,048	$ 100,848
DEPARTMENT OF COMMERCE DIRECT PROGRAMS Total				**$ 168,895**	**$ 4,872,322**
DEPARTMENT OF COMMERCE PASS THROUGH PROGRAMS					
NOAA MISSION-RELATED EDUCATION AWARDS	11.008	AG190951	PROJECT OCEANOLOGY	$ -	$ 1,043
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012*	A008-001a Preaward Preaward UWSC10786 BPO#35255	NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS RUTGERS UNIVERSITY UNIVERSITY OF WASHINGTON	$ -	$ 344,595

*Research and Development Expenditures CFDA

SEA GRANT SUPPORT	11.417		20-09-004	UNIVERSITY OF MISSISSIPPI	$ -	$ 5,770
	11.417*		A101322 A101388 KK2021	WOODS HOLE OCEANOGRAPHIC INSTITUTION WOODS HOLE OCEANOGRAPHIC INSTITUTION UNIVERSITY OF CALIFORNIA, SANTA BARBARA	$ -	$ 21,744
CLIMATE AND ATMOSPHERIC RESEARCH	11.431*		UWSC10546/BPO32188	UNIVERSITY OF WASHINGTON	$ -	$ 64,403
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432*		UWSC10474	UNIVERSITY OF WASHINGTON	$ -	$ 17,578
MARINE MAMMAL DATA PROGRAM	11.439*		160002056 UAF 17-0033	AK DEPARTMENT OF FISH AND GAME UNIVERSITY OF ALASKA, FAIRBANKS	$ -	$ 19,281
OFFICE FOR COASTAL MANAGEMENT	11.473*		MA1112017CT	NATURE CONSERVANCY	$ 37,462	$ 75,754
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY CONSTRUCTION GRANT PROGRAM	11.618*		AG181217	ENFIELD FIRE DEPARTMENT, CT	$ -	$ 72,220
ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	11.619*		AG180853	NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	$ -	$ 50,450
MACHINE LEARNING AND TEXT ANALYTICS FOR CENSUS OPERATIONS	11.U01*	CODS DO-UCONN-2019-001	CODS DO-UCONN-2019-001	GUNNISON CONSULTING GROUP	$ -	$ 52,912
TEXT & DATA ANALYTICS FOR CENSUS OPERATIONS	11.U01*	S/C-001 UCUE2018-USCB	S/C-001 UCUE2018-USCB	NEWLIGHT TECHNOLOGIES	$ -	$ 49,955
VALIDATION OF AN EXHALED NITRIC OXIDE (NO) BASED MODEL OF HYPERBARIC OXIDATIVE STRESS AND PULMONARY OXYGEN TOXICITY SUSCEPTIBILITY PRE- AND POST-DIV	11.U01*	PO10215908	PO10215908	LEIDOS	$ -	$ 2,491
DEPARTMENT OF COMMERCE PASS THROUGH PROGRAMS Total					**$ 37,462**	**$ 778,196**
DEPARTMENT OF COMMERCE Total					**$ 206,357**	**$ 5,650,518**
DEPARTMENT OF DEFENSE						
DEPARTMENT OF DEFENSE DIRECT PROGRAMS						
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113				$ -	$ 33,453
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300				$ 189,014	$ 374,254
	12.300*				$ 1,450,754	$ 6,415,640
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351*				$ -	$ 31,099
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400				$ -	$ 198,668
COVID-19 NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401	COVID-19			$ -	$ 28,190
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401				$ -	$ 25,905,418
NATIONAL GUARD CHALLENGE PROGRAM	12.404				$ -	$ 663,978
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420				$ -	$ 18,760
	12.420*				$ 3,259	$ 550,100
BASIC SCIENTIFIC RESEARCH	12.431*				$ -	$ 45,238
TROOPS TO TEACHERS GRANT PROGRAM	12.620				$ -	$ 154,884
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630				$ 102,692	$ 102,692
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800*				$ 1,267,441	$ 2,685,193
MATHEMATICAL SCIENCES GRANTS PROGRAM	12.901				$ -	$ 5,430
	12.901*				$ -	$ 24,129
NTO AND DNAN TRANSFORMATIONS QUANTIFIED USING ENRICHED STABLE ISOTOPE TRACERS	12.U01*	12W912HQ19C0019			$ -	$ 159,626
SIMULATION-BASED UNCERTAINTY QUANTIFICATION OF MANUFACTURING TECHNOLOGIES	12.U01*	12FA8650-18-C-5700			$ -	$ 1,222,820
STABLE-ISOTOPE LABELED TRACERS, AN INNOVATION WAY TO VALIDATE NATURAL ATTENUATION OF RDX IN GROUNDWATER	12.U01*	12N39430-17-C-1931			$ -	$ 78,329
		12W912HZ19P0173			$ 7,012	$ 28,221
TRACKING THE HEALTH OF SOLDIERS WITH ADVANCED IMPLANTABLE NANO-SENSORS	12.U01*	12W81XWH-15-C-0069			$ (1,351)	$ 517,307
DEPARTMENT OF DEFENSE DIRECT PROGRAMS Total					**$ 3,018,821**	**$ 39,243,429**

*Research and Development Expenditures CFDA

DEPARTMENT OF DEFENSE PASS THROUGH PROGRAMS

BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300*		13000469-028	PURDUE UNIVERSITY	$	-	$	138,213
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351*		HDTM1-18-1-0053/P00001	LABORATORY OF THE MINISTRY OF AGRICULTURE OF GEORGIA	$	-	$	29,214
PEST MANAGEMENT AND VECTOR CONTROL RESEARCH	12.355*		89560-11277	CORNELL UNIVERSITY	$	-	$	26,915
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420*		WFUHS 441059 ER-09 94598298 Subaward# 3885/PO# 915062 0056666(413614-15)/DODW81XWH1720073 UNIV OF VERMONT PO#182157/DOD	WAKE FOREST UNIVERSITY UNIVERSITY OF SOUTHERN CALIFORNIA JACKSON (HENRY M.) FOUNDATION UNIVERSITY OF PITTSBURGH UNIVERSITY OF VERMONT	$	-	$	312,925
BASIC SCIENTIFIC RESEARCH	12.431*		504108-78050 598291-78050 1000 G SA915	NORTHEASTERN UNIVERSITY NORTHEASTERN UNIVERSITY UNIVERSITY OF CALIFORNIA, LOS ANGELES	$	-	$	350,489
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630*		PO #2605995 UWSC11559 WSU20-00138 NSTA/US ARMY 19-871-007 NSTA/US ARMY 19-871-106 NSTA 20-871-007 / W911SR-15-2-0001	UNITED TECHNOLOGIES-RESEARCH CENTER UNIVERSITY OF WASHINGTON WICHITA STATE UNIVERSITY NATIONAL SCIENCE TEACHERS ASSOCIATION NATIONAL SCIENCE TEACHERS ASSOCIATION NATIONAL SCIENCE TEACHERS ASSOCIATION	$	-	$	183,057
ADDITIVE MANUFACTURING FOR LI-ION BATTERIES	12.U01*	12SC 87363-8012-46	SC 87363-8012-46	PHYSICAL SCIENCES	$	-	$	37,662
AF 182-100 SBIR-PHASE I: COUPLED INFUSION-CURE MODELING SIMULATION FOR LOW-COST COMPOSITE PARTS FOR PROCESS DEFECTS AND GEOMETRIC CONFORMITY	12.U01*	12AG 190439	AG 190439	GLOBAL ENGINEERING AND MATERIALS	$	-	$	32,463
COMPUTATIONALLY EFFICIENT, ACCURATE AND UNCERTAINTY CHARACTERIZED CHEMICAL KINETICS FOR HYDROCARBON FUELS	12.U01*	20190768	20190768	CFD RESEARCH CORPORATION	$	-	$	45,651
DESIGN AND PROCESSING OF LOW PHASE NOISE LASER AND GAIN CHIP	12.U01*	12PO# 183190	PO# 183190	SYSTEMS ENGINEERING ASSOCIATES CORPORATION (SEA CORP)	$	-	$	24,339
DOES HEART RATE VARIABILITY PREDICT IMPAIRMENT OF OPERATIONAL PERFORMANCE IN DIVERS?	12.U01*	3130892	3130892	DUKE UNIVERSITY	$	-	$	29,734
EFFECT OF WAKEFULNESS ON AUDITORY CUED VISUAL SEARCH	12.U01*	12PO10209796	PO10209796	LEIDOS	$	-	$	18,946
HIGH SENSITIVITY SQUIDS FOR MAGNETIC FIELD DETECTION	12.U01*	12PO 4440943540	PO 4440943540	MINISTRY OF DEFENSE (ISRAEL)	$	-	$	91,805
HIGHLY-MANEUVERING OBSCURED TARGET EXTRACTION WITH OTHR	12.U01*	12CRFR-054	CRFR-054	MATRIX RESEARCH	$	-	$	140,576
IMPACT POINT PREDICTION RESEARCH FOR SHORT & MEDIUM RANGE THRUSTING PROJECTILES"	12.U01*	12PO #4440278825	PO #4440278825	MINISTRY OF DEFENSE (ISRAEL)	$	-	$	47,549
INTEGRATED BIAS ESTIMATION AND TRACKING FOR EO/IR FUSED SYSTEMS	12.U01*	12SC17-C046-1	SC17-C046-1	TOYON	$	-	$	86,084
INTELLIGENT ULTRAFAST LASER SYSTEM FOR INSPECTION OF MICROELECTRONICS	12.U01*	10651158	10651158	AEROCYONICS	$	-	$	1,943
SWEAT ELECTRICAL SENSOR VALIDATION DURING EXERCISE AND REST (SEVERE) AFRL NEXTFLEX VALIDATION	12.U01*	12Agmt # 77723/1150704	Agmt # 77723/1150704	RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	$	-	$	113,063
TECHNICAL DIRECTIVE TD-O1-007: TURKEY MOFAL EPIDEMIOLOGY AND LABORATORY DIAGNOSTIC TESTING	12.U01*	12PO10204923	P010204923	LEIDOS	$	88,978	$	102,412

*Research and Development Expenditures CFDA

TECHNICAL DIRECTIVE TD-O2-010: MINISTRY OF AGRICULTURE AND FORESTRY (MAF) EPIDEMIOLOGY AND LABORATORY DIAGNOSTIC TRAINING II	12.U01*	12P010204923	P010204923	LEIDOS	$ -	$ 289,841
THE PANTHEON SECURE COMPUTATION SYSTEM	12.U01*	12AG 180652	AG 180652	STEALTH SOFTWARE	$ -	$ 35,986
DEPARTMENT OF DEFENSE PASS THROUGH PROGRAMS Total					**$ 88,978**	**$ 2,138,867**
DEPARTMENT OF DEFENSE Total					**$ 3,107,799**	**$ 41,382,296**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT DIRECT PROGRAMS						
MULTIFAMILY HOUSING SERVICE COORDINATORS	14.191				$ 391,527	$ 391,527
SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM (SEE NOTE 1)	14.195				$ -	$ 5,507,540
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228				$ 7,813,886	$ 8,299,162
EMERGENCY SOLUTIONS GRANT PROGRAM	14.231				$ 2,268,497	$ 2,268,497
SHELTER PLUS CARE	14.238				$ -	$ 35,676
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239				$ 666,317	$ 6,051,930
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241				$ 252,205	$ 252,205
SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY (SEE NOTE 1)	14.249				$ -	$ 68,329
CONTINUUM OF CARE PROGRAM	14.267				$ 6,623,792	$ 29,312,850
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269				$ -	$ 5,799,780
	14.269*				$ -	$ 1,785,501
NATIONAL DISASTER RESILIENCE COMPETITION	14.272				$ -	$ 3,165,685
HOUSING TRUST FUND	14.275				$ 363,713	$ 876,775
YOUTH HOMELESSNESS DEMONSTRATION PROGRAM	14.276				$ 2,735,583	$ 2,735,583
PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES	14.326				$ -	$ 500,770
FAIR HOUSING ASSISTANCE PROGRAM_STATE AND LOCAL	14.401				$ -	$ 116,446
LOWER INCOME HOUSING ASSISTANCE PROGRAM_SECTION 8 MODERATE REHABILITATION	14.856				$ -	$ 43,328
SECTION 8 HOUSING CHOICE VOUCHERS (SEE NOTE 1)	14.871				$ -	$ 92,484,976
MAINSTREAM VOUCHERS	14.879				$ -	$ 2,006,773
FAMILY SELF-SUFFICIENCY PROGRAM	14.896				$ -	$ 206,931
LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM	14.905				**$ 1,147,081**	**$ 1,147,081**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT DIRECT PROGRAMS Total					**$ 22,262,601**	**$ 163,057,345**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PASS THROUGH PROGRAMS						
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		LTR-1017 18-0008	CITY OF MERIDEN CITY OF MIDDLETOWN	$ -	$ 8,657
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PASS THROUGH PROGRAMS Total					**$ -**	**$ 8,657**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total					**$ 22,262,601**	**$ 163,066,002**
DEPARTMENT OF THE INTERIOR						
DEPARTMENT OF THE INTERIOR DIRECT PROGRAMS						
WATER DESALINATION RESEARCH AND DEVELOPMENT PROGRAM	15.506*				$ -	$ 34,409
SPORT FISH RESTORATION PROGRAM	15.605				$ -	$ 2,854,078
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608				$ -	$ 47,839
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611				$ -	$ 16,607
					$ 245,580	$ 4,671,920
	15.611*				$ -	$ 288,967
CLEAN VESSEL ACT PROGRAM	15.616				$ 1,014,757	$ 1,386,779
SPORTFISHING AND BOATING SAFETY ACT	15.622				$ 189,886	$ 201,478
NORTH AMERICAN WETLANDS CONSERVATION FUND	15.623				$ 272,000	$ 273,652
WILDLIFE CONSERVATION AND RESTORATION	15.625				$ -	$ 1,549
COASTAL PROGRAM	15.630*				$ -	$ 51,523
STATE WILDLIFE GRANTS	15.634				$ 33,511	$ 406,833
ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	15.660*				$ -	$ 743
HIGHLANDS CONSERVATION PROGRAM	15.667				$ 326,500	$ 1,326,500
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805*				$ 14,268	$ 133,108
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.808*				$ 3,087	$ 111,204
NATIONAL COOPERATIVE GEOLOGIC MAPPING PROGRAM	15.810				$ -	$ 5,616
	15.810*				$ -	$ 91,545
NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION PROGRAM	15.814				$ -	$ 17,900
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904				$ 82,783	$ 714,114
OUTDOOR RECREATION_ACQUISITION, DEVELOPMENT AND PLANNING	15.916				$ 375,000	$ 1,039,250
NATIONAL MARITIME HERITAGE GRANTS PROGRAM	15.925				$ 9,175	$ 12,454
HISTORIC PRESERVATION FUND GRANTS TO PROVIDE DISASTER RELIEF TO HISTORIC PROPERTIES DAMAGED BY HURRICANE SANDY	15.957				$ (72,961)	$ (70,981)
WATER USE AND DATA RESEARCH	15.981				$ -	$ 51,581

*Research and Development Expenditures CFDA

ASSESSING PROCESSES THAT DRIVE FISHERIES PRODUCTIVITY ON NEW ENGLAND SAND SHOALS	15.U01*	MOA-2018-036/11582			$ -	$ 52,191
TOWARD NEAR REAL-TIME MONITORING AND CHARACTERIZATION OF LAND SURFACE CHANGE FOR THE CONTERMINOUS US	15.U01*	140G119C0008			$ 72,883	$ 270,803
DEPARTMENT OF THE INTERIOR DIRECT PROGRAMS Total					**$ 2,566,469**	**$ 13,991,662**
DEPARTMENT OF THE INTERIOR PASS THROUGH PROGRAMS						
YOUTH CONSERVATION OPPORTUNITIES ON PUBLIC LANDS	15.243*		0007060/071918	UNIVERSITY OF RHODE ISLAND	$ -	$ 974
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677*		49130	UNIVERSITY OF DELAWARE	$ -	$ (2,299)
NATIONAL LAND REMOTE SENSING_EDUCATION OUTREACH AND RESEARCH	15.815		AV18-CT-01	AMERICA VIEW	$ -	$ 13,517
AMERICAN BATTLEFIELD PROTECTION	15.926*		21H095-01 AG190779 AG191186	TEXAS TECH UNIVERSITY TOWN OF MONTAGUE, MA STONINGTON HISTORICAL SOCIETY	$ -	$ 61,877
DEPARTMENT OF THE INTERIOR PASS THROUGH PROGRAMS Total					**$ -**	**$ 74,069**
DEPARTMENT OF THE INTERIOR Total					**$ 2,566,469**	**$ 14,065,731**
DEPARTMENT OF JUSTICE						
DEPARTMENT OF JUSTICE DIRECT PROGRAMS						
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017				$ 516,413	$ 519,812
COVID-19 CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034	COVID-19			$ -	$ 25,104
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525				$ -	$ 223,224
JUVENILE JUSTICE AND DELINQUENCY PREVENTION_ALLOCATION TO STATES	16.540				$ 319,475	$ 327,651
MISSING CHILDREN'S ASSISTANCE	16.543				$ -	$ 466,068
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554				$ -	$ 2,132,913
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560*				$ -	$ 68,874
CRIME VICTIM ASSISTANCE	16.575				$ 24,266,063	$ 24,901,614
CRIME VICTIM COMPENSATION	16.576				$ -	$ 1,162,705
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588				$ 1,179,973	$ 1,732,341
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593				$ -	$ 94,496
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606				$ -	$ 894,613
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710				$ -	$ 155,170
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738				$ -	$ 31,706
					$ 758,780	$ 2,075,868
DNA BACKLOG REDUCTION PROGRAM	16.741				$ -	$ 943,720
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742				$ -	$ 308,234
SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	16.750				$ -	$ 109,000
HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	16.754				$ -	$ 663,431
SECOND CHANCE ACT REENTRY INITIATIVE	16.812				$ -	$ 159,844
					$ 33,746	$ 635,719
	16.812*				$ -	$ 9,345
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816				$ -	$ 37,686
POSTCONVICTION TESTING OF DNA EVIDENCE TO EXONERATE THE INNOCENT	16.820				$ -	$ 35,426
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.833				$ 49,669	$ 865,203
	16.833*				$ -	$ 118,027
INDIGENT DEFENSE	16.836				$ -	$ 130,805
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838				$ -	$ 1,500
EQUITABLE SHARING PROGRAM	16.922				$ -	$ 334,223
DEPARTMENT OF JUSTICE DIRECT PROGRAMS Total					**$ 27,124,119**	**$ 39,164,322**
DEPARTMENT OF JUSTICE PASS THROUGH PROGRAMS						
DRUG COURT DISCRETIONARY GRANT PROGRAM	16.585		4529058867	OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	$ -	$ 110,268
JUVENILE MENTORING PROGRAM	16.726		2018-JU-FX-0005 2019-MU-FX-0002	NATIONAL 4-H COUNCIL NATIONAL 4-H COUNCIL	$ 30,320	$ 50,658
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		2017 AJ BX 002	CITY OF HARTFORD POLICE DEPARTMENT	$ -	$ 9,829

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GIRLS IN THE JUVENILE JUSTICE SYSTEM	16.830*		PRA 1106-0003-001-001 / USDOJ	POLICY RESEARCH ASSOCIATES, INC.	$ -	$ 10,078
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		2019-ODMAP-0025	INSTITUTE OF INTERGOVERNMENTA L RESEARCH (IIR)	$ -	$ 1,755
DEPARTMENT OF JUSTICE PASS THROUGH PROGRAMS Total					**$ 30,320**	**$ 182,588**
DEPARTMENT OF JUSTICE Total					**$ 27,154,439**	**$ 39,346,910**
DEPARTMENT OF LABOR						
DEPARTMENT OF LABOR DIRECT PROGRAMS						
LABOR FORCE STATISTICS (SEE NOTE 1)	17.002				$ -	$ 1,067,228
COMPENSATION AND WORKING CONDITIONS	17.005				$ -	$ 365,740
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES (SEE NOTE 1)	17.207				$ 900,156	$ 9,750,048
COVID-19 UNEMPLOYMENT INSURANCE	17.225	COVID-19			$ -	$ 2,332,761,169
UNEMPLOYMENT INSURANCE (SEE NOTE 1 AND NOTE 7)	17.225				$ -	$ 1,419,974,128
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235				$ 856,843	$ 857,400
TRADE ADJUSTMENT ASSISTANCE (SEE NOTE 1)	17.245				$ -	$ 3,628,199
WIOA ADULT PROGRAM	17.258				$ 7,317,217	$ 9,069,431
WIOA YOUTH ACTIVITIES	17.259				$ 8,825,728	$ 10,925,139
H-1B JOB TRAINING GRANTS	17.268				$ 137,232	$ 854,104
REENTRY EMPLOYMENT OPPORTUNITIES	17.270				$ -	$ 8,027
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC) (SEE NOTE 1)	17.271				$ -	$ 132,376
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS (SEE NOTE 1)	17.273				$ -	$ 250,000
WORKFORCE INVESTMENT ACT (WIA) NATIONAL EMERGENCY GRANTS	17.277				$ 282,678	$ 843,104
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278				$ 8,969,132	$ 11,987,028
WORKFORCE INNOVATION FUND	17.283				$ 91,741	$ 91,741
APPRENTICESHIP USA GRANTS	17.285				$ 555,000	$ 1,275,584
OCCUPATIONAL SAFETY AND HEALTH_SUSAN HARWOOD TRAINING GRANTS	17.502				$ -	$ 40,373
OCCUPATIONAL SAFETY AND HEALTH_STATE PROGRAM	17.503				$ -	$ 1,373,600
CONSULTATION AGREEMENTS	17.504				$ -	$ 2,276,846
MINE HEALTH AND SAFETY GRANTS	17.600				$ -	$ 20,899
DISABILITY EMPLOYMENT POLICY DEVELOPMENT	17.720*				$ -	$ 488,492
JOBS FOR VETERANS STATE GRANTS (SEE NOTE 1)	17.801				$ -	$ 407,044
LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	17.804				$ -	$ 1,167,103
DEPARTMENT OF LABOR DIRECT PROGRAMS Total					**$ 27,935,727**	**$ 3,809,614,803**
DEPARTMENT OF LABOR PASS THROUGH PROGRAMS						
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207*		MATHEMATICA 50723S05952/US DOL	MATHEMATICA POLICY RESEARCH INC	$ -	$ 38,456
WIOA YOUTH ACTIVITIES	17.259		OSY-12-002 46355-N	NORTHWEST REGIONAL INVESTMENT BOARD RESEARCH FOUNDATION CUNY	$ -	$ 25,944
H-1B JOB TRAINING GRANTS	17.268		HG-22616-12-60-A-9	THE WORKPLACE INC.	$ -	$ 67,580
DEPARTMENT OF LABOR PASS THROUGH PROGRAMS Total					**$ -**	**$ 131,980**
DEPARTMENT OF LABOR Total					**$ 27,935,727**	**$ 3,809,746,783**
DEPARTMENT OF STATE						
DEPARTMENT OF STATE DIRECT PROGRAMS						
ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS	19.009				$ 234,088	$ 941,450
DEPARTMENT OF STATE DIRECT PROGRAMS Total					**$ 234,088**	**$ 941,450**
DEPARTMENT OF STATE PASS THROUGH PROGRAMS						
ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS	19.009		CBSA18-NWCT01	WORLD LEARNING	$ -	$ 26,197
DEPARTMENT OF STATE PASS THROUGH PROGRAMS Total					**$ -**	**$ 26,197**
DEPARTMENT OF STATE Total					**$ 234,088**	**$ 967,647**
DEPARTMENT OF TRANSPORTATION						
DEPARTMENT OF TRANSPORTATION DIRECT PROGRAMS						
AIRPORT IMPROVEMENT PROGRAM	20.106				$ -	$ (1,211)
AVIATION RESEARCH GRANTS	20.108*				$ -	$ 69,129
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200				$ -	$ 37,444
	20.200*				$ 57,662	$ 66,773
COVID-19 HIGHWAY PLANNING AND CONSTRUCTION	20.205	COVID-19			$ -	$ 2,356
HIGHWAY PLANNING AND CONSTRUCTION	20.205				$ 52,643,457	$ 609,467,874
	20.205*				$ -	$ 4,993,912
HIGHWAY TRAINING AND EDUCATION	20.215				$ -	$ 153,932
	20.215*				$ -	$ 155,017
MOTOR CARRIER SAFETY ASSISTANCE	20.218				$ -	$ 2,165,981

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RECREATIONAL TRAILS PROGRAM	20.219				$ 309,359	$ 324,705
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPROVEMENT GRANT	20.232				$ -	$ 1,621,429
SAFETY DATA IMPROVEMENT PROGRAM	20.234*				$ -	$ 25
COMMERCIAL VEHICLE INFORMATION SYSTEMS AND NETWORKS	20.237*				$ -	$ 19,312
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237				$ -	$ 753,839
RAILROAD RESEARCH AND DEVELOPMENT	20.313*				$ -	$ 26,635
FEDERAL TRANSIT_CAPITAL INVESTMENT GRANTS	20.500				$ -	$ 58,485,226
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505				$ 357,636	$ 411,734
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	20.507	COVID-19			$ -	$ 8,719,301
FEDERAL TRANSIT_FORMULA GRANTS	20.507				$ 84,559	$ 72,733,708
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509				$ 2,234,547	$ 2,456,745
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513				$ 2,481,481	$ 2,691,898
NEW FREEDOM PROGRAM	20.521				$ 399,627	$ 399,627
ALTERNATIVES ANALYSIS	20.522				$ -	$ 59,278
BUS AND BUS FACILITIES FORMULA PROGRAM	20.526				$ -	$ 9,008,112
PUBLIC TRANSPORTATION EMERGENCY RELIEF PROGRAM	20.527				$ -	$ 16,965,074
STATE AND COMMUNITY HIGHWAY SAFETY	20.600				$ 977,613	$ 2,366,923
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607				$ 2,506,449	$ 4,435,591
INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING	20.611				$ -	$ 808,350
COVID-19 NATIONAL PRIORITY SAFETY PROGRAMS	20.616	COVID-19			$ -	$ 2,154
NATIONAL PRIORITY SAFETY PROGRAMS	20.616				$ 1,218,300	$ 3,036,492
	20.616*				$ -	$ 20,691
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700				$ -	$ 882,044
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703				$ -	$ 198,085
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721				$ -	$ 26,635
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933				$ 2,480,369	$ 2,523,457
DEPARTMENT OF TRANSPORTATION DIRECT PROGRAMS Total					**$ 65,751,059**	**$ 806,088,277**
DEPARTMENT OF TRANSPORTATION PASS THROUGH PROGRAMS						
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200*		HR 12-111 PO# SUB0000987 HR 17-85 PO SUB0001265	NATIONAL ACADEMIES NATIONAL ACADEMY OF SCIENCES	$ -	$ 239,225
RAILROAD RESEARCH AND DEVELOPMENT	20.313		AG180245 AG190971 AG191417	SHORT LINE SAFETY INSTITUTE SHORT LINE SAFETY INSTITUTE SHORT LINE SAFETY INSTITUTE	$ -	$ 85,747
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701*		5710003808 UMS-1184 20160688-03-UOC 2017GC609	MASSACHUSETTS INSTITUTE OF TECHNOLOGY UNIVERSITY OF MAINE UNIVERSITY OF NORTH CAROLINA, CHARLOTTE UNIVERSITY OF TEXAS, ARLINGTON	$ -	$ 341,606
DEPARTMENT OF TRANSPORTATION PASS THROUGH PROGRAMS Total					**$ -**	**$ 666,578**
DEPARTMENT OF TRANSPORTATION Total					**$ 65,751,059**	**$ 806,754,855**
DEPARTMENT OF THE TREASURY						
DEPARTMENT OF THE TREASURY DIRECT PROGRAMS						
LOW INCOME TAXPAYER CLINICS	21.008				$ -	$ 97,701
EQUITABLE SHARING	21.016				$ -	$ 211,059
COVID-19 CORONAVIRUS RELIEF FUND	21.019	COVID-19			$ 7,282,280	$ 83,645,010
DEPARTMENT OF THE TREASURY DIRECT PROGRAMS Total					**$ 7,282,280**	**$ 83,953,770**
DEPARTMENT OF THE TREASURY Total					**$ 7,282,280**	**$ 83,953,770**
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION DIRECT PROGRAMS						
JOB DISCRIMINATION SPECIAL PROJECTS GRANT	30.002				$ -	$ 2,012
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION DIRECT PROGRAMS Total					**$ -**	**$ 2,012**
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Total					**$ -**	**$ 2,012**
GENERAL SERVICES ADMINISTRATION						
GENERAL SERVICES ADMINISTRATION DIRECT PROGRAMS						
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003				$ -	$ 30,900

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GENERAL SERVICES ADMINISTRATION DIRECT PROGRAMS Total					**$ -**	**$ 30,900**
GENERAL SERVICES ADMINISTRATION Total					**$ -**	**$ 30,900**
NATIONAL AERONAUTICS & SPACE ADMINISTRATION						
NATIONAL AERONAUTICS & SPACE ADMINISTRATION DIRECT PROGRAMS						
SCIENCE	43.001				$ -	$ 59,436
	43.001*				$ -	$ 664,523
AERONAUTICS	43.002*				$ 71,016	$ 170,006
SPACE OPERATIONS	43.007*				$ -	$ 150,632
SPACE TECHNOLOGY	43.012*				$ -	$ 94,200
NATIONAL AERONAUTICS & SPACE ADMINISTRATION DIRECT PROGRAMS Total					**$ 71,016**	**$ 1,138,797**
NATIONAL AERONAUTICS & SPACE ADMINISTRATION PASS THROUGH PROGRAMS						
SCIENCE	43.001*		HST-AR-15632.001-A A25-2018-3/PO 111694 154444UCONN 1590854	SPACE TELESCOPE SCIENCE INSTITUTE AMERICAN MUSEUM OF NATURAL HISTORY BERMUDA BIOLOGICAL STATION FOR RESEARCH CALIFORNIA INSTITUTE OF TECHNOLOGY	$ -	$ 243,883
EXPLORATION	43.003*		XHab 2019-05	NATIONAL SPACE GRANT FOUNDATION (NSGF)	$ -	$ 14,281
SPACE OPERATIONS	43.007*		R1183	DARTMOUTH COLLEGE	$ -	$ 17,421
EDUCATION	43.008		P-1420 P-1425 NNX15AI12H	UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD	$ -	$ 7,455
			Pro-Sum#1012 Pro-Sum#1012 Pro-Sum#1012 Pro-Sum#1012 Pro-Sum#1012 Pro-Sum#1012 P-1393 P-1394 P-1400 P-1401	UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD	$ -	$ 43,415
	43.008*		NNX15AI12H NNX15AI12H P-1413 P-1415 P-1461	TRINITY COLLEGE UNIVERSITY OF HARTFORD, CONNECTICUT SPACE GRANT CONSORTIUM UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD UNIVERSITY OF HARTFORD	$ -	$ 54,106
SPACE TECHNOLOGY	43.012*		12000295-028	PURDUE UNIVERSITY	$ -	$ 321,576
SEQUENTIAL STTR PHASE II: HYDROGEN BASED ENERGY CONSERVATION SYSTEM (HECS)	43.U01*	80NSSC19C0066-UConn	80NSSC19C0066-UConn	SKYRE	$ -	$ 33,816

***Research and Development Expenditures CFDA**

THE COSMIC EVOLUTION EARLY RELEASE SCIENCE SURVEY	43.U01*	.JWST-ERS-01345.016-A	JWST-ERS-01345.016-A	SPACE TELESCOPE SCIENCE INSTITUTE	$ -	$ 15,162
ULTRAVIOLET ECHOES OF QUASAR ACCRETION DISKS	43.U01*	HST-GO-15260.001-A	HST-GO-15260.001-A	SPACE TELESCOPE SCIENCE INSTITUTE	$ -	$ 26,538
ULTRAVIOLET ECHOES OF QUASAR ACCRETION DISKS FY19	43.U01*	HST-GO-15650.002-A	HST-GO-15650.002-A	SPACE TELESCOPE SCIENCE INSTITUTE	$ -	$ 123,209
NATIONAL AERONAUTICS & SPACE ADMINISTRATION PASS THROUGH PROGRAMS Total					**$ -**	**$ 900,862**
NATIONAL AERONAUTICS & SPACE ADMINISTRATION Total					**$ 71,016**	**$ 2,039,659**
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES						
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES DIRECT PROGRAMS						
PROMOTION OF THE ARTS_PARTNERSHIP AGREEMENTS	45.025				$ 563,241	$ 667,545
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS	45.149				$ -	$ 77,861
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS	45.160				$ -	$ 75,194
	45.160*				$ -	$ 59,987
PROMOTION OF THE HUMANITIES_PROFESSIONAL DEVELOPMENT	45.163				$ -	$ 92,667
PROMOTION OF THE HUMANITIES_PUBLIC PROGRAMS	45.164				$ -	$ 18,673
COVID-19 GRANTS TO STATES	45.310	COVID-19			$ -	$ 322,154
GRANTS TO STATES	45.310				$ 55,647	$ 1,562,022
LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	45.313				**$ (23)**	**$ 166,396**
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES DIRECT PROGRAMS Total					**$ 618,865**	**$ 3,042,499**
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES PASS THROUGH PROGRAMS						
PROMOTION OF THE HUMANITIES_RESEARCH	45.161		S16-136-02	JAMES MADISON UNIVERSITY	$ -	$ 1,870
PROMOTION OF THE HUMANITIES_TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162		AG170373	FOLGER INSTITUTE	$ -	$ (43)
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES PASS THROUGH PROGRAMS Total					**$ -**	**$ 1,827**
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES Total					**$ 618,865**	**$ 3,044,326**
NATIONAL SCIENCE FOUNDATION						
NATIONAL SCIENCE FOUNDATION DIRECT PROGRAMS						
ENGINEERING	47.041*				$ 13,181	$ 4,632,828
MATHEMATICAL AND PHYSICAL SCIENCES	47.049*				$ 115,138	$ 4,096,866
GEOSCIENCES	47.050*				$ 288,133	$ 2,894,092
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070*				$ 79,746	$ 3,058,779
BIOLOGICAL SCIENCES	47.074*				$ 412,143	$ 4,350,401
COVID-19 BIOLOGICAL SCIENCES	47.074*	COVID-19			$ -	$ 18,202
COVID-19 SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075*	COVID-19			$ -	$ 182,059
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075*				$ 35,325	$ 784,754
COVID-19 EDUCATION AND HUMAN RESOURCES	47.076*	COVID-19			$ -	$ 2,978
EDUCATION AND HUMAN RESOURCES	47.076				$ -	$ 526,801
	47.076*				$ 427,016	$ 4,284,454
ACADEMIC RESEARCH INFRASTRUCTURE	47.077*				$ -	$ 10,324
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079*				**$ 162,438**	**$ 742,796**
NATIONAL SCIENCE FOUNDATION DIRECT PROGRAMS Total					**$ 1,533,120**	**$ 25,585,334**
NATIONAL SCIENCE FOUNDATION PASS THROUGH PROGRAMS						
ENGINEERING	47.041*		AG171056 C17D12543 (CON-80000133) AG171434 401627-580 87558/2/1160024	THE BEAMER YALE UNIVERSITY MOBILE SENSE TECHNOLOGIES COLORADO SCHOOL OF MINES STONY BROOK UNIVERSITY	$ -	$ 17,251
MATHEMATICAL AND PHYSICAL SCIENCES	47.049*		60053790 UCONN SOSPA7-007/PO#367976	NORTHWESTERN UNIVERSITY NATIONAL RADIO ASTRONOMY OBSERVATORY	$ -	$ 41,827
GEOSCIENCES	47.050*		3004146005 NSF2023710-UCONN-1 SUBAWD001989	UNIVERSITY OF MICHIGAN DENISON UNIVERSITY UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH	$ -	$ 175,404

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BIOLOGICAL SCIENCES	47.074*		1401.18.061470 SUB00001802 2016-006 2019-004 GA11020-142299 123664-G003628 CM00002246-00 FY2019-030	NATIONAL AUDUBON SOCIETY UNIVERSITY OF GEORGIA UNIVERSITY OF PUERTO RICO, SAN JUAN UNIVERSITY OF PUERTO RICO, SAN JUAN UNIVERSITY OF VIRGINIA WASHINGTON STATE UNIVERSITY CITY COLLEGE OF NEW YORK UNIVERSITY OF KANSAS	$ -	$ 230,204
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075*		AWD 100263 (SUB00000127) SC-2000047 UNR-20-69	UNIVERSITY OF CHICAGO FLORIDA POLYTECHNIC UNIVERSITY UNIVERSITY OF NEVADA, RENO	$ -	$ 25,989
EDUCATION AND HUMAN RESOURCES	47.076*		2-2014 0602/PO 912594 1776-1011-00-B 2014-1281-00-A GA11161 150024 886K524 133380-G003963 CM00003365-00	AMERICAN MUSEUM OF NATURAL HISTORY RUTGERS UNIVERSITY UNIVERSITY OF SOUTH FLORIDA UNIVERSITY OF SOUTH FLORIDA UNIVERSITY OF VIRGINIA UNIVERSITY OF WISCONSIN, MADISON WASHINGTON STATE UNIVERSITY RESEARCH FOUNDATION OF THE CITY UNIVERSITY OF NEW YORK	$ -	$ 264,524
NATIONAL SCIENCE FOUNDATION PASS THROUGH PROGRAMS Total					**$ -**	**$ 755,199**
NATIONAL SCIENCE FOUNDATION Total					**$ 1,533,120**	**$ 26,340,533**
SMALL BUSINESS ADMINISTRATION						
SMALL BUSINESS ADMINISTRATION DIRECT PROGRAMS						
COVID-19 SMALL BUSINESS DEVELOPMENT CENTERS	59.037	COVID-19			$ -	$ 34,111
SMALL BUSINESS DEVELOPMENT CENTERS	59.037				$ -	$ 718,558
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	59.058				$ -	$ 61,632
STATE TRADE AND EXPORT PROMOTION PILOT GRANT PROGRAM	59.061				$ -	$ 215,269
SMALL BUSINESS ADMINISTRATION DIRECT PROGRAMS Total					**$ -**	**$ 1,029,570**
SMALL BUSINESS ADMINISTRATION Total					**$ -**	**$ 1,029,570**
DEPARTMENT OF VETERANS AFFAIRS						
DEPARTMENT OF VETERANS AFFAIRS DIRECT PROGRAMS						
GRANTS TO STATES FOR CONSTRUCTION OF STATE HOME FACILITIES	64.005				$ -	$ 925,847
VA ASSISTANCE TO UNITED STATES PARALYMPIC INTEGRATED ADAPTIVE SPORTS PROGRAM	64.034				$ -	$ 29,237
ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	64.124				$ -	$ 219,958
STATE CEMETERY GRANTS	64.203				$ -	$ 1,384,760
DEPARTMENT OF VETERANS AFFAIRS DIRECT PROGRAMS Total					**$ -**	**$ 2,559,802**
DEPARTMENT OF VETERANS AFFAIRS Total					**$ -**	**$ 2,559,802**
ENVIRONMENTAL PROTECTION AGENCY						
ENVIRONMENTAL PROTECTION AGENCY DIRECT PROGRAMS						
STATE INDOOR RADON GRANTS	66.032				$ -	$ 238,180

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SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034				$ -	$ 857,409
STATE CLEAN DIESEL GRANT PROGRAM	66.040				$ 348,176	$ 428,057
HEALTHY COMMUNITIES GRANT PROGRAM	66.110*				$ -	$ 4,881
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204				$ -	$ 69,722
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432				$ -	$ 1,242,463
LONG ISLAND SOUND PROGRAM	66.437				$ -	$ 131,135
					$ 169,794	$ 2,018,374
	66.437*				$ (2,285)	$ 749,538
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER (SDWA 1464(D)) (A)	66.444				$ -	$ 135,748
WATER QUALITY MANAGEMENT PLANNING	66.454				$ 104,471	$ 250,078
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460				$ 750,558	$ 750,558
	66.460*				$ -	$ 13,255
REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	66.461				$ -	$ 65,460
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472				$ -	$ 67,591
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509*				$ -	$ 102,698
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	66.511				$ -	$ 67,445
SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM	66.514*				$ -	$ 521
PERFORMANCE PARTNERSHIP GRANTS	66.605				$ -	$ 10,517,989
	66.605*				$ -	$ 38,018
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608				$ 75,315	$ 107,335
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701				$ -	$ 44,758
TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS	66.707				$ -	$ 311,383
POLLUTION PREVENTION GRANTS PROGRAM	66.708				$ -	$ 84,360
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802				$ -	$ 342,839
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804				$ -	$ 378,700
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805				$ -	$ 424,481
SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	66.809				$ -	$ 129,850
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817				$ -	$ 640,400
BROWNFIELDS ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	66.818				$ 264,190	$ 264,190
ENVIRONMENTAL PROTECTION AGENCY DIRECT PROGRAMS Total					**$ 1,710,219**	**$ 20,477,416**
ENVIRONMENTAL PROTECTION AGENCY PASS THROUGH PROGRAMS						
LONG ISLAND SOUND PROGRAM	66.437*		GR104624(CON-80001477) AG191197	YALE UNIVERSITY NEW ENGLAND INTERSTATE WATER POLLUTION CONTROL COM	$ -	$ 51,751
NATIONAL ESTUARY PROGRAM	66.456*		72841-1-1128016	RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	$ -	$ 53,389
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716		SA-2019-50 SA-2020-52	EXTENSION FOUNDATION EXTENSION FOUNDATION	$ -	$ 12,284
ADAPTING A NONPOINT SOURCE POLLUTION AND STORMWATER TRACKING TOOL TO LONG ISLAND SOUND	66.U01*	AG191223	AG191223	CENTER FOR WATERSHED PROTECTION	$ -	$ 27,673
ENVIRONMENTAL PROTECTION AGENCY PASS THROUGH PROGRAMS Total					**$ -**	**$ 145,097**
ENVIRONMENTAL PROTECTION AGENCY Total					**$ 1,710,219**	**$ 20,622,513**
NUCLEAR REGULATORY COMMISSION						
NUCLEAR REGULATORY COMMISSION DIRECT PROGRAMS						
RADIATION CONTROL - TRAINING AND COUNSELING	77.001				$ -	$ 10,848
NUCLEAR REGULATORY COMMISSION DIRECT PROGRAMS Total					**$ -**	**$ 10,848**
NUCLEAR REGULATORY COMMISSION Total					**$ -**	**$ 10,848**
DEPARTMENT OF ENERGY						
DEPARTMENT OF ENERGY DIRECT PROGRAMS						
STATE ENERGY PROGRAM	81.041				$ -	$ 988,615
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042				$ 1,568,266	$ 1,826,638

*Research and Development Expenditures CFDA

OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049*				$ 18,045	$ 2,057,324
UNIVERSITY COAL RESEARCH	81.057*				$ -	$ 29,619
CONSERVATION RESEARCH AND DEVELOPMENT	81.086*				$ -	$ 356,059
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087*				$ 333,322	$ 778,115
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089*				$ 19,717	$ 345,424
STATE ENERGY PROGRAM SPECIAL PROJECTS	81.119				$ -	$ 68,339
NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION	81.121*				$ 68,906	$ 223,806
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135*				$ -	$ 13,249
ADDITIONAL WORK SCOPE ON CHARACTERIZATION HE EFFECTS IN ISHI FERRITIC ALLOYS	81.U01*	460134			$ -	$ 16,069
B630575	81.U01*	B630575			$ -	$ 118,306
B632271	81.U01*	B632271			$ -	$ 104,131
DEVELOPMENT OF REDUCED MODELS AND EFFICIENT CHEMISTRY SOLVERS	81.U01*	PO#1833988			$ -	$ 192,061
EIC BACKGROUND STUDIES AND THE IMPACT ON THE IR AND DETECTOR DESIGN	81.U01*	1341820			$ -	$ 6,084
ELECTROPRODUCTION WITH NUCLEON AND NUCLEAR TARGETS USING CLAS AND CLAS12	81.U01*	6F-30601			$ -	$ 4,733
FORMAL ANALYSIS FOR DYNAMIC STABILITY ASSESSMENT OF LARGE INTERCONNECTED GRIDS UNDER UNCERTAINTIES	81.U01*	1343761			$ -	$ 9,498
LANL GRA PROGRAM	81.U01*	567327			$ -	$ 57,894
MAGNETIC TOPOLOGICAL MATTER	81.U01*	443647			$ -	$ 13,488
SCIENTIFIC AND HISTORICAL IMPACTS FROM THE MANHATTAN PROJECT: A LOS ALAMOS PRIMER	81.U01*	558266			$ -	$ 32,465
SEARCH FOR NEW DIRAC MATERIALS	81.U01*	AGRMT 432529 SUB 385444			$ -	$ 51,245
STOCHASTIC SIZING AND OPERATION OF GRID-LEVEL ENERGY STORAGE SYSTEMS	81.U01*	BNL-0000350226			$ -	$ 48,993
SYNTHESIS, CHARACTERIZATION, AND MAKING OF ZNO/BAO BASED NANO-ARRAY MONOLITHS	81.U01*	4000166671			$ -	$ 10,910
THE EFFECTS OF WIND ENERGY INSTALLATION ON SCHOOL DISTRICT REVENUES AND EXPENDITURES, RESOURCE ALLOCATIONS, AND STUDENT ACHIEVEMENT	81.U01*	7434420			$ -	$ 57,867
TRIPLET-DRIVEN SOLAR ENERGY CAPTURE	81.U01*	1357745			$ -	$ 96,517
DEPARTMENT OF ENERGY DIRECT PROGRAMS Total					**$ 2,008,256**	**$ 7,507,449**
DEPARTMENT OF ENERGY PASS THROUGH PROGRAMS						
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049*		SC 87361-8011-46 DOE423 S-159-000-001 403117 AG 181007	PHYSICAL SCIENCES TUFTS UNIVERSITY UES GINER 3D ARRAY TECHNOLOGY	$ -	$ 344,069
CONSERVATION RESEARCH AND DEVELOPMENT	81.086*		62279026-154262 PO #0034767	STANFORD UNIVERSITY UNIVERSITY OF NEW HAVEN	$ -	$ 49,766
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087*		4550 G WA333 A18-1252-S002 DE-EE0008423-UConn 404045 AG181061 AG181061-1 PO-0000027017 RES512578 DE-EE0007888-07-08	UNIVERSITY OF CALIFORNIA, LOS ANGELES UNIVERSITY OF TENNESSEE SKYRE GINER GINER GINER LOUISIANA STATE UNIVERSITY CASE WESTERN RESERVE UNIVERSITY AMERICAN INSTITUTE OF CHEMICAL ENGINEERS	$ -	$ 719,708
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089*		IND4097881	CUMMINS	$ -	$ 27,742
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112*		M1803472	TEXAS A&M UNIVERSITY	$ -	$ 244,638

*Research and Development Expenditures CFDA

ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135*		A101412 53721 UAF 19-0067/PO532682 2019-02	WOODS HOLE OCEANOGRAPHIC INSTITUTION MARINE BIOLOGICAL LABORATORY UNIVERSITY OF ALASKA, FAIRBANKS CHEMTRONERGY	$ 41,833	$ 598,893
EVALUATION AND VALIDATION OF A MULTIMODAL BRAIN FUNCTION BIOMARKER WITH NPC	81.U01*	AG200289	AG200289	BRAINSCOPE COMPANY	$ -	$ 88,758
GRADUATE RESEARCH SERVICES-ANDREY KIM	81.U01*	14-P0041	14-P0041	JEFFERSON SCIENCE ASSOCIATES	$ -	$ 204
DEPARTMENT OF ENERGY PASS THROUGH PROGRAMS Total					**$ 41,833**	**$ 2,073,778**
DEPARTMENT OF ENERGY Total					**$ 2,050,089**	**$ 9,581,227**
DEPARTMENT OF EDUCATION						
DEPARTMENT OF EDUCATION DIRECT PROGRAMS						
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002				$ 4,278,677	$ 5,379,503
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007				$ -	$ 3,704,964
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010				$ 113,009,050	$ 117,329,920
COVID-19 TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013	COVID-19			$ -	$ 14,630
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013				$ -	$ 670,785
SPECIAL EDUCATION_GRANTS TO STATES	84.027				$ 119,715,607	$ 138,501,632
HIGHER EDUCATION_INSTITUTIONAL AID	84.031				$ -	$ 1,263,173
FEDERAL WORK-STUDY PROGRAM	84.033				$ -	$ 3,974,324
FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS (SEE NOTE 5)	84.038				$ -	$ 20,050,933
TRIO_STUDENT SUPPORT SERVICES	84.042				$ -	$ 873,235
TRIO_TALENT SEARCH	84.044				$ -	$ 363,825
TRIO_UPWARD BOUND	84.047				$ -	$ 1,604,192
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048				$ 6,616,214	$ 9,403,523
FEDERAL PELL GRANT PROGRAM	84.063				$ -	$ 154,415,634
COVID-19 REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126	COVID-19			$ -	$ 5,557
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126				$ -	$ 23,287,734
	84.126*				$ -	$ 19,221
SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173				$ 3,686,998	$ 5,102,485
REHABILITATION SERVICES_INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177				$ -	$ 385,647
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181				$ -	$ 4,490,270
SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES_NATIONAL PROGRAMS	84.184				$ -	$ 573,786
	84.184*				$ -	$ 52,270
SAFE AND DRUG-FREE SCHOOLS - STATE GRANTS	84.186				$ (243)	$ (243)
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187				$ -	$ (134,617)
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196				$ 525,324	$ 658,892
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200*				$ -	$ 1,310,261
JAVITS GIFTED AND TALENTED STUDENTS EDUCATION	84.206				$ -	$ 198,452
	84.206*				$ 31,159	$ 1,491,979
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217				$ -	$ 184,287
CENTERS FOR INTERNATIONAL BUSINESS EDUCATION	84.220				$ -	$ 1,101
FEDERAL DIRECT STUDENT LOANS	84.268				$ -	$ 365,339,420
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287				$ 7,816,860	$ 8,029,578
EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	84.305*				$ 344,837	$ 1,138,994
RESEARCH IN SPECIAL EDUCATION	84.324*				$ 408,802	$ 1,398,107
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325				$ -	$ 342,875
	84.325*				$ 880,146	$ 2,786,832
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334				$ -	$ 1,313,700
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335				$ -	$ 218,202
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365				$ 5,782,303	$ 6,070,358
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366				$ (20,692)	$ (20,692)
IMPROVING TEACHER QUALITY STATE GRANTS	84.367				$ 15,497,941	$ 16,982,714
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	84.369				$ -	$ 4,598,332
DC OPPORTUNITY SCHOLARSHIP PROGRAM	84.370				$ -	$ 1,341
SCHOOL IMPROVEMENT GRANTS	84.377				$ 1,624,657	$ 1,624,657

*Research and Development Expenditures CFDA

TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379				$ -	$ 44,148
SCHOOL IMPROVEMENT GRANTS, RECOVERY ACT	84.388*	ARRA			$ 136,218	$ 239,449
PRESCHOOL DEVELOPMENT GRANTS	84.419				$ 1,329,719	$ 2,822,663
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424				$ 6,750,509	$ 6,888,009
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19			$ -	$ 51,335,205
DISASTER RECOVERY ASSISTANCE FOR EDUCATION	84.938				$ 174,891	$ 174,891
DEPARTMENT OF EDUCATION DIRECT PROGRAMS Total					**$ 288,588,977**	**$ 966,506,138**
DEPARTMENT OF EDUCATION PASS THROUGH PROGRAMS						
SPECIAL EDUCATION_GRANTS TO STATES	84.027		CTDOE-196019RFQDSCRS1UCONN	MA DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION	$ -	$ 552,028
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116*		P116F150028	FARMINGDALE STATE COLLEGE	$ -	$ 106
EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	84.305*		16662 UNIV60628 1554829	UNIVERSITY OF ILLINOIS, URBANA-CHAMPAIGN VANDERBILT UNIVERSITY UNIVERSITY OF COLORADO, BOULDER	$ -	$ 203,987
RESEARCH IN SPECIAL EDUCATION	84.324*		Z2104001 A18-0099-S002-A02 FY2019-104 FY2019-117	UNIVERSITY OF MARYLAND, COLLEGE PARK UNIVERSITY OF TENNESSEE UNIVERSITY OF KANSAS UNIVERSITY OF KANSAS	$ -	$ 272,858
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325		UNIV58451 4500003383 H325A120003	VANDERBILT UNIVERSITY BOSTON UNIVERSITY UNIVERSITY OF FLORIDA-CEEDAR CENTER	$ -	$ 221,774
SPECIAL EDUCATION_TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326		224440K 282070G	UNIVERSITY OF OREGON UNIVERSITY OF OREGON	$ -	$ 861,659
	84.326*		0141010602 0313000102	AMERICAN INSTITUTES FOR RESEARCH AMERICAN INSTITUTES FOR RESEARCH	$ -	$ 3,162
SPECIAL EDUCATION_EDUCATIONAL TECHNOLOGY MEDIA, AND MATERIALS FOR INDIVIDUALS WITH DISABILITIES	84.327*		60036894/PO#RF01370554	OHIO STATE UNIVERSITY	$ -	$ (562)
DEPARTMENT OF EDUCATION PASS THROUGH PROGRAMS Total					**$ -**	**$ 2,115,012**
DEPARTMENT OF EDUCATION Total					**$ 288,588,977**	**$ 968,621,150**
NATIONAL ARCHIVES & RECORDS ADMINISTRATION						
NATIONAL ARCHIVES & RECORDS ADMINISTRATION DIRECT PROGRAMS						
NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	89.003				$ 20,538	$ 30,076
NATIONAL ARCHIVES & RECORDS ADMINISTRATION DIRECT PROGRAMS Total					**$ 20,538**	**$ 30,076**
NATIONAL ARCHIVES & RECORDS ADMINISTRATION Total					**$ 20,538**	**$ 30,076**
DELTA REGIONAL AUTHORITY						
DELTA REGIONAL AUTHORITY DIRECT PROGRAMS						
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401				$ -	$ 1,559,361
DELTA REGIONAL AUTHORITY DIRECT PROGRAMS Total					**$ -**	**$ 1,559,361**
DELTA REGIONAL AUTHORITY Total					**$ -**	**$ 1,559,361**
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS						
PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND	93.003				$ -	$ 120,614
SPECIAL PROGRAMS FOR THE AGING_TITLE VII, CHAPTER 3_PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041				$ 52,519	$ 61,531

*Research and Development Expenditures CFDA

COVID-19 SPECIAL PROGRAMS FOR THE AGING_TITLE VII, CHAPTER 2_LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042	COVID-19	$ -	$ 6,412
SPECIAL PROGRAMS FOR THE AGING_TITLE VII, CHAPTER 2_LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		$ -	$ 182,013
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		$ 300,373	$ 300,373
COVID-19 SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044	COVID-19	$ 1,651,116	$ 1,651,116
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		$ 3,511,379	$ 3,929,157
	93.044*		$ -	$ 14,963
COVID-19SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045	COVID-19	$ 3,073,158	$ 3,073,158
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045		$ 7,426,411	$ 7,426,411
COVID-19 SPECIAL PROGRAMS FOR THE AGING_TITLE IV_AND TITLE II_DISCRETIONARY PROJECTS	93.048	COVID-19	$ -	$ 35,426
SPECIAL PROGRAMS FOR THE AGING_TITLE IV_AND TITLE II_DISCRETIONARY PROJECTS	93.048		$ 835,509	$ 1,020,847
	93.048*		$ -	$ 89,362
COVID-19 NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052	COVID-19	$ 960,139	$ 960,139
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		$ 1,744,682	$ 1,744,682
NUTRITION SERVICES INCENTIVE PROGRAM (SEE NOTE 4)	93.053		$ 1,600,661	$ 1,600,661
TRAINING IN GENERAL, PEDIATRIC, AND PUBLIC HEALTH DENTISTRY	93.059*		$ -	$ 242,280
LABORATORY TRAINING, EVALUATION, AND QUALITY ASSURANCE PROGRAMS	93.064		$ -	$ 140,697
STATE VITAL STATISTICS IMPROVEMENT PROGRAM	93.066		$ -	$ 1,662
COVID-19 PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	COVID-19	$ -	$ 507,657
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		$ 3,119,954	$ 7,157,654
	93.069*		$ -	$ 10,473
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		$ 98,965	$ 1,463,491
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		$ 199,929	$ 199,929
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.073*		$ 242,308	$ 425,474
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077*		$ 9,021	$ 445,639
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		$ -	$ 60,471
GUARDIANSHIP ASSISTANCE	93.090		$ -	$ 4,470,132
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		$ 428,864	$ 726,178
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION	93.094*		$ -	$ 136,481
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		$ -	$ 1,834,119
	93.103*		$ -	$ 1,414,058
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104		$ 491,824	$ 805,090
AREA HEALTH EDUCATION CENTERS POINT OF SERVICE MAINTENANCE AND ENHANCEMENT AWARDS	93.107*		$ 419,891	$ 525,326
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		$ 94,000	$ 167,968
	93.110*		$ 36,609	$ 362,011
ENVIRONMENTAL HEALTH	93.113*		$ 155,186	$ 538,741
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		$ -	$ 666,082
ORAL DISEASES AND DISORDERS RESEARCH	93.121*		$ 220,282	$ 2,380,957
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		$ 34,975	$ 177,785
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		$ 745,210	$ 3,458,109
	93.136*		$ -	$ 42,872
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		$ -	$ 778,518
HUMAN GENOME RESEARCH	93.172*		$ 1,323,305	$ 2,482,283
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		$ -	$ 36,250
	93.173*		$ 81,687	$ 1,701,681
CHILDHOOD LEAD POISONING PREVENTION PROJECTS_STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	93.197		$ -	$ 293,129
NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	93.233*		$ 146,624	$ 185,188
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		$ 76,000	$ 113,780
STATE CAPACITY BUILDING	93.240		$ -	$ 436,555
MENTAL HEALTH RESEARCH GRANTS	93.242*		$ 1,347,821	$ 6,472,114

*Research and Development Expenditures CFDA

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		$ 1,644,011	$ 8,634,627
	93.243*		$ 176,180	$ 1,629,822
ADVANCED NURSING EDUCATION GRANT PROGRAM	93.247		$ 51,126	$ 757,079
EARLY HEARING DETECTION AND INTERVENTION	93.251		$ 70,416	$ 241,864
UNIVERSAL NEWBORN HEARING SCREENING	93.251*		$ -	$ 65,364
COVID-19 POISON CENTER SUPPORT AND ENHANCEMENT GRANT	93.253*	COVID-19	$ -	$ 108
POISON CENTER SUPPORT AND ENHANCEMENT GRANT	93.253*		$ -	$ 268,086
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		$ 59	$ 226,867
	93.262*		$ -	$ 666,479
NURSE FACULTY LOAN PROGRAM (NFLP)(SEE NOTE 5)	93.264		$ -	$ 3,319,144
IMMUNIZATION COOPERATIVE AGREEMENTS (SEE NOTE 4)	93.268		$ 1,017,384	$ 34,805,461
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		$ -	$ 133,876
ALCOHOL RESEARCH PROGRAMS	93.273*		$ 137,544	$ 3,098,316
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279*		$ 1,002,539	$ 4,067,357
CENTERS FOR DISEASE CONTROL AND PREVENTION_INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		$ 57,435	$ 188,066
	93.283*		$ -	$ 45,697
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286*		$ 957,188	$ 2,082,907
NATIONAL STATE BASED TOBACCO CONTROL PROGRAMS	93.305		$ 53,215	$ 666,266
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307*		$ -	$ 299,186
TRANS-NIH RESEARCH SUPPORT	93.310*		$ 9,642	$ 425,158
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		$ -	$ 10,474
EMERGING INFECTIONS PROGRAMS	93.317		$ 2,375,188	$ 3,812,046
COVID-19 EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323	COVID-19	$ -	$ 690,990
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		$ 188,090	$ 3,491,088
	93.323*		$ -	$ 305,488
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		$ 400,480	$ 529,534
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		$ -	$ 369,020
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342		$ -	$ 859,031
COVID-19 PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354	COVID-19	$ -	$ 2,790,526
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354		$ 410,726	$ 1,770,271
NURSING RESEARCH	93.361*		$ 149,264	$ 1,112,476
NURSING STUDENT LOANS (SEE NOTE 5)	93.364		$ -	$ 19,571
STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	93.366		$ 256,204	$ 361,115
FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS	93.367		$ -	$ 237,059
ACL INDEPENDENT LIVING STATE GRANTS	93.369		$ -	$ 417,674
CANCER CAUSE AND PREVENTION RESEARCH	93.393*		$ 530,560	$ 1,673,381
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394*		$ 14,993	$ 344,243
CANCER TREATMENT RESEARCH	93.395*		$ 139,427	$ 927,995
CANCER BIOLOGY RESEARCH	93.396*		$ 230,129	$ 1,044,216
CANCER RESEARCH MANPOWER	93.398*		$ -	$ 21,979
ARRA NURSE FACULTY LOAN PROGRAM (SEE NOTE 5)	93.408	ARRA	$ -	$ 45,437
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426*		$ -	$ 192,961
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	93.426		$ 318,411	$ 1,169,075
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	93.434		$ 172,778	$ 6,670,838
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		$ 298,300	$ 552,633
STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN	93.439*		$ -	$ 191,230
STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)	93.439		$ 402,678	$ 903,858
FOOD SAFETY AND SECURITY MONITORING PROJECT	93.448		$ -	$ 691
	93.448*		$ -	$ 364,694
ACL ASSISTIVE TECHNOLOGY	93.464		$ -	$ 240,044
PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES (B)	93.478		$ -	$ 105,557
PREGNANCY ASSISTANCE FUND PROGRAM	93.500		$ (656)	$ 960,825
	93.500*		$ -	$ 81,015

*Research and Development Expenditures CFDA

THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS;PPHF	93.521		$ 88,835	$ 268,637
PROMOTING SAFE AND STABLE FAMILIES	93.556		$ 1,385,059	$ 2,895,051
	93.556*		$ -	$ 264,509
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		$ 1,178,727	$ 239,228,898
	93.558*		$ -	$ 1,002
CHILD SUPPORT ENFORCEMENT (SEE NOTE 8)	93.563		$ -	$ 50,898,195
REFUGEE AND ENTRANT ASSISTANCE_STATE ADMINISTERED PROGRAMS	93.566		$ 1,405,262	$ 1,719,051
LOW-INCOME HOME ENERGY ASSISTANCE	93.568		$ 55,348,483	$ 67,893,380
COMMUNITY SERVICES BLOCK GRANT	93.569		$ 7,186,772	$ 7,450,037
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		$ (1,650)	$ 46,965,493
REFUGEE AND ENTRANT ASSISTANCE_DISCRETIONARY GRANTS	93.576		$ 72,000	$ 73,853
STATE COURT IMPROVEMENT PROGRAM	93.586		$ -	$ 281,414
	93.586*		$ -	$ 120
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		$ 9,000	$ 513,760
	93.590*		$ -	$ 247,207
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		$ -	$ 24,814,050
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		$ 29,653	$ 56,314
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		$ -	$ 430,696
HEAD START	93.600		$ -	$ 23,483
ADOPTION INCENTIVE PAYMENTS	93.603		$ 123,936	$ 643,021
ACA - STATE INNOVATION MODELS: FUNDING FOR MODEL DESIGN AND MODEL TESTING ASSISTANCE	93.624		$ 159,692	$ 7,628,660
	93.624*		$ 752,115	$ 1,521,195
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		$ 217,159	$ 535,183
	93.630*		$ -	$ 72,173
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632*		$ 29,088	$ 640,904
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		$ 10,000	$ 193,122
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		$ 420,500	$ 1,721,913
COVID-19 FOSTER CARE_TITLE IV-E	93.658	COVID-19	$ -	$ 2,415
FOSTER CARE_TITLE IV-E	93.658		$ -	$ 83,939,554
ADOPTION ASSISTANCE	93.659		$ -	$ 48,737,136
SUBSTANCE USE-DISORDER PREVENTION THAT PROMOTES OPIOID RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT (B)	93.664		$ -	$ 1,007,382
SOCIAL SERVICES BLOCK GRANT	93.667		$ 11,936,886	$ 16,795,374
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		$ 303,134	$ 699,709
CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	93.670		$ -	$ 141,690
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671		$ 1,721,361	$ 1,721,361
JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	93.674		$ 1,038,435	$ 1,416,192
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		$ -	$ 446,247
	93.732*		$ -	$ 350,002
CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE Ð FINANCED IN PART BY THE PREVENTION AND PUBLIC HEALTH FUND (PPHF)	93.733		$ -	$ 218,295
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY Ð FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.735		$ -	$ 292,400
PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	93.738		$ 187,503	$ 620,913
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		$ 1,142,291	$ 2,166,921
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		$ -	$ 37,159,918
STATE MEDICAID FRAUD CONTROL UNITS	93.775		$ -	$ 1,979,516
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		$ -	$ 5,774,943
MEDICAL ASSISTANCE PROGRAM	93.778		$ -	$ 5,390,748,687
	93.778*		$ -	$ 493,424
OPIOID STR	93.788		$ 502,770	$ 16,089,827
	93.788*		$ -	$ 130,396
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		$ -	$ 20,509,975
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC).	93.815		$ -	$ 171,112
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817		$ 1,251,086	$ 1,323,568
CARDIOVASCULAR DISEASES RESEARCH	93.837*		$ 1,134,905	$ 3,101,055
LUNG DISEASES RESEARCH	93.838		$ -	$ 39,796

*Research and Development Expenditures CFDA

	93.838*				$ 26,761	$ 806,626
BLOOD DISEASES AND RESOURCES RESEARCH	93.839*				$ -	$ 493,648
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846*				$ 350,267	$ 4,626,235
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847*				$ 437,157	$ 3,234,272
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853*				$ 116,864	$ 4,540,075
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH	93.855*				$ 1,566,173	$ 8,145,325
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859*				$ 740,153	$ 10,559,364
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865*				$ 120,869	$ 3,481,683
AGING RESEARCH	93.866*				$ 795,068	$ 4,648,374
VISION RESEARCH	93.867*				$ -	$ 1,730,809
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	93.870				$ 9,984,590	$ 10,606,755
	93.870*				$ -	$ 49,053
MEDICAL LIBRARY ASSISTANCE	93.879*				$ -	$ 90,668
COVID-19 NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889	COVID-19			$ -	$ 581,334
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889				$ 1,682,912	$ 2,154,864
	93.889*				$ -	$ (1,238)
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898				$ 1,067,153	$ 1,438,174
GRANTS TO STATES FOR OPERATION OF OFFICES OF RURAL HEALTH	93.913				$ -	$ 191,944
HIV CARE FORMULA GRANTS	93.917*				$ -	$ 21,637
HIV CARE FORMULA GRANTS (SEE NOTE 9)	93.917				$ 10,769,872	$ 11,706,903
HEALTHY START INITIATIVE	93.926				$ 968,377	$ 1,362,935
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940				$ 1,367,084	$ 4,892,381
RESEARCH, PREVENTION, AND EDUCATION PROGRAMS ON LYME DISEASE IN THE UNITED STATES	93.942*				$ 116,064	$ 290,583
EPIDEMIOLOGIC RESEARCH STUDIES OF ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) AND HUMAN IMMUNODEFICIENCY VIRUS (HIV) INFECTION IN SELECTED POPULATION GROUPS	93.943				$ 84,510	$ 84,510
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	93.945				$ -	$ 4,285
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946				$ -	$ 147,766
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958				$ 1,650,085	$ 7,610,129
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959				$ -	$ 18,333,483
	93.959*				$ -	$ 363,169
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977				$ 14,567	$ 679,248
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982				$ 257,057	$ 257,057
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989*				$ 16,583	$ 216,750
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994				$ 1,328,238	$ 4,445,274
	93.994*				$ 20,455	$ 102,137
ACUTE PAIN MANAGEMENT BY EMS IN THE PREHOSPTIAL SETTING	93.U01*	75Q80118F32004			$ -	$ 55,163
IMPACT OF POLYMER ATTRIBUTES ON THE PERFORMANCE OF IN SITU FORMING IMPLANTS	93.U01*	75F40120C00021			$ -	$ 9,574
IMPACT OF POLYMER SOURCE VARIATIONS ON PARENTERAL MICROSPHERE DRUG PRODUCT PERFORMANCE	93.U01*	HHSF223201810115C			$ -	$ 201,901
IN VITRO AND IN VIVO ASSESSMENT OF OPHTHALMIC OINTMENTS FOR GENERIC PRODUCT EQUIVALENCE	93.U01*	HHSF223201810114C			$ 53,240	$ 243,902
IN VITRO IN-VIVO CORRELATION OF THE LONG-ACTING INJECTABLE SUSPENSIONS	93.U01*	HHSF223201710135C			$ -	$ 313,603
NATIONAL INSTITUTES OF HEALTH GRANT	93.U01*	CON			$ -	$ 195
PRODUCE SAFETY MOU WITH THE CONNECTICUT DEPARTMENT OF AGRICULTURE	93.U01	PO0000008045			$ -	$ 142,906
THE FEASIBILITY AND EFFECTIVENESS OF AN OPIOID PACKAGE (OPP) TO IMPACT OPIOID PRESCRIBING, DISPENSING, AND PATIENT USE OUTCOMES	93.U01*	75F40119C10152			$ -	$ 13,608
DEPARTMENT OF HEALTH AND HUMAN SERVICES DIRECT PROGRAMS Total					**$ 162,658,814**	**$ 6,358,902,657**
DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS THROUGH PROGRAMS						
INNOVATIONS IN APPLIED PUBLIC HEALTH RESEARCH	93.061*		SONATA SCIENTIFIC/CDC	SONATA SCIENTIFIC, LLC	$ -	$ 11,429
PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	93.084*		81477-10821	CORNELL UNIVERSITY	$ 1,957	$ 905,410
	93.103*		G-SP1810-06800/G-MP-1810-06829/G-T-1810-06839	ASSOCIATION OF FOOD AND DRUG OFFICIALS (AFDO)		
FOOD AND DRUG ADMINISTRATION_RESEARCH			GR107685(CON-80002252)	YALE UNIVERSITY	$ -	$ 32,418

*Research and Development Expenditures CFDA

MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110*	HRSA 5UG4MC27861-04 HRSA 5UG4MC27861 ISMMS-HRSA AWARD #0253-6547-4609 ISMMS 0253-6548-4609/HRSA ISMMS0253-6549-4609 PO #SC142357G	ORGANIZATION OF TERATOLOGY INFORMATION SERVICES ORGANIZATION OF TERATOLOGY INFORMATION SERVICES ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS) ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS) ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS)	$ -	$	76,395
ENVIRONMENTAL HEALTH	93.113*	2003338059 P004067101 P007567001 Project #753601 PO#EP0184202/NIH R01 ES026980	JOHNS HOPKINS UNIVERSITY UNIVERSITY OF MINNESOTA UNIVERSITY OF MINNESOTA CIENCIA TRUSTEES OF TUFTS COLLEGE	$ -	$	317,424
ORAL DISEASES AND DISORDERS RESEARCH	93.121*	F0397-1 PO#IB00132940 20-3977 PO#2000050245 SUBAWARD F7530-01 PO#iB00001369 SUBAWARD 1350 G SB824 NIH U01DE022939 (3000301333) CMC-NIH U01DE022939 ORAL FLUID DYNAMICS/NIH R41DE028217 CWRU RES514504/NIH R21DE028416 NOVA 331647/NIH R03 DE027153	NEW YORK UNIVERSITY UNIVERSITY OF SOUTH CAROLINA NEW YORK UNIVERSITY REGENTS OF THE UNIVERSITY OF CALIFORNIA LOS ANGELES THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY D/B/A CAROLINAS THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY D/B/A CAROLINAS ORAL FLUID DYNAMICS, LLC CASE WESTERN RESERVE UNIVERSITY NOVA SOUTHEASTERN UNIVERSITY INC	$ -	$	377,354
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	93.135*	GR104624(CON-80001477)	YALE UNIVERSITY	$ -	$	15,408
COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137*	AG161220	VILLAGE FOR FAMILIES AND CHILDREN	$ -	$	6,709
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143*	R154	DARTMOUTH COLLEGE	$ -	$	39,470
AIDS EDUCATION AND TRAINING CENTERS	93.145*	UMASS/HRSAOSP2018007 WA00755344CORE UMASS/HRSAOSP2018007 WA00755344 MAI UMASS/HRSAOSP2018007 WA00755344 PT HRSA/UMASS PO#WA00787245/OSP2018 066	UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS	$ -	$	(1,497)

*Research and Development Expenditures CFDA

COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153*	CCSG 18-185021-04 HRSA-17-039 CCSG 19-185023-04 Cont/HRSA CCSG 19-185023-04 Supp/HRSA	CONNECTICUT CHILDREN'S SPECIALTY GROUP INC CONNECTICUT CHILDREN'S SPECIALTY GROUP INC CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	$ -	$ 252,676
HUMAN GENOME RESEARCH	93.172*	JAX 210256-0120-03 PO#211796 JAX 210256-0121-03 / PO #213231 YALE GR100950 NIH SUB#CON-80000961	THE JACKSON LABORATORY THE JACKSON LABORATORY YALE UNIVERSITY	$ -	$ 195,279
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173*	SAS189 NWU SP0044830-PROJ0012557/NIHR01DC	SMARTY EARS APPS NORTHWESTERN UNIVERSITY	$ -	$ 33,915
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213*	710-9196 76758017 (PO#S9001412) GSU SP00013079-01/NIH R34AT009538	MIRIAM HOSPITAL UNIVERSITY OF CALIFORNIA, SAN DIEGO GEORGIA STATE UNIVERSITY	$ -	$ 47,308
HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	93.224*	CONNECTICUT RIVER VALLEY FARMWORKER	MASSACHUSETTS LEAGUE OF COMMUNITY HEALTH CENTERS, INC.	$ -	$ 27,409
POLICY RESEARCH AND EVALUATION GRANTS	93.239*	17854-00	UNIVERSITY OF ILLINOIS, CHICAGO	$ -	$ 1,712
MENTAL HEALTH RESEARCH GRANTS	93.242*	800106-a/PO # U0133639 SA0000470 Preaward 10530sc 9371sc 9397sc GR109420 (CON-80002359) 119452 NWU 60042322/NIH R01 MH107652 JOHNSHOPKINS 2002554852/R01MH103799	DREXEL UNIVERSITY SAN DIEGO STATE UNIVERSITY STANFORD UNIVERSITY UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF CALIFORNIA, SAN FRANCISCO YALE UNIVERSITY BRIGHAM AND WOMEN'S HOSPITAL NORTHWESTERN UNIVERSITY THE JOHNS HOPKINS UNIVERSITY	$ -	$ 744,102
		SUB#2002392365 / NIH R24MH106083 YALE GR107375 (CON-80001895) / NIH SUB#126315-UCHC-51/PO2000418288 BYE2129-01/NIH RF1 MH117604	THE JOHNS HOPKINS UNIVERSITY YALE UNIVERSITY HARTFORD HOSPITAL NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	$ -	$ 110,599

*Research and Development Expenditures CFDA

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243	LTR-3-14-12 LTR-3-14-12 LTR-3-14-12 LTR-3-14-12 LTR-3-14-12 LTR-3-14-12 AG171239 1H79T1080966-01	WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC CHRYSALIS CENTER YALE UNIVERSITY	$ -	$	145,813
	93.243*	AG161497 4529056874 Preaward PRE-AWARD	VILLAGE FOR FAMILIES AND CHILDREN OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	$ -	$	192,107
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262*	S51130000043620 NORTHEASTERN UNI AWARD 500326-78051 S51130000040057 CORE PO#L000780525 S51130000040057 PR B PO#L000780524 S51130000040057 OUT PO#L000780527 S51130000043620 PR B PO#L000990266 S51130000043620C OUT PO#L000990265 S51130000043620 PILOT GRANT PROGRAM S51130000043620 CORE PO#L000990267 HARVARD SCHOOL OF PUBLIC HEALTH/NIH	UNIVERSITY OF MASSACHUSETTS, LOWELL NORTHEASTERN UNIVERSITY UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS PRESIDENTS AND FELLOWS OF HARVARD COLLEGE	$ -	$	580,022
ALCOHOL RESEARCH PROGRAMS	93.273*	Project Code 0915 DUKE A032132 / NIH R01 AA021719 SUNY 1009189-76390/U10AA008401-28 SUNY 1009189-82217/UIOAA008401-30 SUNY 1009189-85979/2U10AA00840131 SUNY 62189 VCU FP00009381_SA001/NIHR01AA024466	PACIFIC INSTITUTE FOR RESEARCH AND EVALUATION (PIRE) DUKE UNIVERSITY THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK CHILDRENS CTR AT SUNY BROOKLYN, INC VIRGINIA COMMONWEALTH UNIVERSITY	$ -	$	1,041,442

*Research and Development Expenditures CFDA

DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279*	SA0000723 110406513/MP Inv #S9002152 1001408117 FP00009916_SA002 GK000135 (CON- 80000448) GR109265(CON-80002340)- 1 NIH U01DA043809/JAX PO210841 NIH U01DA043809/JAX PO212270 YALEGR104007CON80001 373/NIHDA009241 2QI 1R42DA049448/NIDA R42DA049448	SAN DIEGO STATE UNIVERSITY UNIVERSITY OF CALIFORNIA, SAN DIEGO UNIVERSITY OF IOWA VIRGINIA COMMONWEALTH UNIVERSITY YALE UNIVERSITY YALE UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY YALE UNIVERSITY Q2I, LLC	$	-	$	508,290
CENTERS FOR DISEASE CONTROL AND PREVENTION_INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283*	ACT EARLY AMBASSADORS	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	$	-	$	2,713
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286*	SUNY#100-1135875- 76398/NIH R01 NIH P41EB023912/UWSC10558 PO#35498	THE RESEARCH FOUNDATION OF STATE UNIVERSITY OF NEW YORK UNIVERSITY OF WASHINGTON	$	-	$	239,468
TEENAGE PREGNANCY PREVENTION PROGRAM	93.297*	COH 2016-35-U2-HHS2019- 39/DHHS/OAH COH HHS2020- 11/DHHS/OAH	CITY OF HARTFORD CITY OF HARTFORD	$	-	$	16,275
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307*	A19-0258-S001	UNIVERSITY OF ALABAMA	$	-	$	43,311
TRANS-NIH RESEARCH SUPPORT	93.310*	11424sc 226141271G UTEP 226141289J / NIH 2TL4GM118971	UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF TEXAS, EL PASO THE UNIVERSITY OF TEXAS AT EL PASO	$	-	$	30,825
RESEARCH INFRASTRUCTURE PROGRAMS	93.351*	YALE GR103597 (CON- 80001318) / NIH	YALE UNIVERSITY	$	-	$	134,753
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353*	0316-0167-002	KLEIN BUENDEL	$	-	$	16,037
NURSING RESEARCH	93.361*	153405530 Preaward Sub #F218419-2 SR-5395 BRIGHAM119993/NIH R21NR017256	UNIVERSITY OF WISCONSIN, MILWAUKEE UNIVERSITY OF MARYLAND, BALTIMORE UNIVERSITY OF MARYLAND, BALTIMORE BRIGHAM AND WOMEN'S HOSPITAL INC	$	-	$	227,868
SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	93.365*	JHOP PO2003735150 HRSA U1EMC27864	THE JOHNS HOPKINS UNIVERSITY	$	-	$	15,224
CANCER CAUSE AND PREVENTION RESEARCH	93.393*	87498-8014-46 PO#931471/Subaward#0519 0301-0171-002	PHYSICAL SCIENCES RUTGERS UNIVERSITY KLEIN BUENDEL	$	-	$	261,023
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394*	Subaward 0268/PO 697678 574776/PO-4295791 PRE-AWARD UMD 1903275 PO#SR00005694/NIH	RUTGERS UNIVERSITY UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF KENTUCKY UNIVERSITY OF MARYLAND AT BALTIMORE	$	-	$	245,810

*Research and Development Expenditures CFDA

CANCER TREATMENT RESEARCH	93.395*	8762sc 5101332 01062347 NM2019_SA001 NYU 13A10000008101/PO#M190 190606 GYNECOLOGIC ONCOLOGY GROUP	UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL BETH ISRAEL DEACONESS MEDICAL CENTER NAMI THERAPEUTICS CORP NEW YORK UNIVERSITY NRG ONCOLOGY FOUNDATION, INC.	$ -	$ 209,721
CANCER BIOLOGY RESEARCH	93.396*	PRE-AWARD	YALE UNIVERSITY	$ -	$ 52,972
CANCER CENTERS SUPPORT GRANTS	93.397*	9374sc YALE GR108273(CON- 80002118)/NIH	UNIVERSITY OF CALIFORNIA, SAN FRANCISCO YALE UNIVERSITY	$ -	$ 22,440
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	93.421*	AUCD 3-20-8813 / CDC 6 NU380T000280	ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	$ -	$ 5,503
ALZHEIMER'S DISEASE PROGRAM INITIATIVE (ADPI)	93.470*	LiveWell Alliance, Inc./ACL	LIVEWELL ALLIANCE, INC	$ -	$ 66,175
ACA-TRANSFORMING CLINICAL PRACTICE INITIATIVE: PRACTICE TRANSFORMATION NETWORKS (PTNS)	93.638*	WA00618467/OSP2016104/ UMASS/DHHS WA00794163/OSP2016104/ UMASS/DHHS	UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS	$ -	$ 870,095
CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	93.648	18-8-79280	RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	$ -	$ (107)
CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	93.670*	AG130109	CONNECTION	$ -	$ (126)
OPIOID STR	93.788	19MHA1043 19MHA1043 H79TI080253 H79TI080253	WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC WHEELER CLINIC	$ -	$ 39,727
	93.788*	80NSSC17M0014	BAY AREA ENVIRONMENT RESEARCH INSTITUTE	$ -	$ (2,038)
CARDIOVASCULAR DISEASES RESEARCH	93.837*	00000730 RR376-352/4945956 PRE-AWARD GR103536(CON-80001210) OSP2018074/WA00691205 21F128-01 4500002297 SUB 2002870152/NIH R01HL130649 SUB AWD# 5275 UCHC DHHS 2311 STNFRD62054803- 136064NIHR01HL146111	BROWN UNIVERSITY UNIVERSITY OF GEORGIA UNIVERSITY OF RHODE ISLAND YALE UNIVERSITY UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL TEXAS TECH UNIVERSITY BOSTON UNIVERSITY THE JOHNS HOPKINS UNIVERSITY THE PENNSYLVANIA STATE UNIVERSITY BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY	$ -	$ 896,484
		Rutgers0905 P01101901/R01HL147350	RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	$ -	$ 194,434

*Research and Development Expenditures CFDA

LUNG DISEASES RESEARCH	93.838*	WU19-311/NIHR01 HL130876 PO2941623H WU20- 459/R01 HL13087605 UNIV OF ARIZONA 553566/NIH	THE WASHINGTON UNIVERSITY THE WASHINGTON UNIVERSITY UNIVERSITY OF ARIZONA	$	-	$	5,072
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846*	PO A071106 / NIH R21AR071536	EMORY UNIVERSITY	$	-	$	21,646
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847	AG181364	PROHEALTH PHYSICIANS	$	-	$	21,552
	93.847*	CMTE/NIH R43 DK123770 Harvard SUB: 158279.5103805.0003	CELL AND MOLECULAR TISSUE ENGINEERING, LLC PRESIDENTS AND FELLOWS OF HARVARD COLLEGE	$	-	$	34,378
		P007639702 19-179499-01 UCONN DK099364 UCONNDK0088244 VUMC69341 PD303771-SC106551 GR102645 (CON-80001230) 1138946-77867 572700/PO#4326161 CELL&MOLECULAR/NIH R43 DK120011	UNIVERSITY OF MINNESOTA CONNECTICUT CHILDREN'S MEDICAL CENTER PENNSYLVANIA STATE UNIVERSITY PENNSYLVANIA STATE UNIVERSITY VANDERBILT UNIVERSITY VIRGINIA COMMONWEALTH UNIVERSITY YALE UNIVERSITY STATE UNIVERSITY OF NEW YORK, UPSTATE MEDICAL UNIVERSITY UNIVERSITY OF PENNSYLVANIA CELL AND MOLECULAR TISSUE ENGINEERING, LLC	$	-	$	309,596
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853*	PO 210865 Sub210277-0819- 05 60051731 UCONN GMO:201013_PO#0000001 874 IMPERIAL COL/U01NS099573 PO 3668156 R01NS076558/GR104722(C ON80001494) SU 29844-04948-S01/NIH 1R01NS10576	JACKSON LABORATORY NORTHWESTERN UNIVERSITY UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER, DALLAS IMPERIAL COLLEGE OF SCIENCE TECHNOLOGY AND MEDICINE YALE UNIVERSITY SYRACUSE UNIVERSITY	$	-	$	259,875
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH	93.855*	JAX NIH U01 AI124297 PO#210099 JAX NIH U01 AI124297 PO#211849 JAX LABS/NIH R01AI142086 PO#212054 JAX LABS/NIH R01AI142086 PO#213434 JAX NIH U01 AI124297 YALE GK000139 (CON- 80000451)	THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY YALE UNIVERSITY	$	-	$	217,756

*Research and Development Expenditures CFDA

BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859*	A03-0765 5104923 PRE-AWARD 7017137314 UTA19-001129 NORHTEASTERN UNIV 500568-78050/NIH NIH R35 GM124922/JAX LABS PO210593 JAX 211853-0120-02/NIH R01 GM127531 NIH R35 GM124922/JAX LABS PO#212481 JAX 210309-0121-02/NIH R01 GM127531	DUKE UNIVERSITY UNIVERSITY OF NORTH CAROLINA, CHAPEL HILL JOHNS HOPKINS UNIVERSITY SCHOOL OF MEDICINE RHODE ISLAND HOSPITAL UNIVERSITY OF TEXAS, AUSTIN NORTHEASTERN UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY	$	-	$	283,767
		SUB# 16-210890-00/R01GM114949 YALE C17A12640(CON80000126)/NIH U VA GB10638.160152/NIH R01GM080219 UNIV OF WISCONSIN/NIH 889K453 UFL/NIH R01 GM127909	WORCESTER POLYTECHNIC INSTITUTE YALE UNIVERSITY UNIVERSITY OF VIRGINIA UNIVERSITY OF WISCONSIN UNIVERSITY OF FLORIDA	$	-	$	409,322
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865*	232645 A214-538.30 A222-02 Preaward 11077sc SUBK00008368 R2076 CCMC /NIH R44HD095784	DREXEL UNIVERSITY HASKINS LABORATORIES HASKINS LABORATORIES HASKINS LABORATORIES UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF MICHIGAN FLORIDA STATE UNIVERSITY CONNECTICUT CHILDREN'S MEDICAL CENTER	$	-	$	545,579
AGING RESEARCH	93.866*	1(GG010946-08) UWSC11748/PO#BPO46863 PO 213085 0000981458 DUKE 2036681/NIH 1UH 2AG056925 DUKE 2037251 NIH UH 2AG056925 A032807/ NIH 3UH2-AG056925-03S1 JAX LABS/NIH R01AG052608 PO#210250 JAX LABS/NIH R01AG052608 PO#212056 NIH R56AG060746/JAX LABS PO213079	COLUMBIA UNIVERSITY UNIVERSITY OF WASHINGTON JACKSON LABORATORY HUTCHINSON (FRED) CANCER RESEARCH CENTER DUKE UNIVERSITY DUKE UNIVERSITY DUKE UNIVERSITY THE JACKSON LABORATORY THE JACKSON LABORATORY THE JACKSON LABORATORY	$	-	$	209,678

*Research and Development Expenditures CFDA

			UNI-250202/PRIME: R33AG061456 UNI-250202/ PRIME: R33AG061456 WU/NIH R01 AG051647 PO#2933904G SUB:00001382/ NIA: 1U54AG063546-01 NSU 331768/ NIH R01AG064003	MAYO CLINIC MAYO CLINIC THE WASHINGTON UNIVERSITY BROWN UNIVERSITY NOVA SOUTHEASTERN UNIVERSITY INC	$ -	$ 545,873
COVID-19 HIV EMERGENCY RELIEF PROJECT GRANTS	RD93.914	COVID-19	CITY OF HARTFORD/HRSA COVID-19	CITY OF HARTFORD	$ -	$ 3,765
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914*		CITY OF HARTFORD/HRSA/OUTP AMB CARE CITY OF HARTFORD/HRSA/MED CASE	CITY OF HARTFORD CITY OF HARTFORD	$ -	$ 192,426
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		GR104873 (CON-80001525) GR104873 (CON-80001525)	YALE YALE	$ 250,219	$ 267,439
	93.928*		COH HHS2019-20/HRSAU90HA30516	CITY OF HARTFORD	$ -	$ 18,962
COMPUTATIONAL DRUG DELIVERY: LEVERAGING PREDICTIVE MODELS TO DEVELOP BIOEQUIVALENT GENERIC LONG-ACTING INJECTIONS	93.U01*	AG181316	AG181316	QRONO	$ -	$ 54,566
MICROSTRUCTURE CHARACTERIZATION WITH MICRO-IMAGING AND IMAGE-BASED ANALYTICS: A NEW TOOL TO CHARACTERIZE COMPLEX POLYMER-BASED LONG ACTING DRUG PRODUCTS	93.U01*	75F40119C10157	75F40119C10157	DIGIM SOLUTION	$ -	$ 41,252
RANDOMIZED CONTROLLED TRIALS OF LIFESTYLE WEIGHT LOSS INTERVENTIONS FOR GENOME-WIDE ASSOCIATION STUDIES	93.U01*	6632.01-S06	6632.01-S06	WESTAT	$ -	$ 41,860
DEPARTMENT OF HEALTH AND HUMAN SERVICES PASS THROUGH PROGRAMS Total					**$ 252,176**	**$ 12,734,145**
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total					**$ 162,910,990**	**$ 6,371,636,802**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE DIRECT PROGRAMS						
STATE COMMISSIONS	94.003				$ -	$ 428,229
AMERICORPS	94.006				$ 1,311,114	$ 1,370,940
TRAINING AND TECHNICAL ASSISTANCE	94.009				$ -	$ 163,349
VOLUNTEERS IN SERVICE TO AMERICA	94.013				$ -	$ 2,835
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE DIRECT PROGRAMS Total					**$ 1,311,114**	**$ 1,965,353**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PASS THROUGH PROGRAMS						
AMERICORPS	94.006		2540200 830200	JUMPSTART JUMPSTART	$ -	$ 129,530
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE PASS THROUGH PROGRAMS Total					**$ -**	**$ 129,530**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total					**$ 1,311,114**	**$ 2,094,883**
SOCIAL SECURITY ADMINISTRATION						
SOCIAL SECURITY ADMINISTRATION DIRECT PROGRAMS						
SOCIAL SECURITY_DISABILITY INSURANCE	96.001				$ -	$ 24,675,570
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008				$ -	$ 68,961
SOCIAL SECURITY ADMINISTRATION DIRECT PROGRAMS Total					**$ -**	**$ 24,744,531**
SOCIAL SECURITY ADMINISTRATION Total					**$ -**	**$ 24,744,531**
DEPARTMENT OF HOMELAND SECURITY						
DEPARTMENT OF HOMELAND SECURITY DIRECT PROGRAMS						
NON-PROFIT SECURITY PROGRAM	97.008				$ 76,319	$ 76,319
BOATING SAFETY FINANCIAL ASSISTANCE	97.012				$ -	$ 1,095,676
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023				$ -	$ 201,207
FLOOD MITIGATION ASSISTANCE	97.029				$ 231,569	$ 231,569
COVID-19 DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036	COVID-19			$ -	$ 41,554
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036				$ 16,714,610	$ 19,055,425
HAZARD MITIGATION GRANT	97.039				$ 945,160	$ 1,128,077
NATIONAL DAM SAFETY PROGRAM	97.041				$ -	$ 81,528
COVID-19 EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042	COVID-19			$ -	$ 127
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042				$ 893,530	$ 5,378,686
STATE FIRE TRAINING SYSTEMS GRANTS	97.043				$ -	$ 7,782

*Research and Development Expenditures CFDA

ASSISTANCE TO FIREFIGHTERS GRANT	97.044			$ -	$ 420,143
PRE-DISASTER MITIGATION	97.047			$ 172,340	$ 173,932
PORT SECURITY GRANT PROGRAM	97.056			$ -	$ 246,704
HOMELAND SECURITY GRANT PROGRAM	97.067			$ 2,130,936	$ 3,425,021
NATIONAL EXPLOSIVES DETECTION CANINE TEAM PROGRAM	97.072			$ -	$ 219,203
RAIL AND TRANSIT SECURITY GRANT PROGRAM	97.075			$ -	$ 416,786
DEPARTMENT OF HOMELAND SECURITY DIRECT PROGRAMS Total				**$ 21,164,464**	**$ 32,199,739**
DEPARTMENT OF HOMELAND SECURITY PASS THROUGH PROGRAMS					
SECURING THE CITIES PROGRAM	97.106	UNKNOWN	NYPD	$ -	$ 282,602
DEPARTMENT OF HOMELAND SECURITY PASS THROUGH PROGRAMS Total				**$ -**	**$ 282,602**
DEPARTMENT OF HOMELAND SECURITY Total				**$ 21,164,464**	**$ 32,482,341**
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT					
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT DIRECT PROGRAMS					
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001*			$ -	$ 142,304
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT DIRECT PROGRAMS Total				**$ -**	**$ 142,304**
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT Total				**$ -**	**$ 142,304**
			Total Federal Expenditures	**$ 818,705,470**	**$ 13,496,051,074**

*Research and Development Expenditures CFDA

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SUMMARY OF PROGRAM CLUSTERS
Year Ended 6/30/2020

Cluster Name/Program Title	Federal CFDA Number	Additional Award Identification	Pass-Through Entity Name	Pass-Through Entity Identifying Number	Federal Expenditures
477 CLUSTER Program					
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558				$ 239,228,898
COMMUNITY SERVICES BLOCK GRANT	93.569				$ 7,450,037
477 CLUSTER Program Total					**$ 246,678,935**
AGING CLUSTER Program					
COVID-19 SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044	COVID-19			$ 1,651,116
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044				$ 3,929,157
COVID-19SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045	COVID-19			$ 3,073,158
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045				$ 7,426,411
NUTRITION SERVICES INCENTIVE PROGRAM (SEE NOTE 4)	93.053				$ 1,600,661
AGING CLUSTER Program Total					**$ 17,680,503**
CCDF CLUSTER Program					
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575				$ 46,965,493
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596				$ 24,814,050
CCDF CLUSTER Program Total					**$ 71,779,543**
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER Program					
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269				$ 5,799,780
NATIONAL DISASTER RESILIENCE COMPETITION	14.272				$ 3,165,685
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER Program Total					**$ 8,965,465**
CDBG - ENTITLEMENT GRANTS CLUSTER Program					
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		CITY OF MERIDEN CITY OF MIDDLETOWN	LTR-1017 18-0008	$ 8,657
CDBG - ENTITLEMENT GRANTS CLUSTER Program Total					**$ 8,657**
CHILD NUTRITION CLUSTER Program					
SCHOOL BREAKFAST PROGRAM	10.553				$ 32,741,604
COVID-19 NATIONAL SCHOOL LUNCH PROGRAM	10.555	COVID-19			$ 13,776,401
NATIONAL SCHOOL LUNCH PROGRAM (SEE NOTE 4)	10.555				$ 119,377,510
SPECIAL MILK PROGRAM FOR CHILDREN	10.556				$ 80,137
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (SEE NOTE 4)	10.559				$ 5,148,817
CHILD NUTRITION CLUSTER Program Total					**$ 171,124,469**
DISABILITY INSURANCE/SSI CLUSTER Program					
SOCIAL SECURITY_DISABILITY INSURANCE	96.001				$ 24,675,570
DISABILITY INSURANCE/SSI CLUSTER Program Total					**$ 24,675,570**
EMPLOYMENT SERVICE CLUSTER Program					
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES (SEE NOTE 1)	17.207				$ 9,750,048
JOBS FOR VETERANS STATE GRANTS (SEE NOTE 1)	17.801				$ 407,044
LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	17.804				$ 1,167,103
EMPLOYMENT SERVICE CLUSTER Program Total					**$ 11,324,195**
FEDERAL TRANSIT CLUSTER Program					
FEDERAL TRANSIT_CAPITAL INVESTMENT GRANTS	20.500				$ 58,485,226
COVID-19 FEDERAL TRANSIT_FORMULA GRANTS	20.507	COVID-19			$ 8,719,301

*Research and Development Expenditures CFDA

FEDERAL TRANSIT_FORMULA GRANTS	20.507		$	72,733,708
BUS AND BUS FACILITIES FORMULA PROGRAM	20.526		$	9,008,112
FEDERAL TRANSIT CLUSTER Program Total			**$**	**148,946,347**
FISH AND WILDLIFE CLUSTER Program				
SPORT FISH RESTORATION PROGRAM	15.605		$	2,854,078
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		$	4,688,527
FISH AND WILDLIFE CLUSTER Program Total			**$**	**7,542,605**
FMCSA CLUSTER Program				
MOTOR CARRIER SAFETY ASSISTANCE	20.218		$	2,165,981
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		$	753,839
FMCSA CLUSTER Program Total			**$**	**2,919,820**
FOOD DISTRIBUTION CLUSTER Program				
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		$	245,836
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		$	1,115,970
FOOD DISTRIBUTION CLUSTER Program Total			**$**	**1,361,806**
HEAD START Program				
HEAD START	93.600		$	23,483
HEAD START Program Total			**$**	**23,483**
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER Program				
COVID-19 HIGHWAY PLANNING AND CONSTRUCTION	20.205	COVID-19	$	2,356
HIGHWAY PLANNING AND CONSTRUCTION	20.205		$	609,467,874
RECREATIONAL TRAILS PROGRAM	20.219		$	324,705
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER Program Total			**$**	**609,794,935**
HIGHWAY SAFETY CLUSTER Program				
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		$	2,366,923
INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING	20.611		$	808,350
COVID-19 NATIONAL PRIORITY SAFETY PROGRAMS	20.616	COVID-19	$	2,154
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		$	3,036,492
HIGHWAY SAFETY CLUSTER Program Total			**$**	**6,213,919**
HOUSING VOUCHER CLUSTER Program				
SECTION 8 HOUSING CHOICE VOUCHERS (SEE NOTE 1)	14.871		$	92,484,976
MAINSTREAM VOUCHERS	14.879		$	2,006,773
HOUSING VOUCHER CLUSTER Program Total			**$**	**94,491,749**
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER Program				
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	93.870		$	10,606,755
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER Program Total			**$**	**10,606,755**
MEDICAID CLUSTER Program				
STATE MEDICAID FRAUD CONTROL UNITS	93.775		$	1,979,516
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		$	5,774,943
MEDICAL ASSISTANCE PROGRAM	93.778		$	5,390,748,687
MEDICAID CLUSTER Program Total			**$**	**5,398,503,146**
SECTION 8 PROJECT-BASED CLUSTER Program				
SECTION 8 HOUSING ASSISTANCE PAYMENTS PROGRAM (SEE NOTE 1)	14.195		$	5,507,540
SECTION 8 MODERATE REHABILITATION SINGLE ROOM OCCUPANCY (SEE NOTE 1)	14.249		$	68,329
LOWER INCOME HOUSING ASSISTANCE PROGRAM_SECTION 8 MODERATE REHABILITATION	14.856		$	43,328
SECTION 8 PROJECT-BASED CLUSTER Program Total			**$**	**5,619,197**
SNAP CLUSTER Program				
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SEE NOTE 4)	10.551		$	758,226,086
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		$	57,340,949

*Research and Development Expenditures CFDA

SNAP CLUSTER Program Total				$	**815,567,035**
SPECIAL EDUCATION CLUSTER (IDEA) Program					
SPECIAL EDUCATION_GRANTS TO STATES	84.027			$	138,501,632
		MA DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION	CTDOE-196019RFQDSCRS1UCONN	$	552,028
SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173			$	5,102,485
SPECIAL EDUCATION CLUSTER (IDEA) Program Total				**$**	**144,156,145**
STUDENT FINANCIAL ASSISTANCE PROGRAMS Program					
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007			$	3,704,964
FEDERAL WORK-STUDY PROGRAM	84.033			$	3,974,324
FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS (SEE NOTE 5)	84.038			$	20,050,933
FEDERAL PELL GRANT PROGRAM	84.063			$	154,415,634
FEDERAL DIRECT STUDENT LOANS	84.268			$	365,339,420
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379			$	44,148
NURSE FACULTY LOAN PROGRAM (NFLP)(SEE NOTE 5)	93.264			$	3,319,144
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342			$	859,031
NURSING STUDENT LOANS (SEE NOTE 5)	93.364			$	19,571
STUDENT FINANCIAL ASSISTANCE PROGRAMS Program Total				**$**	**551,727,169**
TRANSIT SERVICES PROGRAMS CLUSTER Program					
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513			$	2,691,898
NEW FREEDOM PROGRAM	20.521			$	399,627
TRANSIT SERVICES PROGRAMS CLUSTER Program Total				**$**	**3,091,525**
TRIO CLUSTER Program					
TRIO_STUDENT SUPPORT SERVICES	84.042			$	873,235
TRIO_TALENT SEARCH	84.044			$	363,825
TRIO_UPWARD BOUND	84.047			$	1,604,192
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217			$	184,287
TRIO CLUSTER Program Total				**$**	**3,025,539**
WIOA CLUSTER Program					
WIOA ADULT PROGRAM	17.258			$	9,069,431
WIOA YOUTH ACTIVITIES	17.259			$	10,925,139
		NORTHWEST REGIONAL INVESTMENT BOARD	OSY-12-002		
		RESEARCH FOUNDATION CUNY	46355-N	$	25,944
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278			$	11,987,028
WIOA CLUSTER Program Total				**$**	**32,007,542**
RESEARCH AND DEVELOPMENT Program					
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001			$	1,434,979
		VERMONT LAW SCHOOL	AG170185		
		VERMONT LAW SCHOOL	USDA-NAL-58-8250-8-002-2	$	44,790
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.001*			$	252,242
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL				$	182,863
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.025*	RUTGERS UNIVERSITY	5890-NER15OHP-Aulakh	$	1,773
COOPERATIVE FORESTRY RESEARCH	10.170*			$	460,010
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.200*			$	2,159,307
ANIMAL HEALTH AND DISEASE RESEARCH	10.202*			$	13,951
		UNIVERSITY OF MASSACHUSETTS, AMHERST	Subaward 18 010456 B 00		
		UNIVERSITY OF VERMONT	CoordinatorPDP17-32231		
	10.203*	UNIVERSITY OF VERMONT	GNE17-146-31064		
		UNIVERSITY OF VERMONT	GNE19-213-33243		
		UNIVERSITY OF VERMONT	LNE18-363-32231		
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION		UNIVERSITY OF VERMONT	PDP18-33243	$	202,941
HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	10.207*	UNIVERSITY OF TEXAS, RIO GRANDE VALLEY	2015-38422-24059(6)	$	14,469

*Research and Development Expenditures CFDA

RESEARCH INNOVATION AND DEVELOPMENT GRANTS IN ECONOMIC (RIDGE)	10.215*	TUFTS UNIVERSITY	101383-00001/PO #EP01520199	$	8,732
INTEGRATED PROGRAMS	10.223*			$	207,607
HOMELAND SECURITY_AGRICULTURAL	10.255*	CORNELL UNIVERSITY	80289-10764	$	22,115
SPECIALTY CROP RESEARCH INITIATIVE	10.303*			$	515
	10.304*	RUTGERS UNIVERSITY	6063-PP2016-Stoner		
		UNIVERSITY OF FLORIDA	Subaward No. UFDSP00010709	$	371,787
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.309*			$	1,868,374
		UNIVERSITY OF CALIFORNIA, DAVIS	201700151-01		
		PENNSYLVANIA STATE UNIVERSITY	6103-CAES-USDA-9568		
		LOUISIANA STATE UNIVERSITY	PO-0000128215		
		NORTH CAROLINA STATE UNIVERSITY	2015-0097-20		
		NORTH CAROLINA STATE UNIVERSITY	2016-1038-02		
		OHIO STATE UNIVERSITY	60050299-UC		
		OHIO STATE UNIVERSITY	Subaward No. 60045862		
		PENNSYLVANIA STATE UNIVERSITY	5883-UC-UP-3729		
		UNIVERSITY OF MARYLAND, COLLEGE PARK	Subaward # 61010-Z5065204		
		UNIVERSITY OF WISCONSIN, MADISON	Subaward # 0000000430	$	240,444
			UNR-20-46		
	10.310*	UNIVERSITY OF NEVADA, RENO	UNLV GR08663/USDA 2017-67022-		
		UNIVERSITY OF NEVADA LAS VEGAS (UNLV)	26608	$	29,210
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS		CORNELL UNIVERSITY	86935-11195		
PROGRAM		CORNELL UNIVERSITY	86935-11206	$	10,846
FOOD INSECURITY NUTRITION INCENTIVE GRANTS PROGRAM		FARM FRESH RHODE ISLAND	AG190893	$	60,490
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.329*			$	34,362
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.331*			$	1,003,902
COOPERATIVE FORESTRY ASSISTANCE	10.560*	THE FOREST STEWARDS GUILD	Cost Center 10646	$	4,451
FOREST HEALTH PROTECTION	10.561*			$	64,413
PARTNERSHIP AGREEMENTS	10.664*			$	11,622
RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	10.680*			$	9,999
SOIL SURVEY	10.699*			$	47,570
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.707*			$	94,899
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.903*			$	21,248
	10.912*	CONNECTICUT ASSOCIATION OF CONSERVATION DISTRICTS	Agreemwnt #11-UCONN-SH	$	126,929
		NORTHEASTERN REGIONAL ASSOCIATION OF COASTAL OCEAN OBSERVING SYSTEMS			
	10.932*	NORTHEASTERN REGIONAL ASSOCIATION	A008-001a		
		OF COASTAL OCEAN OBSERVING SYSTEMS	Preaward		
		RUTGERS UNIVERSITY	Preaward		
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)		UNIVERSITY OF WASHINGTON	UWSC10786 BPO#35255	$	344,595
OCEAN ACIDIFICATION PROGRAM (OAP)				$	6,686
CLUSTER GRANTS	11.012*			$	64,211
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE	11.017*			$	172,267
SEA GRANT SUPPORT	11.020*			$	411,334
		WOODS HOLE OCEANOGRAPHIC INSTITUTION			
	11.303*	WOODS HOLE OCEANOGRAPHIC INSTITUTION	A101322		
		UNIVERSITY OF CALIFORNIA, SANTA	A101388		
		BARBARA	KK2021	$	21,744
COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES	11.417*			$	11,068
CLIMATE AND ATMOSPHERIC RESEARCH				$	122,342
	11.420*	UNIVERSITY OF WASHINGTON	UWSC10546/BPO32188	$	64,403
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.431*	UNIVERSITY OF WASHINGTON	UWSC10474	$	17,578
		AK DEPARTMENT OF FISH AND GAME	160002056		
MARINE MAMMAL DATA PROGRAM		UNIVERSITY OF ALASKA, FAIRBANKS	UAF 17-0033	$	19,281
OFFICE FOR COASTAL MANAGEMENT	11.432*	NATURE CONSERVANCY	MA1112017CT	$	75,754
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH_COASTAL OCEAN PROGRAM	11.439*			$	149,897
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11.473*			$	42,928

*Research and Development Expenditures CFDA

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY CONSTRUCTION GRANT PROGRAM	11.478*		ENFIELD FIRE DEPARTMENT, CT	AG181217	$	72,220
ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	11.609*		NATIONAL INSTITUTE OF PHARMACEUTICAL TECHNOLOGY AND EDUCATION	AG180853	$	50,450
MARINE DEBRIS PROGRAM	11.618*				$	100,848
MACHINE LEARNING AND TEXT ANALYTICS FOR CENSUS OPERATIONS	11.619*	CODS DO-UCONN-2019-001	GUNNISON CONSULTING GROUP	CODS DO-UCONN-2019-001	$	52,912
TEXT & DATA ANALYTICS FOR CENSUS OPERATIONS	11.999*	S/C-001 UCUE2018-USCB	NEWLIGHT TECHNOLOGIES	S/C-001 UCUE2018-USCB	$	49,955
VALIDATION OF AN EXHALED NITRIC OXIDE (NO) BASED MODEL OF HYPERBARIC OXIDATIVE STRESS AND PULMONARY OXYGEN TOXICITY SUSCEPTIBILITY PRE- AND POST-DIV	11.U01*	PO10215908	LEIDOS	PO10215908	$	2,491
BASIC AND APPLIED SCIENTIFIC RESEARCH	11.U01*				$	6,415,640
	11.U01*		PURDUE UNIVERSITY	13000469-028	$	138,213
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.300*				$	31,099
			LABORATORY OF THE MINISTRY OF AGRICULTURE OF GEORGIA	HDTM1-18-1-0053/P00001	$	29,214
PEST MANAGEMENT AND VECTOR CONTROL RESEARCH	12.351*		CORNELL UNIVERSITY	89560-11277	$	26,915
MILITARY MEDICAL RESEARCH AND DEVELOPMENT					$	550,100
	12.355*		WAKE FOREST UNIVERSITY UNIVERSITY OF SOUTHERN CALIFORNIA JACKSON (HENRY M.) FOUNDATION UNIVERSITY OF PITTSBURGH UNIVERSITY OF VERMONT	WFUHS 441059 ER-09 94598298 Subaward# 3885/PO# 915062 0056666(413614-15)/DODW81XWH1720073 UNIV OF VERMONT PO#182157/DOD	$	312,925
BASIC SCIENTIFIC RESEARCH	12.420*				$	45,238
			NORTHEASTERN UNIVERSITY NORTHEASTERN UNIVERSITY UNIVERSITY OF CALIFORNIA, LOS ANGELES	504108-78050 598291-78050 1000 G SA915	$	350,489
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.431*		UNITED TECHNOLOGIES-RESEARCH CENTER UNIVERSITY OF WASHINGTON WICHITA STATE UNIVERSITY NATIONAL SCIENCE TEACHERS ASSOCIATION NATIONAL SCIENCE TEACHERS ASSOCIATION NATIONAL SCIENCE TEACHERS ASSOCIATION	PO #2605995 UWSC11559 WSU20-00138 NSTA/US ARMY 19-871-007 NSTA/US ARMY 19-871-106 NSTA 20-871-007 / W911SR-15-2-0001	$	183,057
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM					$	2,685,193
MATHEMATICAL SCIENCES GRANTS PROGRAM	12.630*				$	24,129
ADDITIVE MANUFACTURING FOR LI-ION BATTERIES	12.800*	12SC 87363-8012-46	PHYSICAL SCIENCES	SC 87363-8012-46	$	37,662
AF 182-100 SBIR-PHASE I: COUPLED INFUSION-CURE MODELING SIMULATION FOR LOW-COST COMPOSITE PARTS FOR PROCESS DEFECTS AND GEOMETRIC CONFORMITY	12.901*	12AG 190439	GLOBAL ENGINEERING AND MATERIALS	AG 190439	$	32,463
COMPUTATIONALLY EFFICIENT, ACCURATE AND UNCERTAINTY CHARACTERIZED CHEMICAL KINETICS FOR HYDROCARBON FUELS	12.U01*	20190768	CFD RESEARCH CORPORATION	20190768	$	45,651
DESIGN AND PROCESSING OF LOW PHASE NOISE LASER AND GAIN CHIP	12.U01*	12PO# 183190	SYSTEMS ENGINEERING ASSOCIATES CORPORATION (SEA CORP)	PO# 183190	$	24,339
DOES HEART RATE VARIABILITY PREDICT IMPAIRMENT OF OPERATIONAL PERFORMANCE IN DIVERS?	12.U01*	3130892	DUKE UNIVERSITY	3130892	$	29,734
EFFECT OF WAKEFULNESS ON AUDITORY CUED VISUAL SEARCH	12.U01*	12PO10209796	LEIDOS	PO10209796	$	18,946
HIGH SENSITIVITY SQUIDS FOR MAGNETIC FIELD DETECTION	12.U01*	12PO 4440943540	MINISTRY OF DEFENSE (ISRAEL)	PO 4440943540	$	91,805
HIGHLY-MANEUVERING OBSCURED TARGET EXTRACTION WITH OTHR	12.U01*	12CRFR-054	MATRIX RESEARCH	CRFR-054	$	140,576
IMPACT POINT PREDICTION RESEARCH FOR SHORT & MEDIUM RANGE THRUSTING PROJECTILES"	12.U01*	12PO #4440278825	MINISTRY OF DEFENSE (ISRAEL)	PO #4440278825	$	47,549
INTEGRATED BIAS ESTIMATION AND TRACKING FOR EO/IR FUSED SYSTEMS	12.U01*	12SC17-C046-1	TOYON	SC17-C046-1	$	86,084
INTELLIGENT ULTRAFAST LASER SYSTEM FOR INSPECTION OF MICROELECTRONICS	12.U01*	10651158	AEROCYONICS	10651158	$	1,943
NTO AND DNAN TRANSFORMATIONS QUANTIFIED USING ENRICHED STABLE ISOTOPE TRACERS	12.U01*	12W912HQ19C0019			$	159,626
SIMULATION-BASED UNCERTAINTY QUANTIFICATION OF MANUFACTURING TECHNOLOGIES	12.U01*	12FA8650-18-C-5700			$	1,222,820

*Research and Development Expenditures CFDA

STABLE-ISOTOPE LABELED TRACERS, AN INNOVATION WAY TO VALIDATE NATURAL ATTENUATION OF RDX IN GROUNDWATER	12.U01*	12N39430-17-C-1931			$	78,329
	12.U01*	12W912HZ19P0173			$	28,221
SWEAT ELECTRICAL SENSOR VALIDATION DURING EXERCISE AND REST (SEVERE) AFRL NEXTFLEX VALIDATION	12.U01*	12Agmt # 77723/1150704	RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK	Agmt # 77723/1150704	$	113,063
TECHNICAL DIRECTIVE TD-O1-007: TURKEY MOFAL EPIDEMIOLOGY AND LABORATORY DIAGNOSTIC TESTING		12PO10204923	LEIDOS	P010204923	$	102,412
TECHNICAL DIRECTIVE TD-O2-010: MINISTRY OF AGRICULTURE AND FORESTRY (MAF) EPIDEMIOLOGY AND LABORATORY DIAGNOSTIC TRAINING II	12.U01*	12P010204923	LEIDOS	P010204923	$	289,841
THE PANTHEON SECURE COMPUTATION SYSTEM	12.U01*	12AG 180652	STEALTH SOFTWARE	AG 180652	$	35,986
TRACKING THE HEALTH OF SOLDIERS WITH ADVANCED IMPLANTABLE NANO-SENSORS	12.U01*	12W81XWH-15-C-0069			$	517,307
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	12.U01*				$	1,785,501
YOUTH CONSERVATION OPPORTUNITIES ON PUBLIC LANDS	12.U01*		UNIVERSITY OF RHODE ISLAND	0007060/071918	$	974
WATER DESALINATION RESEARCH AND DEVELOPMENT PROGRAM	14.269*				$	34,409
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.243*				$	288,967
COASTAL PROGRAM	15.506*				$	51,523
ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	15.611*				$	743
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.630*		UNIVERSITY OF DELAWARE	49130	$	(2,299)
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.660*				$	133,108
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.677*				$	111,204
NATIONAL COOPERATIVE GEOLOGIC MAPPING PROGRAM	15.805*				$	91,545
AMERICAN BATTLEFIELD PROTECTION	15.808*		TEXAS TECH UNIVERSITY TOWN OF MONTAGUE, MA STONINGTON HISTORICAL SOCIETY	21H095-01 AG190779 AG191186	$	61,877
ASSESSING PROCESSES THAT DRIVE FISHERIES PRODUCTIVITY ON NEW ENGLAND SAND SHOALS	15.810*	MOA-2018-036/11582			$	52,191
TOWARD NEAR REAL-TIME MONITORING AND CHARACTERIZATION OF LAND SURFACE CHANGE FOR THE CONTERMINOUS US	15.926*	140G119C0008			$	270,803
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	15.U01*				$	68,874
SECOND CHANCE ACT REENTRY INITIATIVE	15.U01*				$	9,345
GIRLS IN THE JUVENILE JUSTICE SYSTEM	16.560*		POLICY RESEARCH ASSOCIATES, INC.	PRA 1106-0003-001-001 / USDOJ	$	10,078
NATIONAL SEXUAL ASSAULT KIT INITIATIVE	16.812*				$	118,027
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	16.830*		MATHEMATICA POLICY RESEARCH INC	MATHEMATICA 50723S05952/US DOL	$	38,456
DISABILITY EMPLOYMENT POLICY DEVELOPMENT	16.833*				$	488,492
AVIATION RESEARCH GRANTS	17.207*				$	69,129
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	17.720*				$	66,773
	20.108*		NATIONAL ACADEMIES NATIONAL ACADEMY OF SCIENCES	HR 12-111 PO# SUB0000987 HR 17-85 PO SUB0001265	$	239,225
HIGHWAY PLANNING AND CONSTRUCTION	20.200*				$	4,993,912
HIGHWAY TRAINING AND EDUCATION					$	155,017
SAFETY DATA IMPROVEMENT PROGRAM	20.205*				$	25
COMMERCIAL VEHICLE INFORMATION SYSTEMS AND NETWORKS	20.215*				$	19,312
RAILROAD RESEARCH AND DEVELOPMENT	20.234*				$	26,635
NATIONAL PRIORITY SAFETY PROGRAMS	20.237*				$	20,691
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.313*		MASSACHUSETTS INSTITUTE OF TECHNOLOGY UNIVERSITY OF MAINE UNIVERSITY OF NORTH CAROLINA, CHARLOTTE UNIVERSITY OF TEXAS, ARLINGTON	5710003808 UMS-1184 20160688-03-UOC 2017GC609	$	341,606
SCIENCE	20.616*				$	664,523
	20.701*		SPACE TELESCOPE SCIENCE INSTITUTE AMERICAN MUSEUM OF NATURAL HISTORY BERMUDA BIOLOGICAL STATION FOR RESEARCH CALIFORNIA INSTITUTE OF TECHNOLOGY	HST-AR-15632.001-A A25-2018-3/PO 111694 154444UCONN 1590854	$	243,883
AERONAUTICS	43.001*				$	170,006
EXPLORATION			NATIONAL SPACE GRANT FOUNDATION (NSGF)	XHab 2019-05	$	14,281

*Research and Development Expenditures CFDA

SPACE OPERATIONS	43.002*				$	150,632
	43.003*		DARTMOUTH COLLEGE	R1183	$	17,421
			TRINITY COLLEGE			
			UNIVERSITY OF HARTFORD, CONNECTICUT	NNX15AI12H		
	43.007*		SPACE GRANT CONSORTIUM	NNX15AI12H		
			UNIVERSITY OF HARTFORD	P-1413		
			UNIVERSITY OF HARTFORD	P-1415		
EDUCATION			UNIVERSITY OF HARTFORD	P-1461	$	54,106
SPACE TECHNOLOGY					$	94,200
	43.008*		PURDUE UNIVERSITY	12000295-028	$	321,576
SEQUENTIAL STTR PHASE II: HYDROGEN BASED ENERGY CONSERVATION SYSTEM (HECS)	43.012*	80NSSC19C0066-UConn	SKYRE	80NSSC19C0066-UConn	$	33,816
THE COSMIC EVOLUTION EARLY RELEASE SCIENCE SURVEY		.JWST-ERS-01345.016-A	SPACE TELESCOPE SCIENCE INSTITUTE	JWST-ERS-01345.016-A	$	15,162
ULTRAVIOLET ECHOES OF QUASAR ACCRETION DISKS	43.U01*	HST-GO-15260.001-A	SPACE TELESCOPE SCIENCE INSTITUTE	HST-GO-15260.001-A	$	26,538
ULTRAVIOLET ECHOES OF QUASAR ACCRETION DISKS FY19	43.U01*	HST-GO-15650.002-A	SPACE TELESCOPE SCIENCE INSTITUTE	HST-GO-15650.002-A	$	123,209
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS	43.U01*				$	59,987
ENGINEERING	43.U01*				$	4,632,828
			THE BEAMER	AG171056		
			YALE UNIVERSITY	C17D12543 (CON-80000133)		
	45.160*		MOBILE SENSE TECHNOLOGIES	AG171434		
			COLORADO SCHOOL OF MINES	401627-580		
			STONY BROOK UNIVERSITY	87558/2/1160024	$	17,251
MATHEMATICAL AND PHYSICAL SCIENCES	47.041*				$	4,096,866
			NORTHWESTERN UNIVERSITY			
			NATIONAL RADIO ASTRONOMY	60053790 UCONN		
			OBSERVATORY	SOSPA7-007/PO#367976	$	41,827
GEOSCIENCES	47.049*				$	2,894,092
			UNIVERSITY OF MICHIGAN			
			DENISON UNIVERSITY	3004146005		
			UNIVERSITY CORPORATION FOR	NSF2023710-UCONN-1		
			ATMOSPHERIC RESEARCH	SUBAWD001989	$	175,404
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.050*				$	3,058,779
BIOLOGICAL SCIENCES					$	4,350,401
			NATIONAL AUDUBON SOCIETY	1401.18.061470		
			UNIVERSITY OF GEORGIA	SUB00001802		
	47.070*		UNIVERSITY OF PUERTO RICO, SAN JUAN	2016-006		
			UNIVERSITY OF PUERTO RICO, SAN JUAN	2019-004		
			UNIVERSITY OF VIRGINIA	GA11020-142299		
			WASHINGTON STATE UNIVERSITY	123664-G003628		
			CITY COLLEGE OF NEW YORK	CM00002246-00		
			UNIVERSITY OF KANSAS	FY2019-030	$	230,204
COVID-19 BIOLOGICAL SCIENCES	47.074*	COVID-19			$	18,202
COVID-19 SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES		COVID-19			$	182,059
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.074*				$	784,754
			UNIVERSITY OF CHICAGO	AWD 100263 (SUB00000127)		
	47.075*		FLORIDA POLYTECHNIC UNIVERSITY	SC-2000047		
			UNIVERSITY OF NEVADA, RENO	UNR-20-69	$	25,989
COVID-19 EDUCATION AND HUMAN RESOURCES	47.075*	COVID-19			$	2,978
EDUCATION AND HUMAN RESOURCES					$	4,284,454
			AMERICAN MUSEUM OF NATURAL HISTORY			
			RUTGERS UNIVERSITY	2-2014		
			UNIVERSITY OF SOUTH FLORIDA	0602/PO 912594		
			UNIVERSITY OF SOUTH FLORIDA	1776-1011-00-B		
	47.076*		UNIVERSITY OF VIRGINIA	2014-1281-00-A		
			UNIVERSITY OF WISCONSIN, MADISON	GA11161 150024		
			WASHINGTON STATE UNIVERSITY	886K524		
			RESEARCH FOUNDATION OF THE CITY	133380-G003963		
			UNIVERSITY OF NEW YORK	CM00003365-00	$	264,524
ACADEMIC RESEARCH INFRASTRUCTURE	47.076*				$	10,324
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING					$	742,796
HEALTHY COMMUNITIES GRANT PROGRAM	47.077*				$	4,881
LONG ISLAND SOUND PROGRAM	47.079*				$	749,538

*Research and Development Expenditures CFDA

			YALE UNIVERSITY			
	66.110*		NEW ENGLAND INTERSTATE WATER	GR104624(CON-80001477)		
			POLLUTION CONTROL COM	AG191197	$	51,751
			RESEARCH FOUNDATION FOR THE STATE			
NATIONAL ESTUARY PROGRAM	66.437*		UNIVERSITY OF NEW YORK	72841-1-1128016	$	53,389
NONPOINT SOURCE IMPLEMENTATION GRANTS					$	13,255
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.456*				$	102,698
SCIENCE TO ACHIEVE RESULTS (STAR) FELLOWSHIP PROGRAM	66.460*				$	521
PERFORMANCE PARTNERSHIP GRANTS	66.509*				$	38,018
ADAPTING A NONPOINT SOURCE POLLUTION AND STORMWATER TRACKING TOOL TO LONG ISLAND SOUND	66.514*	AG191223	CENTER FOR WATERSHED PROTECTION	AG191223	$	27,673
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	66.605*				$	2,057,324
			PHYSICAL SCIENCES	SC 87361-8011-46		
			TUFTS UNIVERSITY	DOE423		
	66.U01*		UES	S-159-000-001		
			GINER	403117		
			3D ARRAY TECHNOLOGY	AG 181007	$	344,069
UNIVERSITY COAL RESEARCH	81.049*				$	29,619
CONSERVATION RESEARCH AND DEVELOPMENT					$	356,059
			STANFORD UNIVERSITY	62279026-154262		
	81.057*		UNIVERSITY OF NEW HAVEN	PO #0034767	$	49,766
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.086*				$	778,115
			UNIVERSITY OF CALIFORNIA, LOS ANGELES			
			UNIVERSITY OF TENNESSEE	4550 G WA333		
			SKYRE	A18-1252-S002		
			GINER	DE-EE0008423-UConn		
			GINER	404045		
			GINER	AG181061		
			LOUISIANA STATE UNIVERSITY	AG181061-1		
			CASE WESTERN RESERVE UNIVERSITY	PO-0000027017		
			AMERICAN INSTITUTE OF CHEMICAL	RES512578		
			ENGINEERS	DE-EE0007888-07-08	$	719,708
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.087*				$	345,424
			CUMMINS	IND4097881	$	27,742
STEWARDSHIP SCIENCE GRANT PROGRAM	81.089*		TEXAS A&M UNIVERSITY	M1803472	$	244,638
NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION					$	223,806
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.112*				$	13,249
			WOODS HOLE OCEANOGRAPHIC			
			INSTITUTION	A101412		
	81.121*		MARINE BIOLOGICAL LABORATORY	53721		
			UNIVERSITY OF ALASKA, FAIRBANKS	UAF 19-0067/PO532682		
			CHEMTRONERGY	2019-02	$	598,893
ADDITIONAL WORK SCOPE ON CHARACTERIZATION HE EFFECTS IN ISHI FERRITIC ALLOYS	81.135*	460134			$	16,069
B630575		B630575			$	118,306
B632271	81.U01*	B632271			$	104,131
DEVELOPMENT OF REDUCED MODELS AND EFFICIENT CHEMISTRY SOLVERS	81.U01*	PO#1833988			$	192,061
EIC BACKGROUND STUDIES AND THE IMPACT ON THE IR AND DETECTOR DESIGN	81.U01*	1341820			$	6,084
ELECTROPRODUCTION WITH NUCLEON AND NUCLEAR TARGETS USING CLAS AND CLAS12	81.U01*	6F-30601			$	4,733
EVALUATION AND VALIDATION OF A MULTIMODAL BRAIN FUNCTION BIOMARKER WITH NPC	81.U01*	AG200289	BRAINSCOPE COMPANY	AG200289	$	88,758
FORMAL ANALYSIS FOR DYNAMIC STABILITY ASSESSMENT OF LARGE INTERCONNECTED GRIDS UNDER UNCERTAINTIES	81.U01*	1343761			$	9,498
GRADUATE RESEARCH SERVICES-ANDREY KIM	81.U01*	14-P0041	JEFFERSON SCIENCE ASSOCIATES	14-P0041	$	204
LANL GRA PROGRAM	81.U01*	567327			$	57,894
MAGNETIC TOPOLOGICAL MATTER	81.U01*	443647			$	13,488
SCIENTIFIC AND HISTORICAL IMPACTS FROM THE MANHATTAN PROJECT: A LOS ALAMOS PRIMER	81.U01*	558266			$	32,465
SEARCH FOR NEW DIRAC MATERIALS	81.U01*	AGRMT 432529 SUB 385444			$	51,245
STOCHASTIC SIZING AND OPERATION OF GRID-LEVEL ENERGY STORAGE SYSTEMS	81.U01*	BNL-0000350226			$	48,993
SYNTHESIS, CHARACTERIZATION, AND MAKING OF ZNO/BAO BASED NANO-ARRAY MONOLITHS	81.U01*	4000166671			$	10,910

*Research and Development Expenditures CFDA

THE EFFECTS OF WIND ENERGY INSTALLATION ON SCHOOL DISTRICT REVENUES AND EXPENDITURES, RESOURCE ALLOCATIONS, AND STUDENT ACHIEVEMENT	81.U01*	7434420			$	57,867
TRIPLET-DRIVEN SOLAR ENERGY CAPTURE	81.U01*	1357745			$	96,517
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	81.U01*		FARMINGDALE STATE COLLEGE	P116F150028	$	106
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	81.U01*				$	19,221
SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES_NATIONAL PROGRAMS	84.116*				$	52,270
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.126*				$	1,310,261
JAVITS GIFTED AND TALENTED STUDENTS EDUCATION	84.184*				$	1,491,979
EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	84.200*				$	1,138,994
	84.206*		UNIVERSITY OF ILLINOIS, URBANA-CHAMPAIGN	16662		
			VANDERBILT UNIVERSITY	UNIV60628		
			UNIVERSITY OF COLORADO, BOULDER	1554829	$	203,987
RESEARCH IN SPECIAL EDUCATION	84.305*				$	1,398,107
			UNIVERSITY OF MARYLAND, COLLEGE PARK	Z2104001		
			UNIVERSITY OF TENNESSEE	A18-0099-S002-A02		
			UNIVERSITY OF KANSAS	FY2019-104		
			UNIVERSITY OF KANSAS	FY2019-117	$	272,858
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.324*				$	2,786,832
SPECIAL EDUCATION_TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES			AMERICAN INSTITUTES FOR RESEARCH	0141010602		
			AMERICAN INSTITUTES FOR RESEARCH	0313000102	$	3,162
SPECIAL EDUCATION_EDUCATIONAL TECHNOLOGY MEDIA, AND MATERIALS FOR INDIVIDUALS WITH DISABILITIES	84.325*		OHIO STATE UNIVERSITY	60036894/PO#RF01370554	$	(562)
SCHOOL IMPROVEMENT GRANTS, RECOVERY ACT	84.326*	ARRA			$	239,449
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	84.327*				$	14,963
SPECIAL PROGRAMS FOR THE AGING_TITLE IV_AND TITLE II_DISCRETIONARY PROJECTS	84.388*				$	89,362
TRAINING IN GENERAL, PEDIATRIC, AND PUBLIC HEALTH DENTISTRY	93.044*				$	242,280
INNOVATIONS IN APPLIED PUBLIC HEALTH RESEARCH	93.048*		SONATA SCIENTIFIC, LLC	SONATA SCIENTIFIC/CDC	$	11,429
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.059*				$	10,473
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.061*				$	425,474
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.069*				$	445,639
PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	93.073*		CORNELL UNIVERSITY	81477-10821	$	905,410
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION	93.077*				$	136,481
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.084*				$	1,414,058
	93.094*		ASSOCIATION OF FOOD AND DRUG OFFICIALS (AFDO)	G-SP1810-06800/G-MP-1810-06829/G-T-1810-06839		
			YALE UNIVERSITY	GR107685(CON-80002252)	$	32,418
AREA HEALTH EDUCATION CENTERS POINT OF SERVICE MAINTENANCE AND ENHANCEMENT AWARDS	93.103*				$	525,326
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS					$	362,011
	93.107*		ORGANIZATION OF TERATOLOGY INFORMATION SERVICES	HRSA 5UG4MC27861-04		
			ORGANIZATION OF TERATOLOGY INFORMATION SERVICES	HRSA 5UG4MC27861		
			ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS)	ISMMS-HRSA AWARD #0253-6547-4609		
			ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS)	ISMMS 0253-6548-4609/HRSA		
			ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI(ISMMS)	ISMMS0253-6549-4609 PO #SC142357G	$	76,395
ENVIRONMENTAL HEALTH	93.110*				$	538,741

*Research and Development Expenditures CFDA

		JOHNS HOPKINS UNIVERSITY UNIVERSITY OF MINNESOTA UNIVERSITY OF MINNESOTA CIENCIA TRUSTEES OF TUFTS COLLEGE	2003338059 P004067101 P007567001 Project #753601 PO#EP0184202/NIH R01 ES026980	$	317,424
ORAL DISEASES AND DISORDERS RESEARCH	93.113*			$	2,380,957
		NEW YORK UNIVERSITY UNIVERSITY OF SOUTH CAROLINA NEW YORK UNIVERSITY REGENTS OF THE UNIVERSITY OF CALIFORNIA LOS ANGELES THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY D/B/A CAROLINAS THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY D/B/A CAROLINAS ORAL FLUID DYNAMICS, LLC CASE WESTERN RESERVE UNIVERSITY NOVA SOUTHEASTERN UNIVERSITY INC	F0397-1 PO#IB00132940 20-3977 PO#2000050245 SUBAWARD F7530-01 PO#iB00001369 SUBAWARD 1350 G SB824 NIH U01DE022939 (3000301333) CMC-NIH U01DE022939 ORAL FLUID DYNAMICS/NIH R41DE028217 CWRU RES514504/NIH R21DE028416 NOVA 331647/NIH R03 DE027153	$	377,354
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	93.121*	YALE UNIVERSITY	GR104624(CON-80001477)	$	15,408
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS				$	42,872
COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.135*	VILLAGE FOR FAMILIES AND CHILDREN	AG161220	$	6,709
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.136*	DARTMOUTH COLLEGE	R154	$	39,470
AIDS EDUCATION AND TRAINING CENTERS	93.137*	UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS	UMASS/HRSAOSP2018007 WA00755344CORE UMASS/HRSAOSP2018007 WA00755344 MAI UMASS/HRSAOSP2018007 WA00755344 PT HRSA/UMASS PO#WA00787245/OSP2018066	$	(1,497)
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.143*	CONNECTICUT CHILDREN'S SPECIALTY GROUP INC CONNECTICUT CHILDREN'S SPECIALTY GROUP INC CONNECTICUT CHILDREN'S SPECIALTY GROUP INC	CCSG 18-185021-04 HRSA-17-039 CCSG 19-185023-04 Cont/HRSA CCSG 19-185023-04 Supp/HRSA	$	252,676
HUMAN GENOME RESEARCH	93.145*			$	2,482,283
	93.153*	THE JACKSON LABORATORY THE JACKSON LABORATORY YALE UNIVERSITY	JAX 210256-0120-03 PO#211796 JAX 210256-0121-03 / PO #213231 YALE GR100950 NIH SUB#CON- 80000961	$	195,279
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.172*			$	1,701,681
		SMARTY EARS APPS NORTHWESTERN UNIVERSITY	SAS189 NWU SP0044830- PROJ0012557/NIHR01DC	$	33,915
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.173*	MIRIAM HOSPITAL UNIVERSITY OF CALIFORNIA, SAN DIEGO GEORGIA STATE UNIVERSITY	710-9196 76758017 (PO#S9001412) GSU SP00013079-01/NIH R34AT009538	$	47,308
HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)		MASSACHUSETTS LEAGUE OF COMMUNITY HEALTH CENTERS, INC.	CONNECTICUT RIVER VALLEY FARMWORKER	$	27,409
NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	93.213*			$	185,188
POLICY RESEARCH AND EVALUATION GRANTS	93.224*	UNIVERSITY OF ILLINOIS, CHICAGO	17854-00	$	1,712
MENTAL HEALTH RESEARCH GRANTS	93.233*			$	6,472,114

*Research and Development Expenditures CFDA

	93.239*		DREXEL UNIVERSITY SAN DIEGO STATE UNIVERSITY STANFORD UNIVERSITY UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF CALIFORNIA, SAN FRANCISCO UNIVERSITY OF CALIFORNIA, SAN FRANCISCO YALE UNIVERSITY BRIGHAM AND WOMEN'S HOSPITAL NORTHWESTERN UNIVERSITY THE JOHNS HOPKINS UNIVERSITY	800106-a/PO # U0133639 SA0000470 Preaward 10530sc 9371sc 9397sc GR109420 (CON-80002359) 119452 NWU 60042322/NIH R01 MH107652 JOHNSHOPKINS 2002554852/R01MH103799	$	744,102
	93.242*		THE JOHNS HOPKINS UNIVERSITY YALE UNIVERSITY HARTFORD HOSPITAL NORTHERN CALIFORNIA INSTITUTE FOR RESEARCH AND EDUCATION INC	SUB#2002392365 / NIH R24MH106083 YALE GR107375 (CON-80001895) / NIH SUB#126315-UCHC-51/PO2000418288 BYE2129-01/NIH RF1 MH117604	$	110,599
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE					$	1,629,822
			VILLAGE FOR FAMILIES AND CHILDREN OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES OKLAHOMA DEPARTMENT OF MENTAL HEALTH AND SUBSTANCE ABUSE SERVICES	AG161497 4529056874 Preaward PRE-AWARD	$	192,107
UNIVERSAL NEWBORN HEARING SCREENING	93.243*				$	65,364
COVID-19 POISON CENTER SUPPORT AND ENHANCEMENT GRANT		COVID-19			$	108
POISON CENTER SUPPORT AND ENHANCEMENT GRANT	93.251*				$	268,086
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.253*				$	666,479
	93.253*		UNIVERSITY OF MASSACHUSETTS, LOWELL NORTHEASTERN UNIVERSITY UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS UNIVERSITY OF MASSACHUSETTS PRESIDENTS AND FELLOWS OF HARVARD COLLEGE	S51130000043620 NORTHEASTERN UNI AWARD 500326-78051 S51130000040057 CORE PO#L000780525 S51130000040057 PR B PO#L000780524 S51130000040057 OUT PO#L000780527 S51130000043620 PR B PO#L000990266 S51130000043620C OUT PO#L000990265 S51130000043620 PILOT GRANT PROGRAM S51130000043620 CORE PO#L000990267 HARVARD SCHOOL OF PUBLIC HEALTH/NIH	$	580,022
ALCOHOL RESEARCH PROGRAMS	93.262*				$	3,098,316

*Research and Development Expenditures CFDA

			Project Code 0915		
			DUKE A032132 / NIH R01		
		PACIFIC INSTITUTE FOR RESEARCH AND	AA021719		
		EVALUATION (PIRE)	SUNY 1009189-		
		DUKE UNIVERSITY	76390/U10AA008401-28		
		THE RESEARCH FOUNDATION OF STATE	SUNY 1009189-		
		UNIVERSITY OF NEW YORK	82217/UIOAA008401-30		
		THE RESEARCH FOUNDATION OF STATE	SUNY 1009189-		
		UNIVERSITY OF NEW YORK	85979/2U10AA00840131		
		THE RESEARCH FOUNDATION OF STATE	SUNY 62189		
		UNIVERSITY OF NEW YORK	VCU		
		CHILDRENS CTR AT SUNY BROOKLYN, INC	FP00009381_SA001/NIHR01AA024		
		VIRGINIA COMMONWEALTH UNIVERSITY	466	$	1,041,442
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.273*			$	4,067,357
			SA0000723		
			110406513/MP Inv #S9002152		
		SAN DIEGO STATE UNIVERSITY	1001408117		
		UNIVERSITY OF CALIFORNIA, SAN DIEGO	FP00009916_SA002		
		UNIVERSITY OF IOWA	GK000135 (CON-80000448)		
		VIRGINIA COMMONWEALTH UNIVERSITY	GR109265(CON-80002340)-1		
		YALE UNIVERSITY	NIH U01DA043809/JAX PO210841		
		YALE UNIVERSITY	NIH U01DA043809/JAX PO212270		
		THE JACKSON LABORATORY	YALEGR104007CON80001373/NIH		
		THE JACKSON LABORATORY	DA009241		
		YALE UNIVERSITY	2QI 1R42DA049448/NIDA		
		Q2I, LLC	R42DA049448	$	508,290
CENTERS FOR DISEASE CONTROL AND PREVENTION_INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.279*			$	45,697
		ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITIES	ACT EARLY AMBASSADORS	$	2,713
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.283*			$	2,082,907
			SUNY#100-1135875-76398/NIH		
		THE RESEARCH FOUNDATION OF STATE	R01		
		UNIVERSITY OF NEW YORK	NIH P41EB023912/UWSC10558		
		UNIVERSITY OF WASHINGTON	PO#35498	$	239,468
			COH 2016-35-U2-HHS2019-		
	93.286*	CITY OF HARTFORD	39/DHHS/OAH		
TEENAGE PREGNANCY PREVENTION PROGRAM		CITY OF HARTFORD	COH HHS2020-11/DHHS/OAH	$	16,275
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH				$	299,186
	93.297*	UNIVERSITY OF ALABAMA	A19-0258-S001	$	43,311
TRANS-NIH RESEARCH SUPPORT	93.307*			$	425,158
		UNIVERSITY OF CALIFORNIA, SAN	11424sc		
		FRANCISCO	226141271G		
		UNIVERSITY OF TEXAS, EL PASO	UTEP 226141289J / NIH		
		THE UNIVERSITY OF TEXAS AT EL PASO	2TL4GM118971	$	30,825
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.310*			$	305,488
			YALE GR103597 (CON-80001318) /		
RESEARCH INFRASTRUCTURE PROGRAMS		YALE UNIVERSITY	NIH	$	134,753
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.323*	KLEIN BUENDEL	0316-0167-002	$	16,037
NURSING RESEARCH	93.351*			$	1,112,476
			153405530		
	93.353*	UNIVERSITY OF WISCONSIN, MILWAUKEE	Preaward		
		UNIVERSITY OF MARYLAND, BALTIMORE	Sub #F218419-2 SR-5395		
		UNIVERSITY OF MARYLAND, BALTIMORE	BRIGHAM119993/NIH		
		BRIGHAM AND WOMEN'S HOSPITAL INC	R21NR017256	$	227,868
	93.361*		JHOP PO2003735150 HRSA		
SICKLE CELL TREATMENT DEMONSTRATION PROGRAM		THE JOHNS HOPKINS UNIVERSITY	U1EMC27864	$	15,224
CANCER CAUSE AND PREVENTION RESEARCH				$	1,673,381
		PHYSICAL SCIENCES	87498-8014-46		
	93.365*	RUTGERS UNIVERSITY	PO#931471/Subaward#0519		
		KLEIN BUENDEL	0301-0171-002	$	261,023
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.393*			$	344,243

*Research and Development Expenditures CFDA

			Subaward 0268/PO 697678		
		RUTGERS UNIVERSITY	574776/PO-4295791		
		UNIVERSITY OF PENNSYLVANIA	PRE-AWARD		
		UNIVERSITY OF KENTUCKY	UMD 1903275		
		UNIVERSITY OF MARYLAND AT BALTIMORE	PO#SR00005694/NIH	$	245,810
CANCER TREATMENT RESEARCH	93.394*			$	927,995
		UNIVERSITY OF CALIFORNIA, SAN	8762sc		
		FRANCISCO	5101332		
		UNIVERSITY OF NORTH CAROLINA, CHAPEL	01062347		
		HILL	NM2019_SA001		
		BETH ISRAEL DEACONESS MEDICAL CENTER	NYU		
		NAMI THERAPEUTICS CORP	13A10000008101/PO#M190190606		
		NEW YORK UNIVERSITY	GYNECOLOGIC ONCOLOGY		
		NRG ONCOLOGY FOUNDATION, INC.	GROUP	$	209,721
CANCER BIOLOGY RESEARCH	93.395*			$	1,044,216
		YALE UNIVERSITY	PRE-AWARD	$	52,972
		UNIVERSITY OF CALIFORNIA, SAN	9374sc		
	93.396*	FRANCISCO	YALE GR108273(CON-		
CANCER CENTERS SUPPORT GRANTS		YALE UNIVERSITY	80002118)/NIH	$	22,440
CANCER RESEARCH MANPOWER				$	21,979
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S	93.397*	ASSOCIATION OF UNIVERSITY CENTERS ON	AUCD 3-20-8813 / CDC 6		
HEALTH		DISABILITIES	NU380T000280	$	5,503
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND	93.398*				
MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE				$	192,961
STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN	93.421*			$	191,230
FOOD SAFETY AND SECURITY MONITORING PROJECT	93.426*			$	364,694
ALZHEIMER'S DISEASE PROGRAM INITIATIVE (ADPI)	93.439*	LIVEWELL ALLIANCE, INC	LiveWell Alliance, Inc./ACL	$	66,175
PREGNANCY ASSISTANCE FUND PROGRAM	93.448*			$	81,015
PROMOTING SAFE AND STABLE FAMILIES	93.470*			$	264,509
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.500*			$	1,002
STATE COURT IMPROVEMENT PROGRAM	93.556*			$	120
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.558*			$	247,207
ACA - STATE INNOVATION MODELS: FUNDING FOR MODEL DESIGN AND MODEL TESTING ASSISTANCE	93.586*			$	1,521,195
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.590*			$	72,173
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.624*			$	640,904
			WA00618467/OSP2016104/UMASS/		
			DHHS		
ACA-TRANSFORMING CLINICAL PRACTICE INITIATIVE: PRACTICE	93.630*	UNIVERSITY OF MASSACHUSETTS	WA00794163/OSP2016104/UMASS/		
TRANSFORMATION NETWORKS (PTNS)		UNIVERSITY OF MASSACHUSETTS	DHHS	$	870,095
CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	93.632*	CONNECTION	AG130109	$	(126)
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.638*			$	350,002
MEDICAL ASSISTANCE PROGRAM	93.670*			$	493,424
OPIOID STR	93.732*			$	130,396
		BAY AREA ENVIRONMENT RESEARCH			
	93.778*	INSTITUTE	80NSSC17M0014	$	(2,038)
CARDIOVASCULAR DISEASES RESEARCH	93.788*			$	3,101,055
			00000730		
		BROWN UNIVERSITY	RR376-352/4945956		
		UNIVERSITY OF GEORGIA	PRE-AWARD		
		UNIVERSITY OF RHODE ISLAND	GR103536(CON-80001210)		
		YALE UNIVERSITY	OSP2018074/WA00691205		
		UNIVERSITY OF MASSACHUSETTS MEDICAL	21F128-01		
		SCHOOL	4500002297		
		TEXAS TECH UNIVERSITY	SUB 2002870152/NIH		
		BOSTON UNIVERSITY	R01HL130649		
		THE JOHNS HOPKINS UNIVERSITY	SUB AWD# 5275 UCHC DHHS		
		THE PENNSYLVANIA STATE UNIVERSITY	2311		
		BOARD OF TRUSTEES OF THE LELAND	STNFRD62054803-		
		STANFORD JUNIOR UNIVERSITY	136064NIHR01HL146111	$	896,484
	93.837*	RUTGERS, THE STATE UNIVERSITY OF NEW	Rutgers0905		
		JERSEY	P01101901/R01HL147350	$	194,434

*Research and Development Expenditures CFDA

LUNG DISEASES RESEARCH				$	806,626
			WU19-311/NIHR01 HL130876		
		THE WASHINGTON UNIVERSITY	PO2941623H WU20-459/R01		
		THE WASHINGTON UNIVERSITY	HL13087605		
		UNIVERSITY OF ARIZONA	UNIV OF ARIZONA 553566/NIH	$	5,072
BLOOD DISEASES AND RESOURCES RESEARCH	93.838*			$	493,648
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH				$	4,626,235
	93.839*				
		EMORY UNIVERSITY	PO A071106 / NIH R21AR071536	$	21,646
	93.846*				
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH				$	3,234,272
		CELL AND MOLECULAR TISSUE			
		ENGINEERING, LLC			
		PRESIDENTS AND FELLOWS OF HARVARD	CMTE/NIH R43 DK123770		
		COLLEGE	Harvard SUB: 158279.5103805.0003	$	34,378
		UNIVERSITY OF MINNESOTA			
		CONNECTICUT CHILDREN'S MEDICAL			
		CENTER	P007639702		
		PENNSYLVANIA STATE UNIVERSITY	19-179499-01		
		PENNSYLVANIA STATE UNIVERSITY	UCONN DK099364		
	93.847*	VANDERBILT UNIVERSITY	UCONNDK0088244		
		VIRGINIA COMMONWEALTH UNIVERSITY	VUMC69341		
		YALE UNIVERSITY	PD303771-SC106551		
		STATE UNIVERSITY OF NEW YORK, UPSTATE	GR102645 (CON-80001230)		
		MEDICAL UNIVERSITY	1138946-77867		
		UNIVERSITY OF PENNSYLVANIA	572700/PO#4326161		
		CELL AND MOLECULAR TISSUE	CELL&MOLECULAR/NIH R43		
		ENGINEERING, LLC	DK120011	$	309,596
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS				$	4,540,075
			PO 210865 Sub210277-0819-05		
		JACKSON LABORATORY	60051731 UCONN		
		NORTHWESTERN UNIVERSITY	GMO:201013_PO#0000001874		
		UNIVERSITY OF TEXAS SOUTHWESTERN	IMPERIAL COL/U01NS099573 PO		
		MEDICAL CENTER, DALLAS	3668156		
		IMPERIAL COLLEGE OF SCIENCE	R01NS076558/GR104722(CON8000		
		TECHNOLOGY AND MEDICINE	1494)		
		YALE UNIVERSITY	SU 29844-04948-S01/NIH		
		SYRACUSE UNIVERSITY	1R01NS10576	$	259,875
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH	93.853*			$	8,145,325
			JAX NIH U01 AI124297 PO#210099		
			JAX NIH U01 AI124297 PO#211849		
		THE JACKSON LABORATORY	JAX LABS/NIH R01AI142086		
		THE JACKSON LABORATORY	PO#212054		
		THE JACKSON LABORATORY	JAX LABS/NIH R01AI142086		
		THE JACKSON LABORATORY	PO#213434		
		THE JACKSON LABORATORY	JAX NIH U01 AI124297		
		YALE UNIVERSITY	YALE GK000139 (CON-80000451)	$	217,756
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.855*			$	10,559,364

***Research and Development Expenditures CFDA**

			A03-0765		
			5104923		
			PRE-AWARD		
		DUKE UNIVERSITY	7017137314		
		UNIVERSITY OF NORTH CAROLINA, CHAPEL	UTA19-001129		
		HILL	NORHTEASTERN UNIV 500568-		
		JOHNS HOPKINS UNIVERSITY SCHOOL OF	78050/NIH		
		MEDICINE	NIH R35 GM124922/JAX LABS		
		RHODE ISLAND HOSPITAL	PO210593		
		UNIVERSITY OF TEXAS, AUSTIN	JAX 211853-0120-02/NIH R01		
		NORTHEASTERN UNIVERSITY	GM127531		
		THE JACKSON LABORATORY	NIH R35 GM124922/JAX LABS		
		THE JACKSON LABORATORY	PO#212481		
		THE JACKSON LABORATORY	JAX 210309-0121-02/NIH R01		
		THE JACKSON LABORATORY	GM127531	$	283,767
			SUB# 16-210890-00/R01GM114949		
			YALE		
			C17A12640(CON80000126)/NIH		
	93.859*	WORCESTER POLYTECHNIC INSTITUTE	U VA GB10638.160152/NIH		
		YALE UNIVERSITY	R01GM080219		
		UNIVERSITY OF VIRGINIA	UNIV OF WISCONSIN/NIH		
		UNIVERSITY OF WISCONSIN	889K453		
		UNIVERSITY OF FLORIDA	UFL/NIH R01 GM127909	$	409,322
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH				$	3,481,683
		DREXEL UNIVERSITY			
		HASKINS LABORATORIES			
		HASKINS LABORATORIES	232645		
		HASKINS LABORATORIES	A214-538.30		
		UNIVERSITY OF CALIFORNIA, SAN	A222-02		
		FRANCISCO	Preaward		
		UNIVERSITY OF MICHIGAN	11077sc		
		FLORIDA STATE UNIVERSITY	SUBK00008368		
		CONNECTICUT CHILDREN'S MEDICAL	R2076		
		CENTER	CCMC /NIH R44HD095784	$	545,579
AGING RESEARCH	93.865*			$	4,648,374
			1(GG010946-08)		
			UWSC11748/PO#BPO46863		
			PO 213085		
			0000981458		
			DUKE 2036681/NIH 1UH		
		COLUMBIA UNIVERSITY	2AG056925		
		UNIVERSITY OF WASHINGTON	DUKE 2037251 NIH UH		
		JACKSON LABORATORY	2AG056925		
		HUTCHINSON (FRED) CANCER RESEARCH	A032807/ NIH 3UH2-AG056925-		
		CENTER	03S1		
		DUKE UNIVERSITY	JAX LABS/NIH R01AG052608		
		DUKE UNIVERSITY	PO#210250		
		DUKE UNIVERSITY	JAX LABS/NIH R01AG052608		
		THE JACKSON LABORATORY	PO#212056		
		THE JACKSON LABORATORY	NIH R56AG060746/JAX LABS		
		THE JACKSON LABORATORY	PO213079	$	209,678
			UNI-250202/PRIME: R33AG061456		
			UNI-250202/ PRIME:		
			R33AG061456		
	93.866*	MAYO CLINIC	WU/NIH R01 AG051647		
		MAYO CLINIC	PO#2933904G		
		THE WASHINGTON UNIVERSITY	SUB:00001382/ NIA:		
		BROWN UNIVERSITY	1U54AG063546-01		
		NOVA SOUTHEASTERN UNIVERSITY INC	NSU 331768/ NIH R01AG064003	$	545,873
VISION RESEARCH				$	1,730,809
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT				$	49,053
MEDICAL LIBRARY ASSISTANCE	93.867*			$	90,668
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.870*			$	(1,238)

*Research and Development Expenditures CFDA

COVID-19 HIV EMERGENCY RELIEF PROJECT GRANTS	93.879*	COVID-19	CITY OF HARTFORD	CITY OF HARTFORD/HRSA COVID-19	$	3,765
HIV EMERGENCY RELIEF PROJECT GRANTS	93.889*		CITY OF HARTFORD CITY OF HARTFORD	CITY OF HARTFORD/HRSA/OUTP AMB CARE CITY OF HARTFORD/HRSA/MED CASE	$	192,426
HIV CARE FORMULA GRANTS	93.914*				$	21,637
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.914*		CITY OF HARTFORD	COH HHS2019-20/HRSAU90HA30516	$	18,962
RESEARCH, PREVENTION, AND EDUCATION PROGRAMS ON LYME DISEASE IN THE UNITED STATES	93.917*				$	290,583
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.928*				$	363,169
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.942*				$	216,750
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.959*				$	102,137
ACUTE PAIN MANAGEMENT BY EMS IN THE PREHOSPTIAL SETTING	93.989*	75Q80118F32004			$	55,163
COMPUTATIONAL DRUG DELIVERY: LEVERAGING PREDICTIVE MODELS TO DEVELOP BIOEQUIVALENT GENERIC LONG-ACTING INJECTIONS	93.994*	AG181316	QRONO	AG181316	$	54,566
IMPACT OF POLYMER ATTRIBUTES ON THE PERFORMANCE OF IN SITU FORMING IMPLANTS	93.U01*	75F40120C00021			$	9,574
IMPACT OF POLYMER SOURCE VARIATIONS ON PARENTERAL MICROSPHERE DRUG PRODUCT PERFORMANCE	93.U01*	HHSF223201810115C			$	201,901
IN VITRO AND IN VIVO ASSESSMENT OF OPHTHALMIC OINTMENTS FOR GENERIC PRODUCT EQUIVALENCE	93.U01*	HHSF223201810114C			$	243,902
IN VITRO IN-VIVO CORRELATION OF THE LONG-ACTING INJECTABLE SUSPENSIONS	93.U01*	HHSF223201710135C			$	313,603
MICROSTRUCTURE CHARACTERIZATION WITH MICRO-IMAGING AND IMAGE-BASED ANALYTICS: A NEW TOOL TO CHARACTERIZE COMPLEX POLYMER-BASED LONG ACTING DRUG PRODUCTS	93.U01*	75F40119C10157	DIGIM SOLUTION	75F40119C10157	$	41,252
NATIONAL INSTITUTES OF HEALTH GRANT	93.U01*	CON			$	195
RANDOMIZED CONTROLLED TRIALS OF LIFESTYLE WEIGHT LOSS INTERVENTIONS FOR GENOME-WIDE ASSOCIATION STUDIES	93.U01*	6632.01-S06	WESTAT	6632.01-S06	$	41,860
THE FEASIBILITY AND EFFECTIVENESS OF AN OPIOID PACKAGE (OPP) TO IMPACT OPIOID PRESCRIBING, DISPENSING, AND PATIENT USE OUTCOMES	93.U01*	75F40119C10152			$	13,608
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	93.U01*	(blank)			$	142,304
RESEARCH AND DEVELOPMENT Program Total	93.U01*				**$**	**178,600,800**
	98.001*					
				Total Cluster Expenditures	**$**	**8,566,436,854**

*Research and Development Expenditures CFDA

STATE OF CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL LOAN PROGRAMS
Year Ended 6/30/2020

	Federal Grantor/Program Title	Federal CFDA Number	Additional Award Identifciation	Outstanding Balance as of 6/30/2020
DEPARTMENT OF EDUCATION LOAN PROGRAMS	FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS (SEE NOTE 5)	84.038		$ 16,998,289.00
DEPARTMENT OF EDUCATION LOAN PROGRAMS Total				**$ 16,998,289.00**
DEPARTMENT OF HEALTH AND HUMAN SERVICES LOAN PROGRAMS	NURSE FACULTY LOAN PROGRAM (NFLP)(SEE NOTE 5)	93.264		$ 3,182,315.00
	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342		$ 747,714.00
	NURSING STUDENT LOANS (SEE NOTE 5)	93.364		$ 19,571.00
	ARRA NURSE FACULTY LOAN PROGRAM (SEE NOTE 5)	93.408	ARRA	$ 29,763.00
DEPARTMENT OF HEALTH AND HUMAN SERVICES LOAN PROGRAMS Total				**$ 3,979,363.00**
		Total Federal Loan Programs Outstanding		**$ 20,977,652.00**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity:

The accompanying Schedule of Expenditures of Federal Awards includes all federal programs administered by the State of Connecticut, except for the portion of the federal programs that are subject to separate audits in compliance with *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (OMB Uniform Guidance).

B. Basis of Accounting:

The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting, except for the following programs which are presented on the accrual basis of accounting: *Labor Force Statistics* (CFDA #17.002), *Compensation and Working Conditions* (CFDA #17.005), *Employment Service/Wagner-Peyser Funded Activities* (CFDA #17.207), *Trade Adjustment Assistance* (CFDA #17.245), *WIOA Adult Program* (CFDA #17.258), *WIOA Youth Activities* (CFDA #17.259), *H-1B Job Training Grants* (CFDA #17.268), *Reentry Employment Opportunities* (CFDA #17.270), *Work Opportunity Tax Credit Program (WOTC)* (CFDA #17.271), *Temporary Labor Certification for Foreign Workers* (CFDA #17.273), *WIOA National Dislocated Worker Grants/WIA National Emergency Grants* (CFDA #17.277), *WIOA Dislocated Worker Formula Grants* (CFDA #17.278), *Workforce Innovation Fund* (CFDA #17.283), *Apprenticeship USA Grants* (CFDA #17.285), *Occupational Safety and Health State Program* (CFDA #17.503), *Consultation Agreements* (CFDA #17.504), *Disabled Veterans' Outreach Program* (CFDA #17.801), *Local Veterans' Employment Representative Program* (CFDA #17.804), and the administrative portion of *Unemployment Insurance* (CFDA #17.225). The total expenditures presented for *Section 8 Housing Assistance Payments Program* (CFDA #14.195), *Section 8 Moderate Rehabilitation Single Room Occupancy Program* (CFDA #14.249), *Lower Income Housing Assistance Program – Section 8 Moderate Rehabilitation* (CFDA #14.856), *Section 8 Housing Choice Voucher* (CFDA #14.871) and *Mainstream Vouchers* (CFDA #14.879) programs represent the net Annual Contributions Contract subsidy received for the state's fiscal year ended June 30, 2020. The net Annual Contribution Contract subsidy for the fiscal year is being reported as the federal awards expended for these programs per Accounting Brief #10 issued by the Department of Housing and Urban Development's Real Estate Assessment Center. In addition, the grant and financial assistance expenditures for the University of Connecticut Health Center, the University of Connecticut, the Connecticut State Universities, and the Connecticut Community Colleges include certain accruals at the program level.

C. Basis of Presentation:

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (OMB Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the state's basic financial statements. Federal award programs include expenditures, pass-throughs to non-state agencies (i.e., payments to subrecipients), non-monetary assistance and loan programs. Funds transferred from one state agency to another state agency are not considered federal award expenditures until the funds are expended by the subrecipient state agency.

D. Matching Costs:

Except for the state's share of unemployment insurance, (see Note 7) the non-federal share portion is not included in the Schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 2 – 10% De Minimis Cost Rate

The State of Connecticut did not elect to use the 10% de minimis cost rate as covered in 2 CFR 200.414 Indirect (F&A) cost.

Note 3 – Research Programs

Federally funded research programs at the University of Connecticut and its Health Center and Connecticut Agricultural Experiment Station have been reported as discrete items. The major federal departments and agencies providing research assistance have been identified. The research programs at the University and its Health Center are considered one Major Federal Financial Assistance Program for purposes of compliance with the Federal Single Audit Act (OMB Uniform Guidance).

Note 4 – Non-cash Assistance

The state received non-cash federal financial assistance, which are included in the schedule and are as follows:

10.551	Supplemental Nutrition Assistance Program	$758,226,086
10.555	National School Lunch Program	$16,304,029
10.559	Summer Food Service Program for Children	$19,999
39.003	Donation of Federal Surplus Personal Property	$30,900
93.053	Nutrition Services Incentive Program*	$0
93.268	Immunization Grants	$30,352,445
93.283	Centers for Disease Control & Prevention Investigations & Technical Assistance*	$0
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	$41,554

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

Note 5 - Federally Funded Student Loan Programs

The summary for the federally funded student loan programs below includes both those loans that have continuing compliance requirements and those that do not. They are:

a) Student loan programs with continuing compliance requirement:

CFDA Number	Program Name	Loans Outstanding On June 30, 2020	New Loans Processed
84.038	Federal Perkins Loan Program	$16,998,289	$0
93.264	Nurse Faculty Loan Program	$3,182,315	$449,358
93.342	Health Professions Student Loans	$747,714	$0
93.364	Nursing Student Loans	$19,571	$0
93.408	ARRA-Nurse Faculty Loan Program	$29,762	$0

b) Other student loan programs that do not have a continuing compliance requirement:

CFDA Number	Program Name	New Loans Processed
84.268	Federal Direct Student Loans	$365,339,420

Note 6 - Rebates on the Special Supplemental Nutrition Program for Women, Infants and Children (WIC)

The expenditures presented on the schedule for the federal WIC program are presented net of rebates and amounts for penalties and fines.

During the fiscal year the state received $13,212,972 from rebates from infant formula and cereal manufacturers on the sales of formula to participants in the *U.S. Department of Agriculture's WIC program* (CFDA #10.557). The WIC program collected $18,354 in fines and penalties that were subsequently used to increase WIC program benefits to more participants.

Rebate contracts with infant formula manufacturers are authorized by Title 7 Code of Federal Regulations Chapter II Subchapter A, Part 246.16m as a cost containment measure. During fiscal year 2020 Under 2 CFR 225, rebates enabled the state to serve more eligible persons with the same federal dollars thereby reducing the federal cost per person.

Note 7 – State Unemployment Insurance Funds

In accordance with The Uniform Guidance Compliance Supplement, State Unemployment Insurance Funds, as well as federal funds, shall be included in the Schedule of Expenditures of Federal Awards with CFDA #17.225. During the fiscal year ended June 30, 2020, the state funds expended from the Federal Unemployment Trust Fund amounted to $1,363,638,972. The total expenditures from the federal portion equaled $2,338,459,364. The $50,636,962 in Unemployment Insurance program administrative expenditures was financed by the U.S. Department of Labor.

Note 8 – Child Support Enforcement

During the fiscal year ended June 30, 2020 the Department of Social Services expended a total of $52,153,600 (federal share) to accomplish the goals of the *Child Support Enforcement Program* (CFDA #93.563). The state received $26,384,099 of the total expenditures by withholding a portion of various collections received through the process of implementing the *Child Support Enforcement Program*. The other $25,711,311 of the federal share of expenditures was reimbursed to the state directly from the federal government.

Note 9 – HIV Care Formula Grants

Expenditures reported on the SEFA totaled $11,706,903 for the *HIV Care Formula Grants* (CFDA #93.917). The state also expended $20,138,334 in HIV rebates provided by private pharmaceutical companies. These HIV rebates are authorized by the AIDS Drug Assistance Program (ADAP) manual Section 340B rebate option as a cost savings measure and are not included in the reported SEFA expenditures.

Note 10 – ARRA American Recovery and Reinvestment Act

Under the provisions of the American Recovery and Reinvestment Act of 2009, recovery expenditures used to be separately identified using the code, "ARRA" along with the CFDA number. During the fiscal year ended June 30, 2020, a grand total of $284,886 was expended. The total amount includes $45,437 in ARRA non-research expenditures and $239,449 in ARRA research expenditures.

Note 11 – Refunds of Unspent Funds

When refunds of unspent funds are received by the state from a non-state subrecipient and returned to the federal government for funds reported as expended in a prior SEFA, negative balances may be reported.

Note 12 – Pass-through Awards

Most of the state's federal assistance is received directly from federal awarding agencies. However, agencies and institutions of the state receive some federal assistance that is passed through a separate entity prior to the receipt by the state. This schedule details indirect federal assistance received from those non-state pass-through grantors. The amounts included on the pass-through schedule are reported as federal revenue on the state's basic financial statements. Federal assistance received by the state from non-state pass-through grantors is identified by CFDA Number, Grantor, Grantor ID and Expenditure Amount, and is presented on the accompanying Schedule of Expenditures of Federal Awards.

Note 13 – COVID-19 Related Expenditures and Federal Programs

In response to the COVID-19 pandemic Federal Government provided State of Connecticut with new funding and various federal programs. Under the provisions of the OMB 2020 Compliance Supplement Appendix VII, COVID-19 related award expenditures are separately identified by CFDA number with "COVID-19" prefix to the program name. During fiscal year ended June 30, 2020 all Personal Protective Equipment (PPE) donations were received from private sources and other non-federal agencies.

Schedule of Findings and Questioned Costs

STATE OF CONNECTICUT
STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2020
INDEX OF SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Status **Page**

STATUS

A. Material instances of non-compliance with federal requirements
B. Significant deficiencies in the internal control process
C. Material weaknesses of the internal control process
D. Known or likely questioned costs which are greater than $25,000 for a type of compliance requirement for a major program
E. Known questioned costs, which are greater than $25,000 for a federal program, which is not audited as a major program
F. Circumstances resulting in other than an unqualified opinion unless such circumstances are otherwise reported as an audit finding under code A. above
G. Known fraud affecting a federal award
H. Repeat of a prior year finding
I. Instances resulting from audit follow-up procedures that disclosed that the summary schedule of prior audit findings prepared by the auditee materially misrepresents the status of any prior audit finding.
J. Material instance of non-compliance with the federal requirements of the major federal program(s) included in the finding that resulted in a qualified opinion on compliance to the particular major federal program(s) that are identified by an asterisk.

STATE OF CONNECTICUT
STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I

SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	Yes
Significant deficiencies identified that are not considered to be material weakness(es)?	Yes
Type of auditors' report issued on compliance	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	Yes

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553,10.555,10.556, and 10.559	Child Nutrition Cluster
14.267	Continuum of Care
14.871, and 14.879	Housing Voucher Cluster
17.225	Unemployment Insurance
17.258,17.259, and 17.278	WIOA Cluster
20.500, 20.507, and 20.526	Federal Transit Cluster
21.019	Coronavirus Relief Fund
84.007, 84.033, 84.038, 84.063, 84.268 84.379, 84.408, 93.264, 93.342, 93.364, and 93.925	Student Financial Assistance Cluster
84.425	Education Stabilization Fund
93.563	Child Support Enforcement
93.575, and 93.596	CCDF
93.658	Foster Care Title IV-E
93.767	Children’s Health Insurance Program
93.775, 93.777, and 93.778	Medicaid
93.791	Money Follows the Person Rebalancing Demonstration
93.917	HIV Care Formula Grants
97.036	Disaster Grants Presidential Declaration
N/A	Research and Development Cluster

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

Auditee qualified as a low risk auditee? No

SECTION II

FINANCIAL STATEMENT RELATED FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

There were no financial statement related findings required to be reported in accordance with *Government Auditing Standards*.

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SECTION III

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

DEPARTMENT OF SOCIAL SERVICES

2020-001 Activities Allowed or Unallowed – Non-qualified Aliens

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Criteria: Title 42 *U.S. United States Code* Section 1396b (v) provides that aliens who meet certain requirements are eligible for Medicaid only if such care and services are necessary for the treatment of an emergency medical condition of the alien and such care and services are not related to an organ transplant procedure. The term emergency medical condition means a medical condition (including emergency labor and delivery) manifesting itself by acute symptoms of sufficient severity (including severe pain) such that the absence of immediate medical attention could reasonably be expected to result in placing the patient's health in serious jeopardy, serious impairment to bodily functions, or serious dysfunction of any bodily organ or part.

Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it properly managed the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The CFR requires the non-federal entity to take prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

Condition: The Department of Social Services (DSS) issued $881,759 in payments for non-emergency medical services provided to 10 non-qualified aliens ineligible to receive services. DSS coded payments on behalf of 6 non-qualified aliens to Medicaid instead of a state medical assistance program, such as State Medical Assistance for Non-Citizens (SMANC) or State Medical Assistance for Illegal Immigrants (SMAII).

Context: A review of fee-for-service benefit payments disclosed that DSS did not list Social Security numbers (SSN) for 15,349 clients who were over 3 years old. DSS made payments on behalf of these 15,349 clients, totaling

$71,749,228, and received $38,429,959 in federal reimbursement. Of the 15,349 clients, we could not determine the total number of non-qualified aliens. We reviewed services provided to 50 non-qualified aliens to determine whether the payments were only for emergency medical services as defined by federal statutes. The 50 non-qualified aliens received $3,842,523 in benefits, and DSS received $2,046,442 in federal reimbursement. We noted that the department improperly coded $825,336 in expenditures for one non-qualified alien to Medicaid instead of a state medical assistance program during fiscal years 2011 through 2019.

We conducted a review of 5 non-qualified aliens in the SMANC and SMAII programs to determine whether DSS improperly coded claims to the Medicaid program.

The sample was not statistically valid.

Questioned Cost: We computed total questioned costs of $861,527 by applying the applicable federal financial participation rate to the unallowed expenditures. Questioned costs were $448,859 for the fiscal year ended June 30, 2020, and $412,668 for prior fiscal years.

Effect: DSS received federal reimbursement for unallowed expenditures.

Cause: DSS eligibility workers did not consistently enter the specific dates approved for emergency medical services into the Integrated Management of Public Assistance for Connecticut (ImpaCT) system. Workers entered the month(s) in which the non-qualified alien received the emergency services. This method of data entry allowed the non-qualified alien to be eligible for any Medicaid services, including non-emergency services, during the same period.

Access Health Connecticut (AHCT) grants applicants Medicaid benefits for 90 days until they can prove their immigration status. One applicant did not provide the necessary documentation. AHCT deemed the applicant ineligible after 90 days. However, that ineligibility status did not transfer to ImpaCT.

DSS Information Technology staff implemented medical coding changes to its eligibility management system to identify SMANC and SMAII clients as state funded. Although the department resolved the coding issue for future expenditures, DSS did not adjust state-funded expenditures charged to Medicaid during the audited period.

Prior Audit Finding:

We previously reported this as finding 2019-001 and in 10 prior audits.

Recommendation: The Department of Social Services should establish procedures to ensure that it does not claim payments made for non-emergency medical services provided to non-qualified aliens for federal reimbursement under the Medicaid program. In addition, the Department of Social Services should strengthen internal controls to ensure that only eligible clients receive Medicaid services according to federal laws and regulations.

The Department of Social Services should return federal reimbursements for unallowed expenditures that it claimed under Medicaid.

Views of Responsible Officials:

"The Department agrees with this finding and acknowledges the importance of ensuring payments made for non-emergency medical services provided to non-qualified aliens are not claimed for federal reimbursement under the Medicaid program. The Department's eligibility system, ImpaCT, has refined its controls thereby improving how the Department manages medical program assistance for non-citizens."

2020-002 Activities Allowed or Unallowed – School Based Child Health Claims

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

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

Title 20 *United States Code* Chapter 33, Individuals with Disabilities Education Act (IDEA), authorizes federal funding to states for programs that affect Medicaid payments for services provided in schools. Under Part B of IDEA, school districts must prepare an individualized education plan (IEP) for each child, which specifies all the child's special education and related service needs. The Medicaid program will pay for some of the IEP's health related services if they are specified in Medicaid law and included in the state's Medicaid Plan.

Title 34 CFR 300.154 requires that school districts obtain written parental consent before accessing a child or parent's Medicaid benefits for the first time. The consent form must include disclosable personally identifiable information, the purpose of the disclosure, the agency to which the disclosure will be made, and specify that the parent understands and agrees that the school district may access the child or parent's Medicaid benefits to pay for the child's School Based Child Health (SBCH) services.

Title 42 CFR 435.10 requires the state Medicaid agency to determine recipient eligibility in accordance with requirements defined in the approved state plan. Attachment 2.6-A of the Medicaid State Plan requires each recipient to be financially eligible (e.g., income limits) and meet applicable non-financial eligibility conditions (e.g., enrollment in an employer-based cost-effective group health plan, if such plan is available to the individual).

The Medicaid State Plan allows for the reimbursement of SBCH services provided by or through a local education agency (LEA) to students with special needs pursuant to the IEP. Furthermore, the state plan provides that each eligible student's permanent service record include documentation for all invoices submitted to the Department of Social Services (DSS) for payment.

Condition: DSS claimed SBCH expenditures for federal reimbursement for 1 client who was not eligible for Medicaid. In addition, 3 client cases did not have a parental consent form on file. One of these 3 cases and 2 additional client cases did not have sufficient service delivery records to support the services billed.

Context: During the fiscal year ended June 30, 2020, DSS claimed $34,482,523 in SBCH expenditures and received $19,747,397 in federal reimbursement. We reviewed 40 SBCH expenditures totaling $8,328, of which $4,536 was federally reimbursed. The 6 SBCH exceptions totaled $2,003, of which $1,090 was federally reimbursed. Because DSS did not have a parental consent form on file, it could not claim 3 clients' SBCH services to the Medicaid program for the fiscal year. These additional exceptions totaled $7,688, of which $4,065 was federally reimbursed. One client was not eligible for Medicaid during the fiscal year. This additional exception totaled $4,133, of which $2,468 was federally reimbursed. The sample was not statistically valid.

Questioned Cost: We computed questioned costs of $7,623 by applying the applicable federal financial participation rate to the unallowed expenditures.

Effect: DSS received federal reimbursement for unallowed SBCH expenditures.

Cause: DSS did not monitor SBCH claims to ensure the collection of written parental consent forms and the maintenance of sufficient service delivery records.

A system error between Access Health CT and ImpaCT recorded a client eligible for Medicaid instead of the Children's Health Insurance Program (CHIP). Furthermore, we noted that the client was also ineligible for CHIP due to third-party liability insurance coverage.

Prior Audit Finding:
We previously reported this as finding 2019-008.

Recommendation: The Department of Social Services should recoup any improper payments made to School Based Child Health service providers and refund any corresponding federal reimbursements to the Department of Health and Human Services' Centers for Medicare and Medicaid Services. In addition, the Department of Social Services should establish and implement controls to ensure that it adequately supports School Based Child Health costs claimed for federal reimbursement under the Medicaid program. Furthermore, the Department of Social Services should strengthen controls to ensure that each Medicaid recipient is eligible for the program according to the state plan and federal regulations.

Views of Responsible Officials:
"The Department agrees with this finding. The Department has informed each enrolled district of program details, including the necessity of obtaining parental consent and documenting each service delivery."

2020-003 Activities Allowed or Unallowed – Incomplete Individual Plan

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Background: The Department of Social Services (DSS) is the designated single state agency to administer the Medicaid program in accordance with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 431. Connecticut administered certain aspects of the Medicaid program through several state agencies including the Department of Developmental Services (DDS). DSS and DDS have executed a memorandum of understanding. DSS claims DDS expenditures for federal reimbursement.

Criteria: Title 2 CFR 200, Subpart D, requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The Centers for Medicare and Medicaid Services (CMS) approved several state Medicaid waiver applications. Each Medicaid waiver application describes the internal control of an Individual Plan (IP), which is developed and approved prior to a client's enrollment into the Medicaid waiver program and receipt of services. The IP is a comprehensive document to guide all supports and services provided to the individual. The IP includes a signature page that documents level of need information and several assurances (e.g., annual notifications; Health Insurance Protection and Accountability Act notification; and legal liability notification). The signature page also contains the notification that the individual or any team member should contact the case manager within 2 weeks of receipt of the plan if they do not agree with any part of it as written. Individuals have the right to request a Programmatic Administrative Review if they disagree with the plan. Case managers must retain the original signature page in each person's case file.

DDS published "A Guide to Individual Planning", which requires signatures from each person who participated in the annual IP meeting.

Title 42 CFR 441.302(c) requires the state to provide assurances, through an initial evaluation and annual reevaluations, of each individual receiving home or community-based services to determine if the individual needs or continues to need the level of care provided to avoid being institutionalized.

Condition: One individual plan did not contain signatures from anyone who attended the IP meeting.

Context: DSS served 10,547 individuals on Medicaid waivers during the fiscal year ended June 30, 2020. We reviewed 40 case files to confirm documentation of annual reevaluations and services. The sample was not statistically valid.

Questioned Cost: $0

Effect: Incomplete individual plans increase the risk that a care plan is deemed insufficient.

Cause: DDS could not locate the signature sheet.

Prior Audit Finding:
We previously reported this as finding 2019-002 in the last audit report.

Recommendation: The Department of Developmental Services should strengthen internal controls to ensure that it meets documentation requirements to support Medicaid waiver reevaluations and services for all clients.

Views of Responsible Officials:
Response provided by the Department of Developmental Services:
"We agree with this finding in part. All required parties were present for the annual meeting and IP review for the referenced individual, who passed away on 7/29/2019. While we attest that wet signatures were obtained as required, the original signature page was filed in the individual's Case Manager Master File and archived in accordance with DDS Record Retention policies. Because of COVID-19 restrictions, access to obtain archived files was limited.

DDS is in the early stages of implementing a process to maintain electronic solutions for document storage. We are exploring how this solution can be used to strengthen internal controls to ensure compliance with Medicaid Waiver documentation requirements.

Additionally, documentation requirements are continually reviewed with case managers during Regional/Departmental Meetings."

2020-004 Allowable Costs / Cost Principles – Targeted Case Management Rates

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2015-2016 and 2016-2017
Federal Award Numbers: 1605CT5MAP and 1705CT5MAP

Background: The Department of Social Services (DSS) is designated as the single state agency to administer the Medicaid program in accordance with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 431. Connecticut administered certain aspects of the Medicaid program through several state agencies, including the Department of Mental Health and Addiction Services (DMHAS).

DMHAS provides Targeted Case Management services to persons with Chronic Mental Illness (TCM-CMI). DSS claims TCM-CMI costs for federal reimbursement under the Medicaid program.

Criteria: Title 42 CFR Part 447.201 provides that the State Plan must describe the policy and methods to be used in setting payment rates for each type of service included in the state's Medicaid program.

State Plan Attachment 4.19-B establishes the methods and standards for establishing TCM-CMI rates. Rates are established based on certified cost reports that are submitted by DMHAS to DSS no later than 10 months following the close of the state fiscal year. During the state fiscal year, TCM-CMI claims are based on interim rates. Once cost reports are available, final rates are calculated and the interim rate is adjusted in aggregate. If certified costs exceed interim rates, DSS will submit claims to the Centers for Medicare and Medicaid Services (CMS) for the underpayment. This reconciliation must occur within 24 months of the end of the rate year.

Condition: DMHAS submitted the 2017 TCM-CMI certified cost report to DSS in May 2020, which was beyond the 24-month reconciliation period. DMHAS should have submitted the report to DSS in April 2019.

Context: We reviewed TCM-CMI rate adjustments that occurred, or were expected to occur, within the fiscal year ended June 30, 2020.

Questioned Cost: $0

Effect: The state was unable to claim $890,186 in certified TCM-CMI costs that exceeded the interim rate resulting in a loss of $445,093 in Medicaid reimbursements to the state. Underreported expenditures may affect the federal budgeting process to determine the state's future grant awards.

Cause: Low staffing levels hindered DMHAS from completing its certified cost report. DSS accommodated DMHAS with several deadline extensions; however, DMHAS was unable to meet the final deadline prior to the 24-month reconciliation period.

Prior Audit Finding:

We have not previously reported this finding.

Recommendation: The Department of Mental Health and Addiction Services and the Department of Social Services should strengthen internal controls to ensure compliance with federal regulations and the Medicaid State Plan regarding reconciliations and cost settlements of interim rates for Targeted Case Management services provided to persons with Chronic Mental Illness.

Views of Responsible Officials:

Response provided by the Department of Mental Health and Addiction Services:

"We agree with this finding. The department has implemented several changes to address the issue of rate timeliness and accuracy, including development of detailed written procedures to document the rate setting methodology, extensive staff training on the rate setting process, and hiring a new manager and a fiscal supervisor for increased oversight and quality assurance. Additionally, the department is in the process of establishing a project plan to monitor tasks each rate year and to ensure we adhere to timely filing requirements."

Response provided by the Department of Social Services:

"The Department agrees with this finding. Internal controls have been implemented within the DSS Reimbursement Unit to track all extension submissions to ensure that timelines are met for all filing requirements."

2020-005 Eligibility – Determinations

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Background: The Department of Social Services (DSS) utilizes two systems to determine Medicaid eligibility. The Access Health Connecticut (AHCT) web portal determines Medicaid eligibility based on applicable modified adjusted gross income (MAGI) standards. The Integrated Management of Public Assistance for Connecticut (ImpaCT) system determines Medicaid eligibility based on non-MAGI standards. AHCT interfaces with ImpaCT, which then interfaces with the Medicaid Management Information System (MMIS) to process payments for medical services.

Criteria: Title 42 *U.S. Code of Federal Regulations* (CFR) Part 435.10 requires the state Medicaid agency to determine client eligibility in accordance with eligibility requirements defined in the approved state plan. Connecticut's Medicaid State Plan includes asset limits to determine Medicaid eligibility.

DSS Uniform Policy Manual Section 4005.15 provides that if an individual does not reduce their excess assets to an allowable level by the end of the month the excess first occurs, the individual is ineligible as of the first day of the following month, and remains ineligible until the first day of the month in which the individual properly reduces their assets to an allowable level.

Title 42 CFR 435.406 requires applicants to provide satisfactory documentary evidence of qualified non-citizen status, which has been verified with the Department of Homeland Security that the applicant is a non-citizen in a satisfactory immigration status.

Title 42 CFR 435.956 requires the agency to provide a reasonable opportunity period to individuals who make a declaration of citizenship or immigration status when the agency is unable to verify such declaration.

Condition:

1. DSS issued $95,483 in benefit payments to a recipient who was ineligible due to assets that exceeded the allowed asset limits.

2. DSS issued $1,036 in benefit payments to a recipient who was ineligible due to the inability to prove citizenship.

Context:

1. DSS issued $3.9 billion in benefit payments on behalf of 195,999 Medicaid non-MAGI recipients. We reviewed 20 non-MAGI applications to determine whether recipients met eligibility requirements. We noted one exception.

2. DSS issued $4.4 billion in benefit payments on behalf of 760,335 Medicaid MAGI recipients. We reviewed 40 MAGI applications to determine whether recipients met eligibility requirements. We noted one exception.

The samples are not statistically valid.

Questioned Cost: We computed total questioned costs of $49,365 by applying the applicable federal financial participation rate to the unallowed expenditures.

Effect: DSS provided Medicaid benefits to ineligible individuals. DSS claimed federal reimbursement for unallowed expenditures.

Cause: DSS eligibility workers did not enter the correct asset values reported by one recipient at redetermination. The department did not inform the recipient to reduce their assets.

AHCT grants Medicaid benefits for 90 days until applicants can prove their identity. One applicant did not provide the necessary documentation. AHCT deemed the applicant ineligible after 90 days. However, that ineligibility status did not transfer to ImpaCT and MMIS.

Prior Audit Finding:

We have not previously reported this finding.

Recommendation: The Department of Social Services should properly process Medicaid applications to ensure the eligibility of each recipient. In addition, the Department of Social Services should strengthen internal controls to ensure that only eligible recipients receive Medicaid services according to federal laws and regulations.

The Department of Social Services should return federal reimbursements for unallowed expenditures that it claimed under Medicaid.

Views of Responsible Officials:

"We agree with this finding in part. The Department agrees that it should ensure the eligibility of each Medicaid recipient. Preliminarily, the Department observes that this audit identified a strong 97% accuracy rate in eligibility determinations. With regard to the two exceptions identified, the Department notes that the first exception of a case over asset involved a client who had two small checking accounts that when combined put the client over the asset threshold by $1,359, largely due to an automatic deposit made on the last day of the month. In this case, had the client been terminated for being over asset, the spending of the $1,359 would have made the client immediately eligible again as the client met all other conditions of eligibility. Based on the documented case record, it is highly improbable that the client would have remained ineligible for the subsequent 10-month period. The client lives on a fixed SSI income and had routinely spent down the excess assets. The Department agrees, however, that the worker should have advised the client to spend the money that arrived at the end of the month.

With regard to the AHCT exception, the Department acknowledges that the worker erred. During the time of the new ImpaCT eligibility system roll-out, conversion from the former EMS, and integration with the shared AHCT system, it appears the worker created a second client ID which caused downstream misalignment across multiple systems. We believe this was an isolated incident and is not reflective of an ongoing issue."

Auditors' Concluding Comments:

The client was over the Medicaid asset limit even without the automatic deposit made on the last day of the month. Eligibility workers should enter accurate and complete asset values into the ImpaCT system for proper eligibility determinations.

2020-006 Eligibility – Medicaid Waiver Recipients Exceed Asset Limits

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Background: The Department of Social Services (DSS) is the designated single state agency to administer the Medicaid program in accordance with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 431. Connecticut administered certain aspects of the Medicaid program through several state agencies including the Department of Developmental Services (DDS). DSS and DDS have executed a memorandum of understanding outlining each agency's responsibilities.

Medicaid offers waiver programs that permit a state to provide home and community-based services to assist Medicaid beneficiaries to live in the community and avoid institutionalization. DDS administers the Comprehensive Supports Waiver, Employment and Day Supports Waiver, and Individual and Family Support Waiver.

Criteria: Title 2 CFR 200, Subpart D, requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statues, regulations, and the terms and conditions of the federal award.

Title 42 CFR 435.10 requires the state Medicaid agency to determine client eligibility in accordance with eligibility requirements defined in the approved state plan. Connecticut's Medicaid State Plan includes asset limits to determine Medicaid eligibility.

DSS Uniform Policy Manual Section 4005.15 provides that at the time of application, an individual is ineligible for benefits until the first day they reduce their equity in considered assets to within asset limits. Section P-4005.15 provides that if an individual acquires an asset during a month and thereby exceeds the asset limit, eligibility remains unaffected during the month the excess first occurs. If the individual does not reduce their excess assets to an allowable level by the end of the month the excess first occurs, the individual is ineligible as of the first day of the following month and remains ineligible until the first day of the month in which the individual properly reduces its assets to an allowable level.

Condition:

1. DDS records indicated that 42 Medicaid waiver recipients' checking account balances exceeded Medicaid asset limits by $136 to $5,078 for a period of 82 to 261 days for the first 261 days of fiscal year 2020.

2. DSS did not enter the correct asset value reported by one recipient into its eligibility management system. The recipient's assets exceeded the allowed asset limits at the time of redetermination and throughout fiscal year 2020. The recipient's excess assets would have excluded the recipient from Medicaid eligibility.

Context:

DDS was responsible for monitoring checking account balances of 563 Medicaid waiver recipients during fiscal year 2020. We reviewed individual account balances for dates prior to the COVID pandemic of March 18, 2020 and noted accounts with balances that exceeded Medicaid asset limits for more than 60 days.

We selected a sample of 25 recipients with individual account balances greater than $1,000 over Medicaid asset limits for more than 60 days to determine whether individual account balances exceeded Medicaid asset limits at the time of Medicaid eligibility redetermination and whether DDS or DSS notified the recipient to reduce their assets. The sample is not statistically valid.

Questioned Cost:

We computed questioned costs of $15,640 by applying the applicable federal financial participation rate to benefit payments associated with one ineligible recipient.

Effect:

Individuals with assets exceeding Medicaid limits for extended periods of time are at risk of losing their benefits. Entering inaccurate asset limit information into Medicaid eligibility systems increases the risk of inappropriately determining an individual eligible. The state could receive federal reimbursements for individuals who were not eligible.

Cause:

1. DDS did not effectively monitor Medicaid waiver recipients' checking account balances to ensure funds remained below Medicaid asset limits.

2. For one recipient, the authorized representative left asset values blank on the renewal application and provided an illegible checking account statement for one of the recipient's two accounts. The DSS eligibility worker entered the incorrect (and significantly lower) asset value into the DSS eligibility system. Neither DDS nor DSS informed the recipient to reduce their assets.

Prior Audit Finding:

We have not previously reported this finding.

Recommendation: The Department of Developmental Services should strengthen internal controls over the monitoring of individual checking account balances to maintain eligibility status for Medicaid recipients and to maximize the state's federal reimbursement.

The Department of Social Services should strengthen internal controls to ensure that only eligible clients receive Medicaid services.

Views of Responsible Officials:

Response provided by the Department of Developmental Services:

"We agree in part with this finding. In 2019 a committee, comprised of DDS Public and Fiscal leadership, enhanced internal controls over public personal needs allowances to include monitoring individual's balances to ensure they were within Medicaid Asset limits. Improvements were made to reporting, monitoring, and managing high account balances and exploring spend-down options with the home, guardian, and case managers.

We were aware of and acknowledge that some June 30, 2020 individual account balances exceeded Medicaid Asset Limits. We feel that monitoring was adequate and conformed with current Medicaid guidance.

It is important to note that the federal Centers for Medicare and Medicaid Services (CMS) put a moratorium on Medicaid terminations during the public health emergency (PHE). Essentially, this guidance, which applies to all states, prohibits the termination of Medicaid, during the federal public health emergency (which is still ongoing) as long as the individual was active on Medicaid as of March 18, 2020. CMS explicitly detailed that termination of Medicaid during the PHE was permitted only when the participant requested the termination, moved out of state, or died. However, CMS has issued new guidance that allows states to move participants to their appropriate coverage group, as long as they retain their minimum essential coverage.

During normal circumstances DSS policy states that if a participant acquires an asset during a month and thereby exceeds the asset limit, eligibility is not affected if the participant properly reduces its equity in counted assets to an allowable level by the end of the month.

While we recognize the importance of monitoring Medicaid Asset limits, the annual re-determination process allows for balance fluctuations.

Periodic asset overages will not impact eligibility as noted above. The DDS Committee will continue to work on process enhancements throughout 2021."

Response provided by the Department of Social Services:
"The Department agrees with this finding. In the case of the one worker who incorrectly entered data that was hard to read, the worker should have tried harder to figure out the correct amount before entering data into the system.

The Department concurs with the Department of Developmental Services regarding the importance of observing the superseding federal guidance adopted by Connecticut during the COVID-19 public health emergency (PHE). This guidance prohibited the termination of Medicaid coverage during the PHE if the individual was active on or after March 18, 2020. The Department also concurs with DDS' observation that the annual redetermination process provides a method by which to measure compliance with asset limits on a regular basis."

Auditors' Concluding Comments:
The noted conditions existed prior to the COVID pandemic. The departments should strengthen monitoring controls and oversight to restore program integrity to the state's Medicaid waiver eligibility.

2020-007 Eligibility – Long-Term Care Redeterminations

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Criteria: Title 42 *U.S. Code of Federal Regulations* (CFR) Part 435.912 requires the state to establish a timeliness standard in its Medicaid State Plan for eligibility determinations. The Department of Social Services (DSS) Uniform Policy Manual Section 1505.35 provides a standard of promptness for processing Medicaid applications within 45 calendar days.

Title 42 CFR 435.916 requires the state to redetermine the eligibility of recipients whose Medicaid eligibility is determined on a basis other than the modified adjusted gross income method at least every 12 months.

Condition: DSS did not begin processing 5 Medicaid long-term care (LTC) redeterminations until 3 to 6 months after receiving them. The department's eligibility system automatically closed 2 client cases due to the department's untimeliness. These 2 cases remained closed for 6 to 7 months. The department subsequently finalized the redeterminations and backdated the clients' eligibility 7 and 14 months, respectively.

Context: DSS issued benefit payments on behalf of 18,336 LTC recipients during the fiscal year. We reviewed 25 LTC redeterminations for timeliness of processing. The sample is not statistically valid.

Questioned Cost: $0

Effect: Recipients, family members, and long-term care facilities did not receive timely assurance that DSS would pay for LTC medical coverage after recipients applied for redetermination.

Cause: Low staffing levels contributed to these conditions.

Prior Audit Finding:
We previously reported this as finding 2019-005.

Recommendation: The Department of Social Services should promptly perform annual Medicaid redeterminations according to federal requirements.

Views of Responsible Officials:
"The Department agrees with this finding. The Department agrees that it should promptly perform annual Medicaid redeterminations. The Department has implemented system controls to ensure that timely received LTSS renewals are not closed until there has been an opportunity for eligibility to be reviewed. In accordance with 42 CFR 435.930, the Department is required to continue to furnish Medicaid regularly to an individual until they are found to be ineligible. Thus, the system prevents cases from closing automatically when the client timely submits required eligibility documents. If a client fails to return renewal forms and required verifications in accordance with deadlines, then it is appropriate for the Department to close the case.

The Department continues to make great strides in ensuring that renewals are processed as quickly as possible after they are received. As of the time of this response, only 1% of all pending unprocessed LTSS renewal documents are more than 7 days old."

2020-008 Eligibility – Home and Community-Based Waivers

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Background: Medicaid offers waiver programs that permit a state to provide home and community-based services to assist Medicaid beneficiaries to live in the community and avoid institutionalization. The Department of Social Services (DSS) submits waiver applications to the federal Centers for Medicare and Medicaid Services for approval.

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statues, regulations, and the terms and conditions of the federal award.

Appendix A of the Home and Community-Based Services waiver application states that DSS contracts with access agencies to perform case management functions. DSS monitors access agencies by conducting comprehensive onsite or desk audit reviews of client records. These reviews monitor access agency compliance with its contract and state and federal regulations. DSS uses the client record review worksheet to document these reviews.

Condition: DSS could not locate 8 client record review worksheets to support its monitoring activities of access agencies over Medicaid home and community-based waiver programs.

Context: DSS conducted 165 client record reviews on 3 of 6 access agencies during the fiscal year ended June 30, 2020. We selected 25 client record review worksheets for review. The sample is not statistically valid.

Questioned Cost: $0

Effect: DSS has reduced assurance that access agencies effectively performed case management functions in compliance with its contract, and state and federal regulations.

Cause: Record retention of monitoring activities was inadequate.

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

Recommendation: The Department of Social Services should strengthen internal controls to ensure that it retains records to support its monitoring activities of access agencies over Medicaid home and community-based waivers.

Views of Responsible Officials:
"The Department agrees with this finding. In response to this finding, the Department implemented an online form system to prevent paper copies from getting lost or misplaced. Now that everyone has a state-issued laptop, the Department should be able to continue the practice of using the forms that were created. This finding should be resolved since the Department has changed the method of data collection to mitigate this issue."

2020-009 Eligibility – Lack of Limit on Reasonable Opportunity Periods

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Children's Health Insurance Program (CHIP) (CFDA #93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Background: The Department of Social Services (DSS) is the designated single state agency to administer medical assistance programs, including Medicaid and CHIP. DSS oversees the Access Health Connecticut (AHCT) web portal, which determines eligibility for applicants based on modified adjusted gross income (MAGI). AHCT interfaces with federal and state databases to determine eligibility, including citizenship and immigration status.

Criteria: Title 42 *U.S. Code of Federal Regulations* (CFR) Part 435.956 requires the agency to provide a reasonable opportunity period to individuals who make a declaration of citizenship or immigration status when the agency is unable to verify such declaration. This CFR allows the agency to establish in its state plan reasonable limits on the number of reasonable opportunity periods during which medical assistance is furnished.

The Medicaid and CHIP State Plans allow the state to provide Medicaid or

CHIP benefits to citizens, nationals, and certain non-citizens during a reasonable opportunity period pending verification of their citizenship, national status, or immigration status. Both state plans provide a 90-day reasonable opportunity period and allow extensions of the reasonable opportunity period if the individual makes a good faith effort to resolve any inconsistencies or obtain any necessary documentation, or if the agency needs more time to complete the verification process.

Condition: DSS did not design AHCT to limit the number of reasonable opportunity periods given to individuals who fail to verify citizenship or immigration status.

Context: DSS issued $4.4 billion in Medicaid benefit payments on behalf of 760,335 Medicaid MAGI recipients, and $44.5 million in CHIP benefit payments on behalf of 26,177 CHIP MAGI recipients, during the fiscal year ended June 30, 2020. The number of individuals who received a reasonable opportunity period could not be determined. DSS informed us that it does not have a report that tracks such information.

Questioned Cost: $0

Effect: Ineligible individuals may temporarily receive Medicaid or CHIP benefits for 90 days for an unlimited number of periods after failing to verify required eligibility criteria.

Cause: DSS did not establish a limit on the number of reasonable opportunity periods it provides to individuals in its Medicaid and CHIP State Plans.

Prior Audit Finding:

We have not previously reported this finding.

Recommendation: The Department of Social Services should amend its Medicaid and CHIP State Plans to include a limit on the number of reasonable opportunity periods available to individuals who fail to verify citizenship, national status, or immigration status.

Views of Responsible Officials:

"The Department agrees with this finding. In accordance with federal regulations, the current federally approved Medicaid and CHIP State Plans do not include specific limits on the number of reasonable opportunity periods (ROP) available to applicants. In May 2021, the department implemented a fix to its shared AHCT eligibility system which was misinterpreting immigration status responses from the federal data services hub for some qualified non-citizens. The Department anticipates that this fix will resolve the need for some applicants to use an ROP because immigration status will be properly recognized at application. The Department will continue to monitor this issue to ascertain the need for additional limits on ROPs."

2020-010 Financial Reporting

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Children's Health Insurance Program (CHIP) (CFDA 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Criteria: Title 42 *U.S. Code of Federal Regulations* (CFR) Part 430.30 requires the state to submit the Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program (Form CMS 64) no later than 30 days after the end of each quarter to the Centers for Medicare and Medicaid Services (CMS). Form CMS 64 is the state's accounting of actual recorded Medicaid expenditures.

Title 42 CFR 433 Subpart A provides for payments to states based on a federal medical assistance percentage (FMAP) for part of their expenditures for services under the approved Medicaid State Plan. The FMAP for allowable expenditures under the Medicaid program varies depending on the type of expenditure. CMS uses the 50% FMAP for most expenditures. Part 433.40 provides that if a state claimed and received federal financial participation (FFP) for a cancelled (voided) check, it must refund the amount of FFP received. Subpart F provides that CMS reduce or increase payments to states to adjust for prior overpayments or underpayments.

Title 42 CFR 431.1002(a) requires states to return the federal share of Medicaid overpayments to CMS in accordance with Section 1903(d)(2) of the Social Security Act and related regulations included in Title 42 CFR Part 433 Subpart F. Part 433.320 requires the state to return the federal share of Medicaid overpayments that are subject to recovery to CMS through a credit on Form CMS 64.

Title 42 CFR 457.630(c) requires the state to submit the Quarterly Statement of Expenditures for CHIP (Form CMS 21) no later than 30 days after the end of each quarter to CMS. Form CMS 21 is the state's accounting of actual recorded CHIP expenditures.

Title 42 CFR 457.622 provides for payments to states based on an enhanced federal medical assistance percentage (eFMAP) for part of their expenditures for services and administration under the approved state child health assistance plan. Section 2105(b) of the Social Security Act established Connecticut's CHIP eFMAP at 65%. Section 2101 of the Affordable Care Act amended the state's eFMAP to 88% for federal fiscal years 2016 through 2019. Section 3005 of the Healthy Kids Act amended the state's eFMAP to 76.5% for federal fiscal year 2020.

Title 42 CFR 431.1002(b) requires states to return to CMS the federal share of CHIP overpayments in accordance with Section 2105(e) of the Social Security Act and related regulations included in Title 42 CFR Part 457 Subpart B. Part 457.232 requires the state to return the federal share of CHIP overpayments that are subject to recovery to CMS through a reduction on Form CMS 21.

Title 2 CFR Part 200 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it properly recorded and accounted for transactions to permit the preparation of reliable financial statements and federal reports. The CFR requires the non-federal entity to take prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

Condition:

1. The Department of Social Services (DSS) reported $100,000 in Disproportionate Share Hospital (DSH) payments twice on Line 6 of the CMS 64 Financial Report for the quarter ended June 30, 2020.

2. DSS accounted for the return of the federal share of CHIP and state funded medical assistance program overpayments to CMS on the CMS 64 Financial Report. DSS should have accounted for the return of the CHIP overpayments on the CMS 21 Financial Report with a higher federal financial participation rate. Furthermore, DSS should have returned the state funded overpayments to the state's General Fund.

3. DSS miscoded three quality assurance (QA) audit recoupments as provider refunds and incorrectly reported $582,141 as Collections on Line 9D of the CMS 64 Financial Report. The department should have reported the QA audit recoupments as Recoveries on Line 9C1.

4. DSS did not include previously reported overpayments to providers certified as bankrupt or out of business when it reported total overpayment adjustment amounts on Line 10C of the CMS 64 Financial Report.

Context: The Expenditures on Line 6 of the CMS 64 Financial Report is the summary of Medicaid expenditures for the quarter. DSS reported $8.4 billion on Line 6 for the fiscal year ended June 30, 2020. These reported amounts included $123,299,462 in DSH payments.

The Recoveries on Line 9C1 of the CMS 64 Financial Report identifies fraud, waste, and abuse amounts credited from Medicaid program integrity activities, such as QA audits of medical providers. DSS reported recoveries of $14,745,225 during the fiscal year ended June 30, 2020. In our review of 22 medical provider audits, we noted that the Office of Quality Assurance (OQA) issued final audit reports with overpayments totaling $3,921,010. DSS audited transactions paid with Medicaid, CHIP, Money Follows the Person (MFP) Demonstration Project, and state funded medical assistance program funds. Nine of the provider audits included reviews of non-Medicaid transactions. Five of these provider audits contained non-Medicaid exceptions that a statistician extrapolated to determine the overpayment amount.

The Overpayment Adjustment on Line 10C of the CMS 64 Financial Report is a calculation of total current Medicaid receivables net of prior quarter's Medicaid receivables and any deduction for write-off of previously reported overpayments to providers certified as bankrupt or out of business. In prior audits, we reported that the department's Medicaid receivable balances were inconsistent and partially unsupported from one quarter to another. DSS duplicated write-offs, reported write-offs in different quarters, and presented write-offs in one quarter but not the others. The department stopped reporting previously reported overpayments to providers certified as bankrupt or out of business until it addresses the condition from prior audit findings.

Questioned Cost: We computed questioned costs of $56,200 by applying the applicable FFP to duplicate reporting of DSH expenditures.

Due to the department's lack of procedures to stratify overpayments by applicable federal and state programs, we cannot determine questioned costs for condition #2.

Effect: DSS prepared inaccurate federal financial reports for Medicaid and CHIP.

The State of Connecticut is not receiving its share of medical provider overpayments. CMS could be using incomplete data to analyze reported recoveries of fraud, waste, and abuse.

Cause: Clerical errors went unnoticed during the supervisory review process. DSS claimed the same DSH payments on Line 1A as Regular Payments and Line 1B as DSH Adjustment Payments on the CMS 64 Financial Report. The department should have only claimed the expenditures on Line 1B.

DSS does not stratify medical provider audit overpayments by program. The department tracks, reports, and refunds CHIP, MFP, and state funded medical assistance program overpayments as Medicaid overpayments.

DSS informed us that it coded electronic and check payments from medical providers as provider refunds. The department did not determine whether the provider payments were related to QA audit receivables. DSS informed us that it would properly code medical provider payments going forward and accurately claim them on Form CMS 64.

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

Prior Audit Finding:

We previously reported conditions #1 and #3 as finding 2019-011 and condition #3 in 2 prior audits. We have not previously reported conditions #2 and #4.

Recommendation: The Department of Social Services should strengthen internal controls to ensure that it tracks, reports, and returns the federal share of overpayments to corresponding federal and state medical assistance programs.

The Department of Social Services should ensure that it accurately calculates, adequately reviews, and properly reports claims submitted for federal reimbursement under the Medicaid program on Form CMS 64 and the Children's Health Insurance Program on Form CMS 21.

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

Views of Responsible Officials:

"The Department agrees that it should ensure that it accurately calculates, adequately reviews, and properly reports claims and overpayments submitted for federal reimbursement under the Medicaid and CHIP programs. The Department will review the specific items related to this finding and will file the appropriate adjustments if deemed necessary."

2020-011 Special Tests and Provisions – Refunding of Federal Share of Medicaid and CHIP Overpayments to Providers

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Children's Health Insurance Program (CHIP) (CFDA 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

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

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

Section 17b-99(d) of the Connecticut General Statutes provides guidelines for conducting audits of medical providers. DSS produces a preliminary draft audit report and gives it to the medical provider after the conclusion of the audit. DSS holds an exit conference with the medical provider to discuss the preliminary audit report. The medical provider may present evidence at the exit conference to refute findings in the draft report. After the exit conference, DSS produces a final audit report and gives it to the medical provider. Any medical provider aggrieved by a decision in a final written audit report may submit a written request for a contested case hearing.

Title 42 CFR 433.304 defines an overpayment as the amount paid by a state

Medicaid agency to a provider which is in excess of the amount that is allowable for services furnished under Section 1902 of the Social Security Act and which is required to be refunded under Section 1903 of the Social Security Act.

Title 42 CFR 433 Subpart F requires the state Medicaid agency to refund the federal share of Medicaid overpayments issued to providers within one year from the date of discovery of the overpayment. Section 433.316 requires the state Medicaid agency to notify the provider in writing of any overpayment it discovers and to take reasonable actions to attempt to recover the overpayment. Title 42 CFR 457.628 makes the regulations at CFR 433.312 through 433.322 applicable to CHIP.

Condition: Provider Audits:

DSS did not have sufficient documentation to support $1,355,966 in reductions in Medicaid and CHIP overpayments to four medical providers.

Complaints and Integrity Reviews:

DSS did not refund the federal share of five provider overpayments to CMS or initiate action to recoup $14,577 in overpayments. Additionally, DSS did not notify three of these providers of the overpayments.

Context: In our review of 22 medical provider audits, the Office of Quality Assurance (OQA) issued final audit reports with $3,921,010 in overpayments. OQA later issued memoranda with reductions in Medicaid and CHIP overpayments to four of these medical providers. DSS did not support these reductions.

DSS conducted integrity reviews that resulted in the identification of $180,645 in overpayments to eight providers. We reviewed $121,358 in overpayments to five providers.

DSS investigated complaints that resulted in the identification of $172,801 in overpayments to 22 providers. We reviewed $29,346 in overpayments to five providers.

The samples were not statistically valid.

Questioned Cost: We computed questioned costs of $685,272 by applying the applicable federal financial participation rate to the amount of unsupported reductions and unrefunded overpayments. Since DSS does not stratify overpayments by program, we cannot determine the amount of questioned costs per federal program.

Effect: We were unable to ascertain whether the DSS reductions in Medicaid and CHIP overpayments were warranted. DSS received federal reimbursement for Medicaid and CHIP overpayments to providers.

Cause: DSS did not document the circumstances considered, calculations performed, or rationale implemented to support the judgmental reduction in Medicaid and CHIP overpayments.

Prior Audit Finding:

We previously reported the provider audit condition as finding 2019-012 and in two prior audits. We have not previously reported the complaint and integrity review conditions.

Recommendation: The Department of Social Services should maintain documentation to support reductions in Medicaid and CHIP overpayments. The Department of Social Services should promptly notify providers when it discovers overpayments and take actions to recover those overpayments. The Department of Social Services should return the federal share of overpayments within one year from the date of discovery.

Views of Responsible Officials:

"The Department agrees in part with this finding. The Department agrees that there was not sufficient documentation maintained to support the reduction of overpayments. The Department continues to improve its documentation standards related to overpayment reductions. The Department does not agree that questioned costs are attributable to this finding. The reduction of an audit adjustment is not the basis for the determination of questioned costs. When a request is received to review an audit for a possible reduction to the audit recoupment amount many factors are considered. Many of these factors are dependent on the particular audit or aspects of the audit that had resulted in the original audit adjustment. This process entails a significant level of professional judgment along with institutional knowledge.

The Department agrees with the condition related to the complaints and integrity reviews. The Department has implemented a tracking mechanism that will ensure that all providers are made aware of identified overpayments."

Auditors' Concluding Comments:

The U.S. Department of Health and Human Services' Departmental Appeals Board (DAB) decision No. 1391 affirmed that states may not reduce the federal share of overpayments without adequate support. States should document the rationale for the reduction, demonstrate that the department's audit findings were incorrect, maintain additional evidence furnished by the provider, exhibit a reevaluation of the facts and applicable law, or reference a court or administrative decision. DAB decision No. 1391 disallowed federal financial participation for unsupported reductions in overpayments. The 2020 Compliance Supplement Addendum required auditors to apply DAB decision No.1391 to ascertain whether states returned the federal share of disallowances. The Department of Social Services should maintain documentation to support reductions in overpayments to avoid questioned costs.

2020-012 Special Tests and Provisions – Medicaid Fraud Control Unit

State Medicaid Fraud Control Units (CFDA 93.775)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1901CT5050 and 2001CT5050

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Background: The Department of Social Services (DSS), Medicaid Fraud Control Unit (MFCU), Office of the Attorney General (AG), and Office of Inspector General (OIG) maintain a memorandum of understanding to identify responsibilities to assist each other in the detection, investigation, and prevention of fraud and abuse in Medicaid.

Criteria: Title 42 *U.S. Code of Federal Regulations* Part 455.23 requires DSS to suspend all Medicaid payments to a provider after the department determines there is a credible allegation of fraud with a pending investigation. Upon such determination, DSS must submit a formal written referral to MFCU, AG, and OIG and initiate a payment suspension, unless DSS exercises a good cause exception. DSS must document good cause exceptions at the time of the fraud referral. MFCU, AG, or OIG may provide DSS a written request to temporarily withhold suspension to prevent compromising or jeopardizing an investigation.

Section 1903(i)(2)(C) of the Social Security Act provides that federal financial participation (FFP) in the Medicaid program shall not be made for items or services furnished by a medical provider to whom a state has failed to suspend payments under the plan during any period when there is a pending an investigation of credible allegation of fraud against the medical provider.

Condition: DSS issued $870,394 in payments to two providers who should have been suspended during investigations. DSS did not document a good cause exception to prevent their suspensions.

- DSS did not suspend one provider and paid it $801,874.
- DSS did not suspend one provider in a timely manner. DSS paid the provider $68,520 during the 174-days prior to its suspension.

Context: For the fiscal year ended June 30, 2020, DSS submitted 23 fraud referrals to MFCU. MFCU accepted 19 of these referrals and subsequently opened investigations. We reviewed whether DSS promptly suspended payments for these 19 referrals. In addition, we reviewed two fraud referrals that MFCU rejected. We reviewed whether DSS adequately documented MFCU, AG, and OIG responses to these two referrals and promptly suspended payments. The sample was not statistically valid.

Questioned Cost: We computed questioned costs of $458,710 by applying the applicable FFP rate to Medicaid payments issued to the medical providers that DSS should have suspended pending an investigation or credible allegation of fraud.

Effect: Medical providers accused of committing Medicaid fraud received payments during pending investigations. DSS received federal reimbursement for unallowed expenditures.

Cause: DSS made fraud referrals to MFCU, AG, and OIG and informed them of its intent to suspend medical provider payments by a specified date unless any of those agencies provided good cause for DSS to not suspend those payments. Although these agencies did not present a good cause exception, DSS did not suspend payments on the specified date.

Prior Audit Finding:

We previously reported this as finding 2019-013 and in one prior audit.

Recommendation: The Department of Social Services should ensure the timely processing of medical provider suspensions in accordance with Title 42 *U.S. Code of Federal Regulations* Part 455.

The Department of Social Services should implement procedures to ensure that it does not claim unallowable costs for federal reimbursement according to Section 1903(i)(2) of the Social Security Act.

The Department of Social Services should return federal reimbursements for unallowed expenditures it claimed under Medicaid.

Views of Responsible Officials:

"The Department agrees with this finding. The Department has implemented adequate procedures to ensure timely processing of medical provider suspensions and to ensure that unallowable costs are not claimed for federal reimbursement. Any unallowed claimed expenditures related to this finding will be returned to the federal government."

2020-013 Special Tests and Provisions – Utilization Control and Program Integrity

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Background: The Office of Quality Assurance (OQA) is responsible for ensuring compliance, efficiency, and accountability within federal programs administered by the Department of Social Services (DSS). The Audit Division in the Office of Quality Assurance substantiates whether complaints received from various sources are valid and determines the proper disposition of the complaints.

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200, Subpart D, requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: DSS audit division supervisors did not document their review of complaints prior to closing those cases.

Context: DSS closed 51 complaints during fiscal year 2020. We examined ten complaints to determine whether a supervisor evaluated complaint review reports and authorized the closure of the complaints.

Questioned Cost: $0

Effect: DSS has reduced assurance that its audit division properly addressed complaints.

Cause: DSS informed us that it did not have a formal approval process in place.

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

Recommendation: The Department of Social Services should implement procedures to ensure that audit division supervisors document their review of complaints prior to closing them to ensure that they determined the proper disposition of the complaints.

Views of Responsible Officials:
"The Department agrees with this finding. The Department is in the process of streamlining the process / documentation standards related to complaint reviews. All complaint reviews are now centralized/overseen by one supervisor within the internal audit unit. All complaints that are finalized are forwarded by the reviewer, have a follow up email sent to them by the supervisor stating that it was approved, and then forwarded to the Director for signature. All emails related to the complaint are kept in the complaint file."

2020-014 Special Tests and Provisions – ADP Risk Analysis and System Security Review – Database Security

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Money Follows the Person Rebalancing Demonstration (MFP) (CFDA 93.791)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: 1LICMS300142

Temporary Assistance for Needy Families (TANF) (CFDA 93.558)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1901CTTANF and 2001CTTANF

Child Support Enforcement (CFDA 93.563)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1704CTCEST, 1901CTCEST, 1901CTCSES, 2001CTCEST, and 2001CTCSES

Children's Health Insurance Program (CHIP) (CFDA 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Criteria: Title 45 *U.S. Code of Federal Regulations* (CFR) Part 164, Subpart C, provides the security standards for the protection of electronic protected health information (ePHI). Section 164.306 requires an entity to ensure the confidentiality, integrity, and availability of all ePHI it creates, receives, maintains, or transmits.

Title 2 CFR Part 200 requires the non-federal entity to establish and maintain effective internal control over the federal award to provide reasonable assurance that it takes prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

Condition: The Department of Social Services (DSS) did not address security weaknesses in the file share security model for two databases. The department did not promptly address this condition from prior audit findings.

Context: Preventing direct access to the Access databases is necessary to protect the integrity of data.

Questioned Cost: $0

Effect: DSS has reduced assurance that its automatic data processing installations are secure. Electronic protected health and personally identifiable information are vulnerable.

Cause: DSS focused on other information security project priorities, including addressing security weaknesses in two of the four Access databases previously reported. Low staffing levels and budgetary constraints hindered the department from addressing the remaining security weaknesses.

Prior Audit Finding:
We previously reported this as finding 2019-014 and in two prior audits.

Recommendation: The Department of Social Services should ensure data is stored in databases with centralized access controls.

Views of Responsible Officials:
"The Department agrees with this finding. The Department will work towards addressing the security weaknesses identified in the databases."

2020-015 Special Tests and Provisions – ADP Risk Analysis and System Security Review – Service Organization Controls Report

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Money Follows the Person Rebalancing Demonstration (MFP) (CFDA 93.791)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: 1LICMS300142

Children's Health Insurance Program (CHIP) (CFDA 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Background: The Department of Health and Human Services (HHS) identifies Medicaid and Medicaid demonstration programs, such as Money Follows the Person (MFP), as programs of higher risk for improper payment.

Medicaid, MFP, and the Children's Health Insurance Program (CHIP) are highly dependent on extensive and complex computer systems that include controls for ensuring the proper payment of benefits. The interChange Medicaid Management Information System (MMIS) processes claims for providers of medical care and services furnished to clients under Medicaid, CHIP, and MFP. The Department of Social Services (DSS) contracted with a service organization for support and operations of the interChange MMIS.

Criteria: Title *2 U.S. Code of Federal Regulations* Part 200 requires the non-federal entity to establish and maintain effective internal control over federal awards.

Management is responsible for implementing and maintaining effective internal controls over automated data processing (ADP), whether the process is performed internally or outsourced to a service organization.

The Statement on Standards for Attestation Engagements No. 18 issued by the American Institute of Certified Public Accountants (AICPA) Auditing Standards Board provides a means of independent assurance to service organization users. A service organization control (SOC) 1 type 2 report assesses controls at a service organization that are relevant to a user entity's internal controls.

Condition: DSS controls did not provide adequate assurance that the department effectively managed its ADP risks for the interChange MMIS.

Context: MMIS processed payments totaling $8.4 billion in Medicaid benefits, $44 million in CHIP benefits, and $18 million in MFP benefits during the fiscal year ended June 30, 2020.

Questioned Cost: $0

Effect: DSS may be unaware of changes in the contractor's controls that could cause the contractor to process transactions incorrectly and affect the amounts claimed for federal reimbursement. DSS may not be adequately assessing the design and operating effectiveness of its and the contractor's information technology general and complementary user control considerations in place.

Cause: The contractor did not provide DSS its full internal risk assessment report of the interChange MMIS for DSS to review. Additionally, DSS did not require the contractor to provide a SOC 1 report for services applicable to MMIS.

Prior Audit Finding:
We previously reported this as finding 2019-014 and in two prior audits.

Recommendation: The Department of Social Services should ensure that service organizations responsible for maintaining significant financial applications and processes, obtain an appropriate Service Organizations Controls Report (SOC 1 report). Management should review the opinion of the service auditor to determine the effectiveness of the contractor's controls and to assess whether complementary user control considerations are in place and operating effectively.

Views of Responsible Officials:

"The Department disagrees with the portion of the recommendation that a SOC 1 report is required to be obtained to meet the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200. This section provides that the auditor shall determine whether the auditee established and maintained effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. There is no provision that requires states to obtain a SOC 1 audit."

Auditors' Concluding Comments:

The department should obtain assurance that internal controls over outsourced financial applications and processes are functioning in an appropriate manner. Obtaining and reviewing a SOC 1 report is an effective method for the department to manage the risk of utilizing service organizations.

2020-016 Special Tests and Provisions – Medicaid National Correct Coding Initiative

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

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

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

Title 2 *U.S. Code of Federal Regulations* Part 200 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it properly managed the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: DSS did not monitor whether its contractor accurately and timely implemented quarterly Medicaid NCCI edit files.

DSS and its contractor do not have a confidentiality agreement explaining Medicaid NCCI data disclosure limitations and related penalties for violations.

Context: CMS posts Medicaid NCCI edit files to the Medicaid Integrity Institute prior to the start of each calendar quarter. DSS downloads the edit files and shares them with its contractor quarterly.

Questioned Cost: $0

Effect: A lack of monitoring increases the risk that MMIS will improperly pay or deny Medicaid claims. Medicaid NCCI methodologies remain exposed to improper disclosure without confidentiality agreements.

Cause: DSS does not have procedures to determine whether Medicaid NCCI edits properly function within MMIS after its contractor uploads quarterly files. The department was unaware of the confidentiality agreement requirement for contractors using Medicaid NCCI files.

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

Recommendation: The Department of Social Services should develop monitoring procedures to ensure that Medicaid National Correct Coding Initiative edits properly function within the Medical Management Information System after quarterly uploads.

The Department of Social Services should secure a confidentiality agreement with its contractor that handles Medicaid National Correct Coding Initiative data.

Views of Responsible Officials:

"The Department agrees in part with this finding. In response to the first recommendation above, the Department agrees and will develop better monitoring procedures to ensure that Medicaid NCCI edits are properly functioning within the MMIS. A procedure will be put in place to ensure that all applicable codes are updated.

In response to the second recommendation above, the Department disagrees. The Department believes the contract agreement with the MMIS vendor is sufficient and a separate confidentiality agreement is not warranted."

Auditors' Concluding Comments:

The Medicaid National Correct Coding Initiative Technical Guidance Manual requires, at a minimum, 7 specific elements in confidentiality agreements for any contracted party using the Medicaid National Correct Coding Initiative files. The department's contract with its MMIS vendor lacks these seven specific elements. The department should amend its contract to satisfy the confidentiality agreement requirements.

2020-017 Special Tests and Provisions – Provider Eligibility

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Children's Health Insurance Program (CHIP) (CFDA 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Money Follows the Person Rebalancing Demonstration (MFP) (CFDA 93.791)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1LICMS300142

Background: The Department of Social Services (DSS) is the designated single state agency to administer the Medicaid program in accordance with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 431. Connecticut administered the Money Follows the Person (MFP) and Children's Health Insurance (CHIP) programs the same way it oversees Medicaid provider eligibility requirements, as well as contractor suspension and debarment restrictions.

The Secretary of the State (SOTS) website provides links to the CONCORD system, a database that provides information related to registered businesses. The SOTS Commercial Recording Division files and maintains legally required business formation records and any fundamental business changes. The division disseminates that information to the public on CONCORD. The CONCORD business inquiry feature provides the names of business principals, including their title as board members, partners, and managing administrators.

Criteria: Title 42 CFR 455.410 provides that the state Medicaid agency must require the enrollment of all medical providers under the Medicaid State Plan or under a waiver of the plan as participating providers. DSS developed a Provider Enrollment/Reenrollment Criteria Matrix that outlines the information each provider is required to submit to be an eligible provider. The DSS Provider Enrollment/Re-enrollment Application Form requires the medical provider to identify board members, partners, and managing administrators. The DSS Provider Enrollment Agreement requires the medical provider to furnish all information requested by DSS specified in the Provider Enrollment Agreement and the application form, and to notify DSS in writing of all material and/or substantial changes in information contained on the application form. The enrollment agreement also requires the medical provider to furnish material or substantial changes, including changes in the status of Medicare, Medicaid, or other Connecticut Medical Assistance program eligibility, provider’s license, certification or permit to provide services in or for the State of Connecticut.

Title 42 CFR 455.436 requires the state Medicaid agency to confirm the identity and determine the exclusion status of providers and any person with an ownership or controlling interest or who is an agent or managing employee of the provider through routine checks of federal databases, including the List of Excluded Individuals/Entities (LEIE) and the Excluded Parties List System (EPLS). The state Medicaid agency must consult appropriate databases to confirm identities upon enrollment and reenrollment. The state Medicaid agency must check the LEIE and EPLS no less frequently than monthly.

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

Condition: 1. DSS approved four providers’ reenrollment applications without requiring them to identify all board members, partners, and managing administrators.

2. DSS did not check the exclusion status of providers and other applicable persons against SAM.

Context: During the fiscal year ended June 30, 2020, DSS made payments to 12,899 Medicaid, 4,700 CHIP, and 350 MFP providers. We selected 25 providers to determine whether the department obtained the required information to document eligibility to provide services under Medicaid, CHIP, and MFP. The samples were not statistically valid.

The Provider Enrollment/Re-enrollment Application Form for four providers did not identify one to 18 board members, partners, and managing administrators.

Questioned Cost: $0

Effect: DSS may be claiming payments for federal reimbursement made to suspended or debarred providers, or those not properly enrolled, certified, or otherwise eligible to participate in the Medicaid, CHIP or MFP programs.

Cause:

1. DSS did not consult the CONCORD system or the provider's website to reasonably determine who the provider should have identified as its board members, partners, and managing administrators on the Provider Enrollment/Re-enrollment Application Form.

2. DSS informed us that it performs monthly checks of providers against the Medicare Exclusion Database (MED), maintained by the Centers for Medicare and Medicaid Services. However, MED only contains the List of Excluded Individuals/Entities actions taken by the Office of the Inspector General. SAM contains exclusion actions taken by various federal agencies.

Prior Audit Finding:

We previously reported this as finding 2019-015 and in five prior audits.

Recommendation: The Department of Social Services should establish and implement internal controls to determine the System for Award Management exclusion status of Medicaid, Children's Health Insurance Program and Money Follows the Person providers. The Department of Social Services should strengthen controls to ensure that provider enrollment complies with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 455 and the department's Provider Enrollment/Re-enrollment Criteria Matrix, application form and provider agreement.

Views of Responsible Officials:

"During the audit period, the Department did not have access to the non-public SAM database. Currently the Department has access to the public SAM database, which can lead to multiple false positives and no way to verify the limited information provided in the results. The only way to access the non-public portion of the SAM database is to pay for access. The non-public portion has more information which would help to verify any results that would come out of a search. Per CMS the SAM database will not be integrated into the DEX database (which is free for all states to join) like the SSN DMF file was. The Department will explore obtaining access to the non-public SAM database.

The Department will continue to review and strengthen their controls to ensure that provider enrollment complies with Title 42 *U.S. Code of Federal Regulations* (CFR) Part 455 and the Department's Provider Enrollment/Re-enrollment Criteria Matrix, application form and provider agreement."

2020-018 Special Tests and Provisions – Long-Term Care Facility Audits

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

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

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

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

Condition: DSS did not perform nine long-term care facilities' field audits on a biennial basis or at least every four years.

Context: During the fiscal year ended June 30, 2020, the state had 261 LTCF that provided services to Medicaid clients. A public accounting firm performed 59 field LTCF audits for DSS. We reviewed 15 LTCF field audits and noted that nine facilities had not been audited in five to 12 years. The sample was not statistically valid.

Questioned Cost: $0

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

Cause: DSS informed us that it is updating the LTCF audit requirements in the State Medicaid Plan. The department continued to work with the public accounting firm to develop strategies to ensure that the firms promptly audit LTCF. DSS expressed that it operates on limited resources.

Prior Audit Finding:
We previously reported this as finding 2019-016 and in 11 prior audits.

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

Views of Responsible Officials:
"The Department does not agree with this finding. For long-term care facilities, the Department contracts with a national accounting firm to perform audits of long-term care providers. With more than 1,200 long-term care and boarding home providers, the department is unable to audit every facility on a biennial basis. Facilities are primarily chosen for audit based on the risk of misstatement. The benefit of utilizing the desk review process must be considered when discussing the risk of mispayment. The Department ensures that a desk review is conducted on each facility's cost report annually. During the desk review process the auditors submit requests to providers for additional information to resolve questions which

arise from significant risk areas identified and follow up on prior year findings. These procedures are conducted to mitigate and reduce the risk of mispayment. It is our belief that this process is an efficient use of the resources that are available to the Department.

The Department would like to point out that the review period was within the federal public health emergency period for the COVID-19 pandemic. The Secretary of Health and Human Services announced a national public health emergency for the Coronavirus Disease 2019 (COVID-19) pandemic. The health emergency was renewed April 21, 2020, July 23, 2020, October 2, 2020, January 7, 2021, and April 21, 2021. As a result of the consequences of the public health emergency declaration, on March 10, 2020, Governor Lamont issued Executive Order No. 7A which prohibited in-person visitation in all Connecticut nursing homes, except for compassionate care visits only. The purpose of restricting visitation was to reduce the risk of anyone from the outside could bring COVID-19 infection into a nursing home and endanger the health of residents or staff. Due to the ban on nursing home visitation and related nursing home staff shortages, the Department paused all audits of nursing homes.

Department procedures and criteria for audit selection remain effective and efficient and the results of the delayed facility audit will not result in an overpayment of rates. The Department believed a number of change of ownerships and closures related to the COVID-19 public health emergency must have been designated as high priority audits. This resulted in adjustments to the audit plan and the lateness of the sampled audits being completed after the preferred four-year period. For this review period, there were 7 facility closures, 1 emergency closure per order of the Department of Public Health, 1 facility in receivership, and 4 nursing home changes of ownerships that must be designated and audited as high priority due to the interim rate status. Going forward, the Department cannot predict impact of future closures or change of ownerships resulting from the public health emergency that would adversely change the audit plan as it did during this review period."

Auditors' Concluding Comments:

The COVID-19 pandemic did not prevent the department or its contractor from auditing the nine long-term care facilities in the prior five to 12 years. The Department of Social Services' current practice of auditing long-term care facilities does not reflect the audit requirements of the State Medicaid Plan. The department should comply with the audit requirements or amend the state plan for long-term care facilities.

2020-019 Special Tests and Provisions – Controls Over Income and Eligibility Verification System Related to Wage and Date of Death Matches

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Temporary Assistance for Needy Families (TANF) (CFDA 93.558)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1901CTTANF and 2001CTTANF

Supplemental Nutrition Assistance Program (SNAP) (CFDA 10.551)
Federal Award Agency: United States Department of Agriculture
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: Various

Criteria: Title 42 *United States Code* Section 1320b-7 requires that the state have an Income and Eligibility Verification System (IEVS) in effect for the SNAP, TANF and Medicaid programs. The IEVS provides for matches involving Department of Labor (DOL) wage information, Social Security Administration wage and date of death files, and Internal Revenue Services unearned income files.

Condition: The Department of Social Service (DSS) did not sufficiently review IEVS alerts related to client wages and date of death for the SNAP, TANF, and Medicaid programs.

- DSS did not record the dates of death or close cases of deceased clients and continued to issue SNAP, TANF, and Medicaid benefits.
- DSS did not properly address client wage differences between the Integrated Management of Public Assistance for Connecticut (ImpaCT), Beneficiary and Earnings Data Exchange, and the DOL systems.

Context: During the fiscal year ended June 30, 2020, DSS received 584,787 IEVS alerts related to client wages, employer, unemployment benefits, and date of death matches for SNAP, TANF, and Medicaid. As of October 1, 2020, eligibility workers processed 469,480 alerts and the ImpaCT system processed 115,307 alerts. DSS assigned each alert a specific due date generated by the ImpaCT system that ranged from July 11, 2019 to August

13, 2020.

Our review of 15 alerts generated from a State Data Exchange report of client death dates disclosed nine exceptions. DSS did not record the date of death for four client cases and did not recoup $18,042 in overpayments for nine. This included $9,466 in SNAP, $5,944 in TANF, and $2,632 in Medicaid benefits. For two single-member household SNAP clients, we noted that unauthorized people used $802 in the deceased client's SNAP benefits after the client's date of death.

Our review of 15 alerts disclosed two exceptions that the ImpaCT system had marked as resolved. DSS did not properly address client wage differences between ImpaCT and the DOL system. For two alerts, the clients' income would have reduced SNAP benefits. DSS issued $1,547 in excess SNAP benefits during the period the client was eligible for reduced SNAP benefits.

Our review of 15 alerts disclosed one exception that DSS eligibility workers had marked as resolved. During one client's SNAP eligibility renewal, DSS properly addressed the wage alert but entered the incorrect amount of Social Security disability income in ImpaCT. The client's income exceeded the SNAP income limit. DSS issued $808 in SNAP payments during the period the client was ineligible.

The sample was not statistically valid.

Questioned Cost: We computed $19,081 in questioned costs by applying the applicable federal financial participation rate to benefit payments associated with ineligible clients. These questioned costs included $11,821 in SNAP, $5,944 in TANF, and $1,316 in Medicaid funds.

Effect: Clients received benefits that they were not eligible to receive. Deceased client cases remained open, which creates opportunities for medical providers and other unauthorized individuals to misuse their SNAP, TANF, and Medicaid benefits.

Cause: DSS designed the ImpaCT system to mark IEVS alerts as complete when the department does not address them within a predetermined number of days. Due to the volume of alerts, DSS did not promptly complete the proper reviews and dispositions.

DSS informed us that it does not address death match alerts until a SNAP recipient's next renewal period. The maximum renewal period is 24 months.

Prior Audit Finding:
We previously reported this as finding 2019-007 and in 23 prior audits.

Recommendation: The Department of Social Services should provide the necessary resources and institute procedures to ensure that it uses all information from eligibility and income matches to ensure that it correctly issues benefits to, or on behalf of, eligible clients. DSS should return federal reimbursements for unallowable expenditures claimed under SNAP, TANF, and Medicaid.

Views of Responsible Officials:
"The Department agrees with this finding and continues to refine its eligibility system, ImpaCT, to achieve optimal system performance in order to support all program requirements. The Department assembled a workgroup to explore ways to improve IEVS alerts, particularly those related to death matches. The workgroup identified a need for and created ad-hoc reports to identify and track the cases. Cases are now worked by eligibility workers more completely and thoroughly, thus mitigating this issue. The Department continues to work on ways to improve the timely processing of date of death and IEVS income alerts as applicable, recognizing the limitations of the use of that data which is often outdated by the time IEVS alerts are generated or not permitted to be used based on specific program rules. As applicable, DSS processes, recoups overpayments, and returns federal reimbursements for unallowable expenditures claimed under Medicaid, SNAP, and TANF. A dedicated claims unit was implemented in January 2019 to ensure unallowable expenditures are processed expeditiously by the Department."

2020-020 Eligibility - Determinations

Children's Health Insurance Program (CHIP) (CFDA 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Background: The Department of Social Services (DSS) is the designated single state agency to administer medical assistance programs and the Children's Health Insurance Program (CHIP). CHIP provides health insurance to children not otherwise covered. DSS administers CHIP with the assistance of other state agencies including the Department of Children and Families (DCF) and the Department of Mental Health and Addiction Services (DMHAS).

DSS uses several systems to administer CHIP. The Access Health Connecticut (AHCT) web portal is the primary system that maintains applications and determines eligibility for CHIP enrollees. The Integrated Management of Public Assistance for Connecticut (ImpaCT) system maintains client data and eligibility statuses for state and federal programs administered by DSS. The Medicaid Management Information System (MMIS) processes payments for medical services and provides financial reports used for federal reimbursement claims. AHCT interfaces with ImpaCT and ImpaCT interfaces with MMIS.

Criteria: Title 42 *U.S. Code of Federal Regulations* (CFR) Part 457.310 (b)(2)(ii) states that, to be eligible for CHIP, a targeted low-income child must not be covered under a group health plan or insurance. The CHIP State Plan also provides that if a child has other insurance coverage, they are not eligible for CHIP.

Title 2 CFR Part 200, Subpart E, provides that costs should conform to any limitations or exclusions set forth in the federal award to be allowable under the federal award.

Condition: The Access Health Connecticut web portal improperly included two clients as eligible for CHIP. These clients had third-party insurance coverage at the time of enrollment. In addition, DSS paid $597 for another one of its clients who was not eligible for CHIP on the dates of service.

Context: During the fiscal year ended June 30, 2020, DSS claimed $43,017,969 in CHIP expenditures for DSS clients, $1,412,736 for DCF clients, and ($460) for DMHAS clients. We reviewed 60 DSS client eligibility determinations with $29,897 in payments. When we discovered an exception, we reviewed for other unallowable claims for the entire fiscal year. The sample was not statistically valid.

Questioned Cost: We computed questioned costs of $3,165 by applying the applicable CHIP enhanced federal financial participation rate to the unallowed expenditures.

Effect: DSS received federal reimbursement for unallowed expenditures.

Cause: During the audited period, DSS lacked controls to verify third-party insurance of CHIP enrollees. Although DSS contracts with a healthcare technology organization to help identify third-party liability for medical expenditures and the corresponding collections, the contract's scope of work did not include CHIP until October 1, 2020.

DSS does not have procedures in place to adjust its CHIP federal reimbursement claims when it discovers a retroactive change in a client's CHIP eligibility. DSS processes eligibility changes prospectively, even if it determines that the client was not eligible for CHIP for the prior months or years.

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

Prior Audit Finding:
We previously reported this as finding 2019-018.

Recommendation: The Department of Social Services should strengthen internal controls to ensure that each CHIP recipient is eligible for the program according to the state plan and federal regulations. The department should return unallowed federal reimbursements.

Views of Responsible Officials:
"The Department agrees with this finding. As noted in the finding, the Department recently expanded the scope of service with its vendor who reviews third-party liability to include CHIP. The Department anticipates that this support will help to identify third-party coverage more rapidly and thereby mitigate this issue."

2020-021 Matching – Prior Period Adjustments

Children's Health Insurance Program (CHIP) (CFDA 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Criteria: Title 42 *U.S. Code of Federal Regulations* (CFR) Part 457.622 provides for payments to states for part of the cost for services and administration under an approved state child health assistance plan. The rate of payment is generally the enhanced federal medical assistance percentage (eFMAP).

Section 2105(b) of the Social Security Act established Connecticut's CHIP eFMAP at 65%. Section 2101 of the Affordable Care Act amended the state's eFMAP to 88% for federal fiscal years 2016 through 2019. Section 3005 of the Healthy Kids Act amended the state's eFMAP to 76.5% for federal fiscal year 2020.

Section 6008 of the Families First Coronavirus Response Act (FFCRA) provides a temporary increase to the eFMAP under Section 1905(b) of the Social Security Act, effective January 1, 2020 through the last day of the calendar quarter of the public health emergency. FFCRA amended the state's eFMAP to 80.84%.

Title 42 CFR 457.630(c) requires the state to submit Form CMS-21 (Quarterly Statement of Expenditures for CHIP) no later than 30 days after the end of each quarter to the Centers for Medicare and Medicaid Services (CMS). Form CMS-21 is the state's accounting of actual recorded expenditures.

Condition: The Department of Social Services (DSS) improperly applied current quarterly eFMAP to prior period adjustments of ($183,020), ($86,213), and ($38,597) for quarters ended December 31, 2019, March 31, 2020, and June 30, 2020, respectively. DSS should have applied the eFMAP during the original paid quarter for each prior period adjustment.

Context: DSS reported net prior period adjustments of ($224,564) for the fiscal year ended June 30, 2020.

Questioned Cost: We computed questioned costs of $21,047 for the quarter ended December 31, 2019 by applying the applicable eFMAP to prior period adjustments. Due to the department's lack of procedures to determine the original paid quarter for each prior period adjustment, we cannot determine the questioned costs for subsequent quarters.

Effect: DSS retained federal reimbursements owed to CMS.

Cause: DSS lacks proper internal controls to accurately report CHIP prior period adjustments.

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

Recommendation: The Department of Social Services should develop internal controls over reporting to ensure that it applies the correct enhanced federal medical assistance percentage to prior period adjustments for the Children's Health Insurance Program.

Views of Responsible Officials:
"The Department agrees with this finding. The Department will ensure that controls are operating efficiently to make certain that the correct enhanced federal medical percentage is applied to the Children's Health Insurance Program prior period adjustments. The Department will review the specific

items related to this finding and will file the appropriate adjustments if deemed necessary."

2020-022 Allowable Costs / Cost Principles - Cost Allocation Plan – Allocation Statistics

Medical Assistance Program (Medicaid, Title XIX) (CFDA 93.778)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5MAP and 2005CT5MAP

Children's Health Insurance Program (CHIP) (CFDA # 93.767)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1905CT5021 and 2005CT5021

Child Support Enforcement (CFDA 93.563)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1704CTCEST, 1901CTCEST, 1901CTCSES, 2001CTCEST, and 2001CTCSES

Money Follows the Person Rebalancing Demonstration (MFP) (CFDA 93.791)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: 1LICMS300142

Background: The Department of Social Services (DSS) uses random moment sampling (RMS) to distribute program costs. RMS runs on the laws of probability, which in essence state that there is a high probability that a relatively small number of random observations will yield an accurate depiction of the overall characteristics of the population. RMS randomly selects participants to record work activities for a particular moment in time. DSS allocates salaries, fringe benefits and other expenses (rents, utilities, supplies, etc.) to various federal and state programs based on the results of participant responses. The department's sampling plan and system follow the requirements found in the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Review Guide for Public Assistance Cost Allocation Plans, Office of Procurement, Assistance and Logistics (OPAL) State Guide for Public Assistance Agencies, and other pertinent federal rules, regulations, and correspondence.

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

Title 45 CFR 95.517 requires DSS to claim federal financial participation for costs associated with a program in accordance with its approved or amended cost allocation plan.

Title 2 CFR 200 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it properly recorded and accounted for cost activities to permit the preparation of reliable financial statements and federal reports.

Condition: DSS workers selected incorrect program codes for two RMS observations. Based on their work schedules, these employees were not at work at the time of the RMS.

Context: DSS workers responded to 3,000 RMS observations during the quarter ended December 31, 2019. We reviewed 15 RMS observations to determine whether the employee's worked on the date of the observation and assess the reasonableness of the program and activity codes recorded. The sample was not statistically valid.

Questioned Cost: $0

Effect: Inaccurate RMS observations increase the risk that the department will incorrectly allocate costs among various federal and state programs.

Cause: Workers, supervisors, and the RMS administrator did not review cases in adequate detail to ensure observation responses were proper.

Prior Audit Finding:

We have not previously reported this finding.

Recommendation: The Department of Social Services should implement monitoring controls to ensure random moment sampling observations accurately reflect employee activities.

Views of Responsible Officials:

"The department agrees with this finding. The department implements monitoring controls to help ensure random moment observations accurately reflect employee activities at a point in time. The RMS Coordinator conducts a quality assurance review of selected sample responses out of a sample size of 3,000 each quarter. For the randomly selected quality control sub-sample of observations, the RMS Coordinator utilizes an RMS quality assurance database to review observation responses on a regular basis. If the RMS Coordinator detects an error during the review process, the observation response is corrected. The RMS Coordinator will perform quality assurance reviews more diligently and if corrections become a trend among a significant portion of the sample, then it will be addressed. Supervisors and sampled staff will be notified of inaccurate responses as a means of providing guidance and training, when applicable. Staff have the option of choosing Selection 99 - Not Program Related; 121 - Unable to Determine, if they are unable to recall what they were working on at the time of the sample. The instructions and reference materials for WebRMS completion will continue to be located online. As part of new employee training, Organization and Skill Development (OSD), within the agency, provides WebRMS training. In the future, a course may be coordinated with OSD, within the agency, to provide refresher training and guidance to staff to help ensure the accuracy of responses."

2020-023 Special Reporting – Status of Claims Against Households (FNS-209)

Supplemental Nutrition Assistance Program (SNAP) (CFDA 10.551)
Federal Award Agency: United States Department of Agriculture
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: Various

Background: According to a FFY2019 United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Recipient Claims Management Evaluation Report for the quarter ended December 31, 2018, the Department of Social Services (DSS) reported inaccurate data in its Status of Claims Against Households Report (FNS-209). FNS postponed management evaluations for fiscal year 2020 due to COVID-19 related constraints.

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

Title 2 CFR Part 200 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it properly managed the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The CFR requires the non-federal entity to take prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

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

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

Questioned Cost: $0

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

Cause: ImpaCT reports were unable to extract accurate data to complete FNS-209. DSS is working with the ImpaCT system contractor to fix the inaccuracies.

Prior Audit Finding:
We previously reported this as finding 2019-021 and in two prior audits.

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

Views of Responsible Officials:
"The Department agrees with this finding. DSS has made progress in updating the data included in the FNS-209 report. DSS has submitted data to FNS for all quarters through March 2021. In addition, DSS staff are working on correcting and updating the ImpaCT eligibility system to better inform and reflect the data needed on the FNS-209 report. These changes and updates are currently scheduled to be implemented in early 2022."

2020-024 Allowable Costs / Cost Principles – Eligibility Rates and Expenditures Claimed

Temporary Assistance for Needy Families (TANF) (CFDA 93.558)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1901CTTANF and 2001CTTANF

Background: The Department of Social Services (DSS) is the designated single state agency to administer Temporary Assistance for Needy Families (TANF) in accordance with Title 45 *U.S. Code of Federal Regulations* (CFR) Part 205.100. Connecticut administers certain aspects of TANF through several state agencies including the Department of Children and Families (DCF).

DSS and DCF have a memorandum of understanding that specifies each agency's responsibilities for administering programs in the TANF State Plan. DSS claims the state's use of federal TANF funds for in-home and community-based services that DCF subrecipients provide to DCF clients. DCF enters into agreements with these subrecipients and pays them quarterly advances from state appropriations.

The subrecipients determine TANF eligibility for each client and enter the eligibility determination results into the DCF Provider Information Exchange (PIE) system. The PIE system is the DCF data and reporting system for community-based programs. At the conclusion of each quarter, DCF provides DSS with summary eligibility rates for each subrecipient and service along with the quarterly amounts advanced to the subrecipient. DSS uses this information to report the state's use of federal TANF funds.

Criteria: Title 2 CFR 200.403 (g) requires that states adequately document costs to be allowable under federal awards.

Title 45 CFR 265.3 requires that the state file quarterly expenditure data on the state's use of federal TANF funds, state TANF expenditures, and state expenditures of maintenance of effort funds in separate state programs.

Title 45 CFR 265.7 requires that the state's quarterly financial reports be complete and accurate, which means that the reported data reflects information available to the state in case records, financial records, and automated data systems; the data are free from computational errors and are internally consistent; and the state reports data on all applicable elements.

Condition: DCF provided inaccurate eligibility rates to DSS for claiming federal TANF funds for the fiscal year ended June 30, 2020. The data did not reflect the eligibility determination results that DCF subrecipients entered into the PIE system.

Context: DSS claimed $30,371,455 for services provided by DCF subrecipients during the fiscal year.

Questioned Cost: We cannot determine questioned costs. Eligibility rates that reflect the services provided to TANF eligible clients by DCF subrecipients were not available.

Effect: DCF expenditures claimed by DSS under TANF may be overstated.

Cause: DCF has not developed a PIE system report that summarizes the eligibility rates based on the data submitted by its subrecipients.

Prior Audit Finding:
We previously reported this as finding 2019-029 and in seven prior audits.

Recommendation: The Department of Children and Families should ensure that eligibility rates used for claiming federal Temporary Assistance for Needy Families funds accurately reflect in-home and community-based services provided to TANF eligible clients.

The Department of Social Services should submit prior quarter adjustments for unsupported amounts claimed under TANF.

Views of Responsible Officials:

Response provided by the Department of Children and Families:
"DCF agrees with the audit finding. DCF was not able to produce the report necessary to substantiate utilization in a timely manner. DCF has subsequently produced the necessary report for the period. DCF is developing a new canned report that will capture the utilization for the quarterly TANF claim of provided services. DCF is further meeting with DCF Program Leads to stress and ensure that all providers are entering TANF service data into the DCF PIE system on a timely basis. The new PIE report would capture quarterly TANF services and will be communicated to DSS via DCF Rate Setting's quarterly TANF claim."

Response provided by the Department of Social Services:
"The Department agrees with the audit finding. DSS is working with DCF to ensure that PIE eligibility rates used for claiming federal TANF funds accurately reflect the services provided by DCF sub-recipients to TANF eligible clients. DSS and DCF are currently working to review revised PIE

eligibility rates by program by provider for QE 3/31/18 through QE 12/31/20 and resolve any issues. Once accurate revised PIE eligibility rates are finalized, DCF plans to apply them to the relevant expenses and provide audit adjustments and DSS plans to revise the relevant prior year TANF claims and the current year TANF claim to reflect the accurate revised PIE eligibility rates. PIE eligibility rates will then continue to be calculated using the new PIE report going forward."

2020-025 Subrecipient Monitoring

Temporary Assistance for Needy Families (TANF) (CFDA 93.558)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1901CTTANF and 2001CTTANF

Background: Title 45 *U.S Code of Federal Regulations* (CFR) Part 205.100 provides for the establishment or designation of a single state agency with authority to administer or supervise the administration of the state plan for the Temporary Assistance for Needy Families (TANF) program. The Department of Social Services (DSS) is the designated single state agency in Connecticut and has the discretion to issue policies, rules, and regulations on program matters of the plan. Connecticut administers certain aspects of the TANF program through several state agencies, including the Department of Correction (DOC) and the State Department of Education (SDE).

DSS claims DOC expenditures for education and addiction treatment services for the TANF purposes of encouraging the formation and maintenance of two-parent families.

DSS claims SDE expenditures for pregnancy prevention programs for the TANF purposes of preventing and reducing the incidence of out-of-wedlock pregnancies and encouraging the formation and maintenance of two-parent families.

Criteria: Title 2 CFR Part 200 requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that it properly managed the federal award in compliance with federal statutes, regulations, and the federal award's terms and conditions. The CFR requires a non-federal entity that expends $750,000 or more in federal awards during its fiscal year to have a single or program-specific audit conducted for that year. The CFR requires the non-federal entity to take prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

Title 45 CFR 96.30 stipulates that the state shall utilize fiscal control and accounting procedures sufficient to permit the tracing of block grant funds to a level of expenditure to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant.

DSS executes a memorandum of understanding (MOU) with state agencies administering programs included in the TANF State Plan. The MOU requires state agencies to provide regular program monitoring, review, and observation of operations of subcontractors and subrecipients who provide TANF-funded services. All TANF funding claimed by DSS must be considered federal funds for audit purposes and thereby follow the audit requirements of 2 CFR 200.501. Subcontractors and subrecipients implementing these programs are subject to all terms and conditions of the federal TANF program requirements pursuant to Title 45 CFR Parts 260 et al.

Condition: A review of subrecipient monitoring procedures disclosed the following:

Department of Correction:
DOC did not clearly identify the TANF federal award or program requirements to subrecipients and did not monitor their activities for compliance with TANF program or federal audit requirements.

State Department of Education:
1. SDE did not properly identify TANF subawards to the subrecipients. The language SDE used for federal award identification to subrecipients did not clearly identify federal program requirements or specify that the state may claim funds under the TANF program. In addition, SDE provided year-end instructions to subrecipients advising them of federal and state auditing requirements, which identified these funds as state awards.
2. SDE did not monitor subrecipients for compliance with TANF laws and regulations.

Context: Department of Correction:
During the fiscal year ended June 30, 2020, DOC incurred $67,120,799 in expenditures for education and addiction treatment services. DSS claimed $14,063,871 of those DOC expenditures for TANF purposes, rendering these expenditures TANF federal funds.

State Department of Education:

During the fiscal year ended June 30, 2020, DSS claimed $20,931,766 in SDE expenditures for various pregnancy prevention programs, rendering these expenditures TANF federal funds.

The samples were not statistically valid.

Questioned Cost: $0

Effect: DSS has limited assurance that the use of federal funds is for allowable activities. Subrecipients did not report TANF expenditures on their Schedule of Expenditures of Federal Awards (SEFA), which is a key factor in determining major program audit coverage. Improper identification of federal expenditures in the subrecipients' SEFA could result in the omission of major federal programs from the federal single audit.

Cause: Department of Correction:
The inadequate identification of federal awards to subrecipients was an oversight by management. The lack of procedures for monitoring subrecipients was due to limited staffing and resources. COVID-19 restrictions impacted on-site monitoring.

State Department of Education:
SDE continues to treat TANF claimable expenditures by DSS as state programs. A current MOU has not been executed between the State Department of Education and the Department of Social Services.

Prior Audit Finding:
We previously reported the DOC and SDE portions of this finding as 2019-030 and in two and four prior audits, respectively.

Recommendation: The Department of Social Services, Department of Correction, and State Department of Education should strengthen procedures to ensure compliance with federal regulations in the TANF program.

The Department of Social Services and State Department of Education should continue to work together on executing a memorandum of understanding to define each agency's responsibilities regarding TANF program administration, including subrecipient monitoring requirements.

As the lead agency for TANF, the Department of Social Services should have a standard process to monitor how other agencies are addressing known deficiencies identified in Statewide Single Audit reports.

Views of Responsible Officials:

Response provided by the Department of Social Services:
"The Department agrees with this finding. The Department has an MOU with DOC that addresses the need to inform subrecipients of the federal character of TANF funds, as well as the subrecipient requirements associated with the receipt of TANF funds.

The Department continues to work with SDE to ensure that the programs administered by SDE with TANF funds are identified as such. DSS has provided SDE with a draft MOU that clearly identifies the need for SDE to inform subrecipients of the federal character of TANF funds, as well as the subrecipient requirements associated with the receipt of TANF funds. This MOU has not yet been finalized.

TANF MOUs are a work in progress. The Department requires the cooperation and agreement of partner agencies to finalize MOUs."

Response provided by the Department of Correction:
"The agency agrees with this finding. Currently, DOC has an RFP in process for a large portion of its Community Services funding, so in an effort to further strengthen compliance with these requirements, DOC will update the DOC terms and conditions in its agreement so that it is clear that these are required and not optional obligations. This will be reflected in new agreements, which will be effective July 1, 2021.

In addition, and based on feedback from DSS, DOC will inform its providers, through these terms and conditions that State Single Audits will not be required as it relates to Community Services funding provided by DOC. However, if their DOC funding meets the federal threshold for providing a Federal Single audit, they will be required to do so.

DOC has recently executed a new multi-year MOU with DSS and has provided its Community Service Providers with the most current version of DSS's TANF Eligibility Form that was recently sent to DOC. This intake form is utilized by providers to determine TANF eligible clients at program intake. The MOU with DSS will also be included as an attachment to the contract to further increase a provider's understanding of their obligations."

Response provided by the State Department of Education:
"We disagree in Part with this finding. SDE has reviewed this finding on several levels and has determined multiple problems with this repeated finding.

The first matter of being a "Pass-Through entity" is questionable as the federal funds were never in the possession of the SDE so as to "pass" them through to a subrecipient. As such, the SDE cannot properly book the expenditures in the state accounting system as federal pass-through funds. The funds paid from the state accounting system are State-appropriated general funds that are controlled by SDE as per Connecticut General Statutes that oversee the program activities.

History has provided that the state TANF plan had identified programs that, through their statutorily defined activities, qualify under some aspect of TANF for claiming. By virtue of the fact that SDE operates the programs per the statute, there should not be a question about the eligibility of the claim under TANF, provided that the TANF plan had appropriately identified those programs as allowable, which is not in the control of the SDE, nor is what any other agency is claiming under their federal grant.

SDE's Bureau of Fiscal Services and Office of Internal Audit had met with OPM and an outside CPA firm in the spring of 2017 to discuss options with regards to the appropriateness of revising the OPM Compliance Supplement to reflect the federal nature of the funds that grant recipients were receiving as State grants but were required to be treated as federal funds for the purposes of their federal single audit. As the funds were never coded as federal funds in the state accounting system, and the amount of the funds claimed historically by DSS varied by program, it would be inappropriate to make any statement in the Compliance Supplement, as to their treatment as federal funds, as it would not be clear what percentage a subrecipient should account for in their single audit. This is even further complicated by refunds that subrecipients would be paying back and the appropriate accounting of those returned funds as state or federal funds.

Prior to engaging in an MOU regarding this matter, SDE and DSS are working cooperatively to determine an appropriate process to identify these funds as federal at the transaction level in the state accounting system, and further alert the subrecipients as to the federal responsibilities related to the funding, in advance of the issuance of pass-through payments. Once that methodology above has been determined, SDE and DSS will work together to determine what programs should be included as TANF programs and reflect them as such according to the agreed upon methodology."

Auditors' Concluding Comments:

Regarding the response from the State Department of Education:

In March 2021, the State Department of Education contacted the Department of Social Services and the Auditors of Public Accounts to resolve the conditions identified in this audit finding. The departments need to agree on their respective TANF responsibilities and finalize the memorandum of understanding.

2020-026 Subrecipient Monitoring

Social Services Block Grant (SSBG) (CFDA 93.667)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1801CTSOSR, 1901CTSOSR, and 2001CTSOSR

Background: The Department of Social Services (DSS) is the designated single state agency in Connecticut for the allocation and administration of the Social Services Block Grant (SSBG) program. SSBG funds support the programs of several state agencies including the Department of Mental Health and Addiction Services (DMHAS) and the Department of Housing (DOH).

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.332 provides that the pass-through entity shall perform the following:

1. Ensure that every subaward is clearly identified to the subrecipient as a subaward, which includes providing federal award identification information.
2. Advise subrecipients of requirements imposed on them so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the federal award, and any additional requirements imposed by the pass-through entity to meet its own responsibility to the federal awarding agency.
3. Monitor the activities of subrecipients as necessary to ensure that the subrecipient uses the subaward for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward and ensure that they achieve performance goals. This includes a review of financial and performance reports required by the pass-through entity.
4. Verify that subrecipients have met the audit requirements for the fiscal year, if required.

Title 2 CFR 200.303 requires the non-federal entity to take prompt action when it identifies instances of noncompliance, including noncompliance identified in audit findings.

Title 2 CFR 200.501 requires a non-federal entity that expends $750,000 or more in federal awards during its fiscal year to have a single or program-specific audit conducted for that year.

Title 45 CFR 96.30 stipulates that the state shall utilize fiscal controls and accounting procedures sufficient to permit the tracing of block grant funds to a level of expenditure to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant.

Condition: A review of subrecipient monitoring procedures disclosed the following:

Department of Social Services:

1. DSS could not provide documentation to illustrate when four subrecipients submitted financial reports for the quarter ended September 30, 2019. DSS requires subrecipients to submit quarterly financial reports within 30 days of the end of each quarter.
2. DSS did not have three subrecipients' required statistical reports on hand for the quarter ended September 30, 2019. DSS requires subrecipients to submit quarterly statistical reports within 30 days of the end of each quarter.

Department of Mental Health and Addiction Services:

DMHAS reviewed three subrecipient's audit reports between 39 and 127 days late.

Department of Housing:

1. DOH did not properly identify the amount of two subrecipients' subawards. The amount of the subaward listed in DOH subrecipient contracts did not agree with amounts actually provided during the fiscal year ended June 30, 2020.
2. DOH did not conduct annual administrative or on-site monitoring for seven subrecipients.
3. DOH did not obtain all required performance reports for five subrecipients.
4. DOH requires subrecipients to submit an interim financial report prior to making the final subaward payment. In one case, DOH made all payments prior to receiving the interim financial report.

Context: Department of Social Services:

We reviewed five SSBG program subrecipients. The Department of Health and Human Services – Administration for Children and Families provided $17,510,168 in Social Services Block Grants to encourage self-sufficiency and prevent and reduce dependency on public assistance for individuals with incomes at and below 150% of the poverty level during the fiscal year ended June 30, 2020. DSS entered into contracts to provide $4,889,263 in SSBG funding to 15 subrecipients.

Department of Mental Health and Addiction Services:
DMHAS entered into contracts to provide $2,063,455 in SSBG funding to 18 subrecipients during the fiscal year ended June 30, 2019. Seven of the 18 subrecipients were required to file audit reports during the fiscal year ended June 30, 2020. We selected all seven for review.

Department of Housing:
During the fiscal year ended June 30, 2020, DOH provided 32 subrecipients with $6,851,722 of SSBG funds to administer various programs for homeless individuals. We reviewed seven of these subrecipients that received $1,462,660.

The samples were not statistically valid.

Questioned Cost: $0

Effect: DSS has limited assurance that the use of federal funds is for allowable activities. Subrecipients did not report TANF expenditures on their Schedule of Expenditures of Federal Awards (SEFA), which is a key factor in determining major program audit coverage. Improper identification of federal expenditures in the subrecipients' SEFA could result in the omission of major federal programs from the federal single audit.

Cause: Department of Social Services:

1. DSS did not have adequate procedures to document monitoring activities of pass-through recipients.
2. DSS did not have adequate procedures to monitor how other state agencies address known deficiencies identified in Statewide Single Audit reports.

Department of Mental Health and Addiction Services:

DMHAS experienced limited staffing and resources.

Department of Housing:

DOH did not have adequate procedures to monitor subrecipient activities. In addition, as of March 16, 2020, DOH ceased its monitoring activities because of COVID-19. The department was unable to conduct on-site monitoring earlier in the year due to staffing constraints.

Prior Audit Finding:

We previously reported the DSS, DMHAS and DOH portions of this finding as 2019-030 and in 15, 3, and 5 prior audits, respectively.

Recommendation: The Department of Social Services, Department of Mental Health and Addiction Services, and Department of Housing should strengthen procedures to ensure compliance with federal regulations as pass-through entities in the Social Services Block Grant (SSBG) program.

As the lead agency for SSBG, the Department of Social Services should have a standard process to monitor how other agencies address known deficiencies identified in Statewide Single Audit reports.

Views of Responsible Officials:

Response provided by the Department of Social Services:

"The Department disagrees with condition 1. The Department submitted the required fiscal report for period ending 9/30/19 for the identified contracts. The reports for period ending 9/30/19 are final reports and thus are not subject to the 30-day time period. The backup documentation notation states "DSS-304: Q1 - NO DATE." The submitted documents identify the report period and a "date" is not required for the DSS-304.

The Department agrees with condition #2 of the finding. The Department will ensure that subrecipients submit the required statistical reports in a timely manner."

Response provided by the Department of Mental Health and Addiction Services:

"We agree with this finding. The 3 reports noted in the finding are deemed to be isolated exceptions due to the early filing of 2 of the 3 reports by the departments' providers. The department normally reviews all audit reports timely. Commencing with the filing of audit reports in the next fiscal year these reports will be reviewed upon receipt rather than within the required filing date of six months after the close of the providers' fiscal year."

Response provided by the Department of Housing:

"We disagree with this finding. As previously reported, DOH had already established and implemented procedures to ensure that all SSBG programs are monitored annually in accordance with its responsibilities as a pass-through entity and to ensure that subrecipients are properly monitored in accordance with Title 2 CFR Part 200.331. Due to COVID-19, DOH was not able to complete all monitoring reviews to ensure the safety of the grantee and DOH's staff.

In accordance with guidance provided by DSS, the DOH has and will continue to follow the guidelines established in the Social Service Block Grant Allocation Plan for the period October 1, 2020 through September 30, 2021."

Auditors' Concluding Comments:

Regarding the response from the Department of Social Services:

Final reports are due within 45 days of the end of a contract. Quarterly reports are due within 30 days of the end of each quarter. The department should track the receipt date of reports as part of its monitoring controls to ensure that subrecipients comply with reporting deadlines.

DEPARTMENT OF TRANSPORTATION

2020-100 Cash Management – Cash Balances

Highway Planning and Construction (Federal-Aid Highway Program) (CFDA 20.205)
Federal Award Agency: United States Department of Transportation (Federal Highway Administration (FHWA))
Award Years: Various
Federal Award Numbers: Various

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

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

Condition: Under the DOT policy of requesting funds in arrears, federal accounts should have credit cash balances. During our prior review, we noted that the Core-CT (the state's accounting system) cash account maintained for the Highway Planning and Construction Program had a net aggregate debit balance of $15,146,068 as of June 30, 2018, and $15,739,420 as of June 30, 2019. There was no significant change during the current period. The account had a balance of $15,081,459 as of June 30, 2020.

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

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

Instead, DOT should transfer all amounts not attributable to current outstanding items to a holding account. This will facilitate monitoring of cash accounts maintained for federal programs and allow DOT to readily detect future posting errors as they occur.

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

Questioned Costs: $0

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

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

Prior Audit Finding:

We previously reported this as finding 2019-100 and in one prior audit.

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

Views of Responsible Officials:

"We agree with this finding. This finding has been repeated from prior audits and is still being acted upon by the Department. The Department has provided a detailed plan to the Office of Policy and Management in our Summary Response to Audit Findings and we still intend on following the initial corrective action plan from the previous finding. The Department believes that they are both applicable and appropriate actions and will strive to achieve the goals stated to correct the inaccuracy within the accounting system in order to achieve the desired resolution.

It should be noted that the pandemic and telework had a profound effect on the Department's ability to research original hardcopy documentation that would assist greatly in reconciling transaction level data and the appropriate corrective action."

DEPARTMENT OF LABOR

2020-150 Reporting – ETA 227

COVID-19 Unemployment Insurance (UI) (CFDA 17.225)
Unemployment Insurance (UI) (CFDA 17.225)
Federal Award Agency: United States Department of Labor
Award Years: Not Applicable
Federal Award Number: Not Applicable

Criteria: The Unemployment Insurance (UI) Reports Handbook No. 401, 5th Edition, Section IV, General Reporting Instructions for the ETA 227 Overpayment Detection and Recovery Activities, states that applicable data on the ETA 227 report should be traceable to the data regarding overpayments and recoveries in the state's financial accounting system. The item-by-item instructions state that for Section A, Overpayments Established, total non-fraud overpayments (line 103) include all overpayments classified as non-fraud (lines 104 through 108) and Section C, Recovery/Reconciliation, waived overpayments (line 308) includes overpayments reported in Section A that were waived under state law. The instructions also state that for Section E, Aging of Benefit Overpayment Accounts, the sum of Total Accounts Receivable (line 507) must equal the sum Outstanding at the End of Period (line 313).

The U.S. Department of Labor Unemployment Insurance Program Letter (UIPL) No. 02-12 requires states to impose a monetary penalty on claimants whose fraudulent acts resulted in overpayments.

According to UIPL 11-09, states should report Federal Additional Compensation (FAC) overpayments (established and recovered) in the comments section of the ETA 227 report as "FAC Established=$$$" and "FAC Collected=$$$".

Condition: We determined that the ETA 227 reporting deficiencies noted in prior audits will continue to occur until the department replaces its current report population system. The federal government is aware of these ongoing issues.

Context: Prior audits of the ETA 227 Overpayment Detection and Recovery Activity reports disclosed internal control deficiencies for over 12 consecutive years.

Questioned Costs: $0

Effect: The state's integrity efforts cannot be effectively assessed when reports are not properly prepared.

Cause: The condition appears to be due to accounting and software errors.

Prior Audit Finding:
We previously reported this as finding 2019-150, as well as in 12 prior reports.

Recommendation: The Department of Labor should strengthen internal controls to ensure that amounts it reports on the ETA 227 Overpayment Detection and Recovery Activities Report are accurate, complete, and supported.

Views of Responsible Officials:
"We agree with this finding.

There are known issues with a very small percentage of claim activity. This is due to both decades old data and to online functions that can cause minor exceptions, each of which was developed long before current ETA227 requirements. Most of the deficiencies and errors on this report were corrected with the improved automation that resulted from UIPL 02-12 requirements. However, there remain some minor issues that could not be corrected because of the complexity behind a very old system and decades old data. The agency's modernized UI system, ReEmployCT, will now be implemented in June 2022; an unfortunate delay from the expected May 2021 launch which resulted from the impact of COVID-19. In discussions with the vendor, there are no reported balancing errors or deficiencies with the system, which is currently in production in two other states. The vendor and CTDOL remain confident that implementation of the new UI system will yield the same positive outcome in Connecticut.

As part of the Department's efforts to improve automation of this report and to meet USDOL requirements, CTDOL created audit reports to validate ETA227 line items. However, since some of the recovery portion of the report are specific to the Treasury Offset Program (TOP), and states must follow strict confidentiality and re-disclosure standards as a condition for their participation in the TOP program, state auditors do not have the ability to include TOP intercepts that are used to repay overpayments. TOP information may not be re-disclosed. Therefore, these audit reports may not be included in an auditor's analysis or back-up reports which become public documents. This presents a balancing hurdle for the state auditors in their analysis of the ETA 227 report. To resolve this hurdle, CTDOL IT can run special reports that exclude the TOP data for state auditor use. In past audits, state auditors requested that query (excel file) directly from CTDOL IT, without involving the CTDOL 'business owners'. For one of the ETA 227 reports being analyzed, CTDOL IT mistakenly executed this supporting file for the wrong time period. Therefore, the state auditors assumed the supporting data was incorrect and did not support the numbers within that particular ETA227. In a subsequent meeting with the state auditors, the 'business owners' detected this error within seconds and disclosed it to the state auditors. The state auditors replied it was too late to correct and maintained the finding. To prevent this from happening again, CTDOL 'business owners' recommended the state auditors allow them to review the supporting data supplied by CTDOL IT personnel prior to their analysis. To that end, CTDOL strenuously disagrees with the statement that it's supporting audit data for the ETA 227 is unreliable because it contained information from incorrect periods. CTDOL BPC staff reviews this material every quarter as part of its process in preparing the ETA 227 data for submittal to USDOL. If that supporting material was wrong, the report would not have balanced and therefore would not be submittal in the SUN system. That has never occurred."

2020-151 Special Tests and Provisions – UI Benefit Overpayments

COVID-19 Unemployment Insurance (UI) (CFDA 17.225)
Unemployment Insurance (UI) (CFDA 17.225)
Federal Award Agency: United States Department of Labor
Award Years: Not Applicable
Federal Award Number: Not Applicable

Criteria: Public Law 112-40, enacted on October 21, 2011, and effective October 21, 2013, amended sections 303(a) and 453A of the Social Security Act and sections 3303, 3304, and 3309 of the Federal Unemployment Tax Act (FUTA) to improve program integrity and reduce overpayments. States are (1) required to impose a monetary penalty (not less than 15%) on claimants whose fraudulent acts resulted in overpayments, and (2) prohibited from providing relief from charges to an employer's Unemployment Compensation account when overpayments are the result of the employer's failure to respond timely or adequately to a request for information. States may continue to waive recovery of overpayments in certain situations and must continue to offer the individual a fair hearing prior to recovery.

Section 31-273(a)(1) of the Connecticut General Statutes requires that any person who, through error, has received any sum of benefits under this chapter while any condition for the receipt of benefits imposed by this chapter was not fulfilled, or has received a greater amount of benefits than was due under this chapter, shall be charged with an overpayment of a sum equal to the amount overpaid, provided such error has been discovered and brought to such person's attention within one year of the date of receipt of such benefits.

Section 31-273(b)(1) of the Connecticut General Statutes requires that any person who, by reason of fraud, willful misrepresentation or willful nondisclosure by such person or by another of material fact, has received any sum as benefits under this chapter while any condition for the receipt of benefits imposed by this chapter was not fulfilled in such person's case, or has received a greater amount of benefits than was due such person under this chapter, shall be charged with an overpayment and shall be liable to repay to the administrator of the Unemployment Compensation Fund a sum equal to the amount so overpaid to such person.

Condition: Our review of 15 positive crossmatch results identified three instances in which the department did not further investigate potential overpayments because the employers did not return the Certificate of Earnings (UC-1124) letters.

Context: The department did not investigate three possible overpayments because the employers did not return UC-1124 requests. There was no documentation of any follow up with employers concerning these unreturned UC-1124 requests.

The sample was not statistically valid.

Questioned Costs: $0

Effect: Overpayment of unemployment compensation may not be recovered if employers fail to respond to UC-1124 letters. In addition, the department may not receive penalty and interest charges that would be assessed on fraudulent overpayments.

Cause: The department did not follow up on potential overpayments detected through crossmatch if the employer did not return the UC-1124 letter. Furthermore, the department informed us that it did not actively track outstanding UC-1124 letters.

Prior Audit Finding:

We previously reported this as finding 2019-151, as well as in five prior audits.

Recommendation: The Department of Labor should strengthen internal controls to ensure that all potential overpayments are investigated.

Views of Responsible Officials:

"We agree with this finding. Employer wage crossmatch programs generate a certificate of earnings report (UC1124) to the selected employer. The last two quarterly crossmatches generated over fifteen thousand crossmatch hits (possible fraud scenarios). A majority of employers respond to the request, which requires staff investigation, per USDOL and state requirements. An investigation leading to a fraud determination requires a predetermination letter to the claimant that explains the possible fraud and how to respond to the notice, including the method to request a hearing and the actions that may be taken by the agency to recover the overpaid benefits. Upon closure of the predetermination process, a fraud decision notice is generated to the claimant, affording appeal rights and satisfying due process.

Since just prior to 2015, CTDOL has experienced significant staff reductions due to budgetary issues. With minimal staff, it is not beneficial to redirect resources from investigating probable fraud leads to addressing an employer's lack of response to a crossmatch request (UC1124). It is not uncommon for potential "hits" from new hire crossmatches to result in a finding of no overpayment because the new hire dates reported by employers can be inaccurate. These crossmatch hits are only potential fraud leads; they are not confirmed fraud. Therefore, if CTDOL allocates staff to this finding it would stop processing fraudulent overpayment decisions, fail all integrity measurements, and fail the CT employers by not acting upon such illegal activity and reimbursing the UI trust fund. Additionally, CTDOL cannot entertain automation to support corrective action based on the merits of such state audit finding. CTDOL has allocated all UI knowledgeable IT resources to ReEmployCT – the most important IT initiative in four decades. ReEmployCT will address the state auditors finding by generating a second notice to an employer that fails to reply to the first crossmatch notice. The automation will generate this second notice thirty days after the first notice, when the employer fails to respond to a cross-match notice."

2020-152 Subrecipient Monitoring – Compliance Monitoring Reviews

Workforce Innovation and Opportunity Act (WIOA)
WIOA Adult Program (CFDA 17.258)
WIOA Youth Activities (CFDA 17.259)
WIOA Dislocated Workers (CFDA 17.278)
Federal Award Agency: United States Department of Labor
Award Years: Federal Fiscal Years 2017-2018, 2018-2019, 2019-2020
Federal Award Numbers: AA-30739-17-55-A-9; AA-32054-18-55-A-9; AA-33220-19-55-A-9

Criteria: Title 20 *U.S. Code of Federal Regulations* (CFR) Part 683.400 provides that the Governor must monitor local workforce development boards (WDB) and regions annually for compliance with applicable laws and regulations in accordance with the state monitoring system. Monitoring must include an annual review of each local area's compliance with Title 2 CFR Part 200.

Title 2 CFR Part 200.521 (c) and (d) indicate that the pass-through entity must issue a management decision for audit findings related to federal awards it makes to subrecipients. The pass-through entity must issue the decision within six months of acceptance of the audit report by the Federal Audit Clearinghouse (FAC). The auditee must initiate and proceed with corrective action as soon as possible and corrective action should begin no later than upon receipt of the audit report.

The state Department of Labor (DOL) established annual compliance monitoring procedures of its five workforce development boards, including reviews of their independent audit reports. The reports must be reviewed within 60 days for findings and areas of concern, and a formal letter of the findings and areas of concern must be sent to the WDB for a response within 30 days. DOL reviews the responses to determine if the issues have been addressed and resolved satisfactorily. Once resolved, DOL must provide a final determination to the WDB.

Condition: Our review of DOL's subrecipient monitoring disclosed the following:

- DOL did not send the workforce development boards any notification of findings and areas of concern identified in independent audit reports for the fiscal year ended June 30, 2019.

- DOL did not complete a full annual compliance monitoring for three of the five workforce development boards.

Context: DOL claimed $25,084,415 in expenditures incurred by the five workforce development boards for Workforce Innovation and Opportunity Act-related activities during the fiscal year ended June 30, 2020. The audit reports on the five WDB for fiscal year ended June 30, 2019, were issued between November 2019 and February 2020.

Questioned Costs: $0

Effect: Subrecipients' corrective action may be delayed without timely monitoring and communication.

Cause: The department claims that this condition was caused by a lack of staffing resources and transition to a virtual working environment due to the COVID-19 pandemic.

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

Recommendation: The Department of Labor should issue management decisions for audit findings related to federal awards made to subrecipients within six months of acceptance of the audit report by the Federal Audit Clearinghouse. In addition, the department should complete annual compliance monitoring reviews of its workforce development boards.

Views of Responsible Officials:
"We agree with this finding. The CTDOL WIOA Administration unit planned for and began documentation collection in November of 2019 for Program Year 2019 programmatic and fiscal monitoring. At the same time, two key staff were reassigned to assist with the substantial number of UI claims filed due to the pandemic. Currently, CTDOL WIOA staff are conducting PY20 fiscal reviews of all 5 WDBs including PY19 reviews for the three WDBs that were not reviewed for that year.

CTDOL created and disseminated a policy regarding IPAs in December of 2019. The policy will be reissued to appropriate staff and a plan is being developed to process the backlog."

2020-153 Governance and Authorization of Fund Distribution Issues

Workforce Innovation and Opportunity Act (WIOA)
WIOA Adult Program (CFDA 17.258)
WIOA Youth Activities (CFDA 17.259)
WIOA Dislocated Workers (CFDA 17.278)
Federal Award Agency: United States Department of Labor
Award Years: Federal Fiscal Years 2017-2018, 2018-2019, 2019-2020
Federal Award Numbers: AA-30739-17-55-A-9; AA-32054-18-55-A-9; AA-33220-19-55-A-9

Background: Public Law 113-128, the Workforce Investment and Opportunity Act (WIOA), requires states to designate a state workforce development board (WDB) to oversee the planning, distribution, and monitoring of funds to regions within the state to accomplish the various purposes of the act. The Connecticut Employment and Training Commission (CETC) is designated as Connecticut's statewide WDB and is the principal advisor to the

Governor on matters of the state's program structure and fund allocation. CETC is comprised of various stakeholders in the workforce community. The U.S. Department of Labor authorized $34,717,798 in WIOA program funding to the state for the fiscal year ended June 30, 2020.

The Department of Labor (DOL) administers the WIOA program subject to CETC's planning and monitoring oversight. DOL also supports the CETC internal administrative requirements through the Office of Workforce Competitiveness (OWC).

Prior Audit Findings 2018-152, Lack of Budget Management and Approval for WIOA Allocation, and 2019-152, Lack of Governance and Authorization of Fund Distribution, addressed an absence of specific authority and accountability for approval of the annual allocation of federal funds to the regional workforce development boards, evidenced by authoritative procedural and transactional documentation. The chain of authority begins with the Governor, and continues through CETC, the Office of Workforce Competitiveness (which supports CETC), and DOL's WIOA Administrative Unit, which oversees the allocation to the WDB.

Governor Ned Lamont issued Executive Order No. 4 on October 29, 2019, which restructured CETC. While retaining statutory authority, CETC also became known as the Governor's Workforce Council (GWC), and the order added new members and responsibilities including serving as the principal advisor to the Governor on workforce development issues and coordinating the efforts of all state agencies and other entities in promoting workforce development throughout the state. As a part of restructuring, the responsibilities of the DOL Office of Workforce Competitiveness have been transferred to the Office of Workforce Strategy (OWS) within the Department of Economic and Community Development (DECD), effective July 8, 2020, through a memorandum of understanding (MOU) between DOL, DECD, and Office of Policy and Management (OPM).

Criteria: Title 20 *U.S. Code of Federal Regulations* (CFR) Part 679.130 indicates that under WIOA Section 101(d), the state WDB (i.e., CETC/GWC) must assist the Governor in the development of allocation formulas for the distribution of funds for employment and training activities for adults and youth workforce investment activities to local areas as permitted under WIOA Sections 128(b)(3) and 133(b)(3).

As advisor to the Governor on program and budgetary matters, CETC/GWC should retain documentation of key communications of recommendations, and evidence of the Governor's approval or direction regarding funding modifications. The Notice of Fund Availability, prepared by the DOL WIOA Administration Unit, serves as a budgetary authorization for the distribution of funds to the regional WDBs within the state. As such, CETC/GWC should document its formal review and approval in its planning and monitoring roles, and as advisor to the Governor.

Title 20 CFR Part 679.110(d)(2) requires the Governor to establish bylaws that address the term limitations for state WDB members and how the term appointments will be staggered to ensure only a portion of membership expires in a given year.

Condition: CETC/GWC did not meet certain specific regulatory requirements and documentation activities that establish compliance with responsibilities and accountability under the WIOA, as follow:

- CETC/GWC did not have records to indicate that it reviewed and approved the WIOA Administration Unit's Notice of Fund Allocation as an authorized budget for the five regional workforce development boards for the fiscal year ended June 30, 2020. It also did not have documentation memorializing its communication of specific funding recommendations to the Governor, including the Notice of Fund Allocation, or the Governor's approval.
- Article II, Section 3 of CETC/GWC bylaws specifies that commission/council membership terms must be coterminous with that of the appointing Governor. This conflicts with 20 CFR 679.110(d)(2) which requires that terms of the state WDB members be staggered.

Context: The condition appears to be a systemic issue.

Questioned Costs: $0

Effect: The absence of documentation of critical CETC/GWC decisions and communications with the Governor impairs accountability and the capacity to demonstrate the fulfillment of key responsibilities under WIOA.

Noncompliance with 20 CFR Part 679.110(d)(2) resulted in CETC substantively suspending operations for ten months. CETC was unable to promptly advise the incoming Governor on budgetary and programmatic policies, and recommendations for fund authorization for the fiscal year ended June 30, 2020.

Cause: The division of responsibility between CETC and DOL is unclear, due in part to ambiguities in various state statutes pertaining to the respective responsibilities of CETC, DOL's OWC unit in its support role to CETC, and other DOL units responsible for WIOA administration. This may have been further complicated with the transition of the Office of Workforce

Competitiveness' responsibilities to the DECD Office of Workforce Strategy.

The failure to comply with WIOA requirements for staggered board member terms appears to be based on a continuation of prior practices which are consistent with general membership terms of other oversight bodies or entities.

Prior Audit Finding:

This finding was previously reported, and is a modification of, finding 2019-152.

Recommendation: The Department of Labor, as the recipient of federal Workforce Investment Opportunity Act (WIOA) funds and as the lead administrative entity for WIOA implementation, should work with the Governor's Workforce Council (formerly Connecticut Education and Training Commission), the Office of Workforce Strategy, the Office of the Governor, and the U.S. Department of Labor to address issues of noncompliance and inconsistencies among governing regulatory components.

Views of Responsible Officials:

"We agree with this finding. Governor Lamont has established a new Office of Workforce Strategy (OWS) through an interagency MOU signed November 17-19, 2020 and appointed an Executive Director (E.D.) of OWS who reports to the Commissioner of DECD in conjunction with the direction and input from the Chair of the State Workforce Board, known as the Governor's Workforce Council (GWC) per Governor Lamont's Executive Order 4. The Commissioners of DECD and DOL agreed to cooperatively delegate administrative duties and ministerial functions relating to the administration of and coordination of employment and training policy formation and programs to the OWS. OWS's duties and responsibilities include assisting the Chair of the GWC and Commissioner of CTDOL in formulating a unified state workforce strategy, convening and aligning members of the state workforce system, designing new workforce initiatives and coordinating their implementation, supporting the work of the GWC, and coordinating with state agencies and quasi-public agencies to prioritize and align state resources to create an equitable and high quality workforce pipeline that matches the talent needs of the state.

The Governor submitted Senate Bill 885 to the Legislature this 2021 Regular Session. This bill proposes to rename the E.D. of OWS to the State's Chief Workforce Officer and serve as his principal advisor on workforce policy and strategy. The OWS now serves as staff to the GWC and DOL's staff continue to assist OWS through the transition. The State has taken steps to address the auditor's concerns and this current fiscal year, the WIOA budget was developed in consultation with leadership from the Governor's Office, CTDOL, OWS and the GWC. The GWC has continued to hold virtual meetings each quarter as required, despite the disruption of business as usual due to COVID-19. The GWC Chair, Vice-Chair and OWS team are in frequent communication with GWC membership and CTDOL leadership to ensure that Council member's also have a smooth transition and understanding of their new role. The GWC reviewed and voted on the WIOA PY20 budget at their January meeting.

For the next program year, the State has outlined the following to guide our team through the process:

Connecticut WIOA Title I Budget Development Procedure

1. OWS and CTDOL receive Training and Employment Guidance Letter (TEGL) from USDOL ETA specifying WIOA allotments. (Usually in April)
2. WIOA Administration works with Business Management, and Office of Research to determine amounts for local area formula funds and shares information with OWS. (Late April)
3. WIOA Administration works with Business Management, OWS and GWC Chair to develop draft Governor's Reserve budget. (May)
4. Both budgets are shared with the Governor's Office. (May)
5. Final revisions made.
6. Final budgets are presented to GWC for formal vote. * (June)
   *GWC vote will occur at next available meeting before June 15th or in the absence of a meeting, via electronic vote.
7. OWS keeps records of approved documents, in addition to minutes or electronic tally of votes for audit purposes.
8. Auditor's questions and concerns relating to State Board activities will be directed to the OWS Chief Workforce Officer."

2020-154 Allowable Costs

Workforce Innovation and Opportunity Act (WIOA)
WIOA Adult Program (CFDA 17.258)
WIOA Youth Activities (CFDA 17.259)
WIOA Dislocated Workers (CFDA 17.278)
Federal Award Agency: United States Department of Labor
Award Years: Federal Fiscal Years 2017-2018, 2018-2019, 2019-2020
Federal Award Numbers: AA-30739-17-55-A-9; AA-32054-18-55-A-9; AA-33220-19-55-A-9

Criteria: Title 20 *U.S. Code of Federal Regulations* (CFR) Part 683.220 requires recipients and subrecipients of WIOA Title 1 funds to implement a system of internal controls to manage the award in compliance with federal statutes, regulations, terms, and conditions of the federal award.

Title 20 CFR Part 683.130 allows a local workforce development board (WDB), with the Governor's written approval, to transfer up to 100% of a program year allocation for adult employment and training activities, and up to 100% of a program year allocation for dislocated worker employment and training activities between the programs.

A proper system of internal control requires adequate documentation of financial reporting transactions as a critical element of the control system to demonstrate compliance with federal provisions.

Condition: Our review of 40 non-payroll transactions pertaining to reimbursement of local WDB expenditures totaling $8,319,447 identified the following exceptions within seven separate transactions:

- Five vouchers did not have an approved Form WIOA-6 (Request for Workforce Innovation and Opportunity Act (WIOA) Funds) on file or similar support as a basis for making payment.
- A $158,248 transfer of funds between grant programs did not contain the required Governor's written approval.
- In one instance in which documentation supporting the voucher and Form WIOA-6 were available, the purchase order appeared to exceed the contract and identifiable modifications by $13,858.

Context: The sample was not statistically valid. A total of $2,276,384 in transactions was reviewed out of a population of $8,319,447.

Questioned Costs: $0

Effect: It is not feasible to determine compliance with federal requirements without adequate documentation and authorization of transactions.

Cause: DOL did not appear to follow its procedures for workforce development board fund requests. The department's interpretation of federal regulations appeared to contribute to the noncompliance noted with program transfers.

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

Recommendation: The Department of Labor should review its standards of documentation in support of drawdown requests for Workforce Innovation and Opportunity Act funds to ensure that costs appear allowable. The department should seek guidance from the U.S. Department of Labor regarding approval of transfers.

Views of Responsible Officials:

"CTDOL has been designated as CT's State Workforce Agency for the administration of WIOA Title I by Governor Ned Lamont as evidenced by a letter dated December 23, 2020; and previously this designation was assigned by Governor Dannel Malloy. CTDOL will continue to pursue clarification with the appropriate entities regarding the delineation and delegation of responsibilities.

WIOA and BM staff review each invoice that is submitted. The review process includes examination of the drawdown request to ensure that the document is complete and accurate. The review also includes the examination of the specific expenditures to be paid as well as backup documentation submitted in support of the request.

On March 15, 2021, DOL Business Management issued a revised policy to ensure all backup documents are attached to the invoices when they are sent to Accounts Payable (AP). AP will then upload the supporting documents as attachments in CORE. It should be noted that the invoices document the day of Business Management review, the day of Business management approval and the day WIOA staff review the invoice."

2020-155 Lack of Effective Internal Controls Over Reporting

Workforce Innovation and Opportunity Act (WIOA)
WIOA Adult Program (CFDA 17.258)
WIOA Youth Activities (CFDA 17.259)
WIOA Dislocated Workers (CFDA 17.278)
Federal Award Agency: United States Department of Labor
Award Years: Federal Fiscal Years 2017-2018, 2018-2019, 2019-2020
Federal Award Numbers: AA-30739-17-55-A-9; AA-32054-18-55-A-9; AA-33220-19-55-A-9

Background: The Department of Labor faced significant challenges during the state fiscal year ended June 30, 2019, due to critical changes in key personnel and accounting systems. As a result of these transitions, management made $9,405,814 in extensive expenditure reclassifications which affected 30 subaccounts across four federal contract years from fiscal year 2017 through 2020. The reclassifications were posted to the state's Core-CT accounting system over ten months, from December 2019 to September 2020, with the majority occurring in December 2019, January 2020, and March 2020.

Criteria:

Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.303 requires that a non-federal entity must establish and maintain effective internal control over the federal award to provide reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The U.S. Department of Labor Employment and Training Administration (US DOL ETA) Training and Employment Guidance Letter No. 20-19 (TEGL20-19) sets criteria for initial reporting and amending ETA-9130 Financial Reports. For amending, it specifically states:

- A recipient cannot revise a previously submitted financial report once ETA has accepted the reports for two successive quarters.
- Additional adjustments on locked prior quarter reports may occur only in limited circumstances and with ETA approval.
- As the financial reports are cumulative, recipients should make any minor adjustments on the subsequent submitted report with an explanation of the changes in Section 12, Remarks.

Condition:

Although DOL made progress stabilizing staffing resources during the current period, work backlog, unresolved accounting policy, and procedural and system issues continue to impair the department's reliability of performance.

The department has not established written policies and procedures for allocating state expenditures among programs.

A review of 15 ETA-9130 financial reports with the largest adjustment amounts revealed the following:

- Significant reclassifications pertained to reports beyond the two previous quarters.
- Reclassification amounts were significant in the aggregate and warranted disclosure and prior ETA approval.

- In instances in which DOL disclosed adjustments, the amounts were not specified, and the cause was vague in the Remarks section of the ETA-9130.

- In aggregate, DOL failed to inform ETA of the cumulative magnitude and effect of reclassifications among the various grant subaccounts subject to ETA-9130 reporting, and reclassification entries during state fiscal year ended June 30, 2020.

Context: The finding applies to the state portion of the WIOA grant cluster, affecting reclassification among programs (i.e., Adult, Youth, Dislocated Worker) for a given contract period. The nature of reclassifications appears to constitute reallocations among the programs within a grant year rather than between grant years. The review focused on grant subaccounts with net credits totaling $4,589,223, or 49% of the $9,405,814 total credits of the reclassification process.

Questioned Costs: $0

Effect: Management's delay in resolving policy issues impairs effective control, reporting, and monitoring.

DOL failed to disclose changes in cost allocation among grant subaccounts in ETA-9130 financial reports in a manner consistent with TEGL 20-19.

Cause: Due in part to the pandemic, the department has not been able to formalize accounting policies regarding the allocation of state expenditures among WIOA programs.

DOL did not adhere to ETA-9130 reporting requirements in the prescribed manner, or with due consideration of the magnitude of changes it was affecting.

Prior Audit Finding:

This finding was previously reported, and is a modification of, finding 2019-153.

Recommendation: The Department of Labor should formalize controls over the allocation of state expenditures among Workforce Innovation and Opportunity Act programs, adequately disclose expenditure reclassification to the U.S. Department of Labor and seek guidance as to any necessary corrections.

Views of Responsible Officials:

"We agree with this finding. DOL recently transitioned from the FARS accounting system to the State of CT CORE-CT Peoplesoft system. This resulted in adjustments that were related to FARS. To improve the allocation process DOL has issued a policy to allocate the 15% Governor's Reserve expenditures properly across the funding allotments based on funding percentages. This new policy will utilize one combination code which will reduce payroll time charging errors."

DEPARTMENT OF CHILDREN AND FAMILIES

2020-250 Allowable Costs/Cost Principles – Foster Care Maintenance Payments

Foster Care – Title IV-E (CFDA 93.658)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: 1901CTFOST and 2001CTFOST

Background: The Department of Children and Families (DCF) administers the Title IV-E Foster Care Program and establishes payment rates for maintenance, administrative and other services costs. The department maintains a case management and payment system called LINK. DCF processes payments on behalf of placed children through LINK from its board and care checking account. Workers in 14 offices are primarily responsible for entering the child's placement (foster or adoptive homes, institutions, and child-placing agency approved homes) in LINK. DCF automatically sends maintenance payments each month based on the children's placement information. All payments are associated with service codes, each of which is designated as IV-E reimbursable or non-reimbursable. Service codes are grouped into program categories and only those designated as foster care are claimed for federal reimbursement under that program.

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

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200.403 provides that to be allowable under federal awards, costs must conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items, be accorded consistent treatment, and be adequately documented.

Funds may be expended for foster care maintenance payments on behalf of eligible children. Title 42 *United States Code* (USC) Section 675(4)(A) defines foster care maintenance payments as expenditures to cover the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, a child's personal incidentals, liability insurance with respect to a child, reasonable travel to the child's home for visitation, and reasonable travel for the child to remain in the school in which the child is enrolled at the time of placement. In the case of institutional care, such term shall include the reasonable costs of the institution's administration and operation as are necessarily required to provide the items described above. Title 42 USC Section 672(b) requires that foster care maintenance payments shall be limited so as to include in such payments only those items which are included in the term foster care maintenance payments as defined in Section 675(4).

Condition: Our review of 60 foster care maintenance payments disclosed that for one $8,819 payment, of which $4,410 was federally reimbursed, DCF had not determined the Title IV-E allowable portion of the per diem rate for the provider. Further review of this provider revealed payments of $222,848 made on behalf of Title IV-E eligible children during the fiscal year ended June 30, 2020. DCF determined the IV-E allowable portion of the per diem rate when notified by the auditor.

Context: During the fiscal year ended June 30, 2020, DCF claimed maintenance payments totaling $32,008,477 and received $17,123,153 in federal reimbursement. Of this amount, DCF claimed payments for child care institutions totaling $10,717,240 and received $5,707,577 in federal reimbursement. We reviewed 60 maintenance payments totaling $105,682, of which $50,625 was federally reimbursed.

Questioned Cost: We computed questioned costs of $2,341 for our tested transaction. Further review identified additional questioned costs of $61,457 for the fiscal year ended June 30, 2020.

Effect: DCF received federal reimbursement for unallowable expenditures.

Cause: The department did not add the appropriate IV-E allowable rate to the claiming rate table.

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

Recommendation: The Department of Children and Families should ensure that it determines the Title IV-E allowable portion of rates for transitional living programs and should only claim allowable costs for federal reimbursement.

The Department of Children and Families should return federal reimbursement for unallowed expenditures that it claimed under the Foster Care program.

Views of Responsible Officials:

"DCF is in agreement with finding and will be meeting with auditors to review financial impact. Rate Setting has added Provider to rate table and updated the IV-E Rate accordingly."

STATE DEPARTMENT OF EDUCATION

2020-300 Subrecipient Monitoring

Title I, Part A (CFDA #84.010)
Federal Award Agency: United States Department of Education
Award Years: Federal Fiscal Years 2018 and 2019
Federal Award Number: S010A180007 and S010A190007

Background: The State Department of Education (SDE) serves as the pass-through entity for Title I, Part A funds and is required to monitor program subrecipients. SDE initially reviews each local educational agency's (LEA) application for compliance with Title I, Part A requirements.

Criteria: Section 1120A(c)(3) of the Elementary and Secondary Education Act (ESEA) provides that an LEA may receive Title I, Part A funds only if it uses state and local funds to provide services to Title I subrecipients that, taken as a whole, are at least comparable to the services in schools that are not receiving Title I funds.

Title 2 *U.S. Code of Federal Regulations (*CFR) 200.331(b) requires the pass-through entity to determine the appropriate methods for monitoring subrecipients based on an evaluation of each subrecipient's risk of noncompliance with program requirements.

Title 2 CFR 200.331(d) requires the pass-through entity to monitor the activities of the subrecipient to ensure that the subaward is used for the authorized purposes, in compliance with all federal laws, and the terms and conditions of the award.

Condition: SDE implemented forms and procedures to evaluate the risk of subrecipient noncompliance and reasonably ensure that subrecipients used program funds in accordance with the approved application. However, the SDE staff's onsite fiscal review of the Connecticut Technical and Education Career System had to be suspended in March because of COVID-19.

SDE did not review LEA records supporting compliance with comparability requirements.

Context: SDE is responsible for ensuring that LEAs remain in compliance with the comparability requirement. U.S. Department of Education guidance provides that state education agencies (SEA) should review LEA comparability calculations at least once every two years. SDE informed us that it has not reviewed the comparability requirement since state fiscal year

2014.

Questioned Costs: $0.

Effect: There is decreased assurance that subrecipients used federal funds in compliance with federal laws and the terms and conditions of the award.

Cause: SDE did not implement developed procedures during the audited period.

Prior Audit Finding:
We previously reported this as finding 2019-300 and 3 previous audits.

Recommendation: The State Department of Education should implement subrecipient monitoring policies and procedures at the program level for Title I, Part A to evaluate the risk of subrecipient noncompliance and provide reasonable assurance that each subrecipient used program funds in accordance with the approved application and program requirements.

Views of Responsible Officials:
"We disagree with this finding. Subrecipient monitoring procedures are in place at the SDE. In addition to the agency procedures, there are several program activities that occur to support the subrecipient monitoring process through a large amount of front-end oversight. The program office informs subrecipients of the allowable use of the funds through the grant application process, and the applications are thoroughly reviewed for allowable use, and ultimately approved. Further, guidance documents addressed in the application further guide the allowable use of funds. The program office also provides each subrecipient with individual technical assistance. All of these are consistent with appropriate subrecipient monitoring activities.

APA has stated that the "cause" of this finding is that the SDE did not implement developed procedures.

It is SDE's position that the federal single audit does not disregard those federal funds that are not selected as a major program, as they are also included in the Schedule of Expenditure of Federal Awards, within the single audit. As the single audit does perform a series of tests to ensure fidelity of the accounting systems and segregation of duties, we feel assured that all federal funds are at least reviewed to ensure the basic requirements of how they are treated at the subrecipient level. SDE does recognize that the expenditures of subrecipients, where the single audit does not select this as a major program, are not tested against the requirements of the federal compliance supplement; however, if they were not selected as a major program, that would mean that the amount of funding from this program at the subrecipient level was smaller relative to their other federal grants, and therefore pose less of a material risk. To that end, if SDE were to select a random sampling of districts to monitor, as was the case in FY2019-2020, it would be impossible to review them all. It is the agency's position that we are getting a larger sampling of the larger grants within this program just by virtue of the single audit. SDE started the monitoring process in FY2019-2020 by selecting the Connecticut Technical Education & Career System for its initial review. Due to conditions out of SDE's control as a result of COVID, SDE had to put a hold on onsite programmatic and fiscal monitoring. SDE will continue its monitoring review of districts in FY2020-2021. Further, if a district has material findings on any of the federal grants in their single audit, SDE does review the subrecipients' other federal funds for possible exposure.

SDE will continue to monitor all federal programs within the prescribed procedures adopted at the agency and ensure that such procedures are consistent with federal standards. "

Auditors' Concluding Comment:

SDE did not provide our office with documentation to verify that it implemented the monitoring tools during the fiscal year ended June 30, 2020. Specifically, SDE did not evaluate the risk of subrecipient noncompliance, request annual Title I self-assessments from all school districts, and perform any desk audits or LEA site visits to ensure that federal funds were used in accordance with the program regulations for the state fiscal year ended June 30, 2020.

2020-301 Activities Allowed/Allowable Costs

Title I, Part A (CFDA 84.010)
Federal Award Agency: United States Department of Education
Award Years: Federal Fiscal Year 2019
Federal Award Number: S010A190007

Background: Title I, Part A of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act of 2015, requires the U.S. Department of Education (ED) to calculate basic, concentration, targeted, and education finance incentive grant allocations to local educational agencies (LEAs). In calculating Title I allocations, ED uses a U.S. Census Bureau (Census) LEA list which is generally based on 2-year-old Census maps. The data used for allocation purposes includes Census estimates. ED determines the eligibility of each LEA on the Census list, and the state educational agency (SEA) distributes these funds to the LEAs.

The ED LEA list does not match the current universe of LEAs for many states. SEAs must adjust ED's Title I, Part A allocations to account for LEA boundary changes and for eligible LEAs, such as charter schools, that are not included in the department's calculations. In addition, SEAs must adjust ED's allocations in order to reserve funds for school improvement activities and may, but are not required to, reserve funds for state administration and direct student services.

Criteria: Title 34 *U.S. Code of Federal Regulations (*CFR) 200.72 requires the SEA to determine the numbers of formula children and children ages 5 to 17, inclusive, for each LEA not on the Census list. The SEA must then determine basic, concentration, targeted and education finance incentive grant eligibility for each LEA not on the Census list. The SEA must then redetermine eligibility for LEAs on the Census list based on the previously determined child counts.

Condition: The calculation the State Department of Education (SDE) used to adjust the United States Department of Education's initial Title I, Part A allocations does not redetermine eligibility for LEAs.

Context: SDE did not redetermine eligibility for LEAs on the Census list after the department allocated students to LEAs not on the Census list.

Questioned Costs: There are no questioned costs. This condition only impacts the allocation of funds among LEAs.

Effect: LEAs no longer eligible for Title I, Part A may be receiving funding, while some eligible LEAs may be underfunded.

Cause: When the calculation was initially developed, SDE was not required to redetermine eligibility. SDE did not adjust the calculation when sufficient data became available to allow for the required redetermination of eligibility.

Prior Audit Finding:

We previously reported this as finding 2019-301 and in 3 previous audits.

Recommendation: The State Department of Education should adjust its calculation used to allocate Title I, Part A funds to ensure compliance with federal laws, regulations, and guidance.

Views of Responsible Officials:

"We disagree with this finding. SDE maintains that we are calculating the Title I grant appropriately and that all districts that are currently receiving or have received Title I funds in the past are eligible for those funds.

The federal government determines the eligibility of the districts. SDE determines eligibility of districts not determined by the federal government and adjusts the pre-determined eligible districts' allocations.

It should be noted that in September of 2007 there was an on-site audit by the Federal Title I office, which reviewed the calculation in detail. Connecticut was found to be in compliance with the procedures for adjusting ED-determined allocations outlined in sections 200.70 thru 200.75 of the regulations. The basis of that review used the same 2003 guidance that APA used for this audit that resulted in this finding. Further, the SDE calculation has been reviewed several times by other teams from the APA and with no findings of the calculation being non-compliant."

Auditors' Concluding Comment:

All U. S. Department of Education statutes, regulations, and guidance require a state educational agency (SEA) to redetermine eligibility for all local education agencies (LEAs) when adjustments to the ED initial Title I, Part A allocation is necessary. SDE data tracks the formula students from the LEAs to the special LEAs as a part of the allocation process, which requires SDE to redetermine eligibility.

2020-302 Review of CTECS Title I, Part A Expenditures

Title I, Part A (CFDA 84.010)
Federal Award Agency: United States Department of Education
Award Years: Federal Fiscal Years 2019 and 2020
Federal Award Number: S010A190007 and S010A200007

Background: The State Department of Education (SDE) acts as the state educational agency (SEA) and distributes Title I, Part A funding to local educational agencies (LEA) in the state. To receive Title I, Part A funds, LEAs must have an approved plan on file with the SEA. LEAs allocate Title I, Part A funds to eligible school attendance areas based on the number of children from low-income families residing within the attendance area. SDE also acts as an LEA administering the Title I, Part A program through the Connecticut Technical Education and Career System (CTECS). During the audited period CTECS Title I, Part A expenditures totaled $3,201,683.

Criteria: Title 34 *U.S. Code of Federal Regulations* (CFR) 200.78 provides that an LEA must allocate Title I, Part A funds to each participating school attendance area or school, in rank order, on the basis of the total number of children from low-income families residing in the area or attending the school.

Title 34 CFR 76.700 provides that a subgrantee shall use federal funds in accordance with the state plan and applicable statutes, regulations, and approved applications.

Condition: CTECS did not expend Title I, Part A funding in accordance with the allocation methods it used in its approved application for the 2019 and 2020 federal fiscal years. Specifically, CTECS spent more funds than allotted at three schools for the 2019 federal fiscal year, and at one school for the 2020 federal fiscal year.

CTECS did not expend Title I, Part A funds according to budget line items approved in its application.

Context: We reviewed Title I, Part A expenditures at CTECS by school and expenditure type for the 2019 and 2020 federal fiscal years. Title I, Part A allotments to CTECS totaled $2,928,075 and $3,266,503, respectively. Our review disclosed the following:

- CTECS allotted 2019 and 2020 Title I, Part A funds to eligible schools in rank order on their application according to program requirements. A review of expenditures by school of the 2019 grant award disclosed three schools spent a combined $60,357 over the amount allotted in the application. A review of expenditures by school of the 2020 grant award disclosed one school spent $124,766 over the amount allotted in the application.

- A review of expenditures by type of the 2019 grant award disclosed that CTECS spent $147,824 over the budgeted amount approved in the application for supplies and $76,583 over the budgeted amount for Property-Equipment.

Questioned Costs:

Federal Award #	**Questioned Costs**
S010A190007	$284,764
S010A200007	124,766
Total	**$409,530**

Effect: Noncompliance with Title I, Part A laws and regulations undermines the objectives of the program, leaving children who reside in areas with high concentrations of low-income families at an increased risk of not meeting challenging academic standards.

Cause: CTECS management did not understand or neglected to follow Title I, Part

A laws and regulations in their administration of the program.

Prior Audit Finding:

We previously reported this as finding 2019-302 and in 3 prior audits.

Recommendation: The State Department of Education's Connecticut Technical Education and Career System should implement policies and procedures to ensure Title I, Part A funding is used in accordance with the program's laws and regulations.

Views of Responsible Officials:

"We disagree with this finding. In the Spring of 2020, the Department's Title I staff, along with SDE's Office of Internal Audit, reviewed the areas of non-compliance regarding Title I school expenditures and approved Title I budget line-item expenditures with Title I and fiscal staff at the CTECS. The CTECS has developed and implemented a corrective action plan to ensure compliance with the Title I requirements. Further, the Department's fiscal, Office of Internal Audit and Title I staff are communicating with the CTECS fiscal, and Title I staff to monitor implementation of the CTECS corrective action plan."

Auditors' Concluding Comments:

We acknowledge that SDE reviewed the areas of noncompliance regarding CTECS Title I school expenditures. However, CTECS did not expend Title I, Part A funding in accordance with the allocation methods used in its approved application for the 2019 and 2020 federal fiscal years.

OFFICE OF POLICY AND MANAGEMENT

2020-400 Activities Allowed or Unallowed–Provider Payments

COVID-19 Coronavirus Relief Fund (CRF)(CFDA #21.019)
Federal Award Agency: United States Department of the Treasury
Award Years: Federal Fiscal Year 2019-2020
Federal Award Numbers: N/A

Background: In April 2020, the State of Connecticut was allocated $1.382 billion for the Coronavirus Relief Fund (CRF). The Office of Policy and Management (OPM) was designated as the primary state agency responsible for overseeing the funds and reporting to the federal government. OPM allocated funds to the Department of Developmental Services (DDS) and other state agencies to assist with specific areas of need.

DDS received Coronavirus Relief Funds to provide supplemental payments to private providers to assist with loss of revenues and additional expenses related to the COVID-19 pandemic. Many private providers were unable to operate their programs at full capacity due to pandemic restrictions.

Private providers entered their attendance data each month into the DDS WebResDay attendance system. DDS used this data to calculate supplemental payments to the providers. For April 2020, DDS paid providers a 25% supplemental payment, based on the higher of the attendance data submitted for January or February 2020.

For supplemental payments during May and June 2020, DDS granted private providers with a 20%-120% increase, dependent on the actual attendance billed by individual providers during the month. As the monthly billings decreased due to COVID-19, DDS used the following logic when calculating the amount of the supplemental payments:

- 20% supplemental payment for private providers that were able to bill at 100% of their normal authorizations.
- 70% supplemental payment for private providers that were able to bill at 50% of their normal authorizations.
- 120% supplemental payment for private providers that were not able to bill any of the normal authorizations.

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.303 requires the non-federal entity to establish and maintain effective internal control over federal awards that provides reasonable assurance that it properly managed the federal awards in compliance with federal requirements.

United States Department of the Treasury Memorandum for Coronavirus Relief Fund Recipients, dated July 2, 2020, requires that recipients of fund payments maintain and make available upon request all documents and financial records sufficient to establish compliance with Section 601(d) of the Social Security Act, as it pertains to CRF and requires that records shall be maintained for a period of 5 years after final payment is made.

Condition: We reviewed several Department of Developmental Services transactions including: 40 non-payroll expenditure transactions charged to the Coronavirus Relief Fund totaling $4,100,664, 36 payments to private providers totaling $4,044,556, and 4 non-private provider payments totaling $56,108. We noted the following:

- DDS overstated seven private provider supplemental payments for April. The January or February billing used as the base amount for the calculation, erroneously included one to six months of additional attendance data submitted by the provider, which inflated amounts paid. There were $62,699 in overpayments due to the inclusion of the prior months. We further reviewed the remaining April 2020 payments to all private providers and noted an additional $355,000 in overpayments due to inflated billings. The overpayments totaled $417,699.

- DDS did not support the original calculation for 24 private provider supplemental payments for May and June 2020 totaling $3,028,822. The department calculated payments in an Access database outside of its payment system and uploaded them as manual adjustments. Since the department could not get into the Access database, it recreated a calculation worksheet to support the $23,431,224 in supplemental payments for May and June. The worksheet showed that the calculation methodology was applied consistently for all May and June payments. Although the department recreated the support, we were unable to trace payments included in the report totaling $58,037.

Context: During the fiscal year ended June 30, 2020, DDS expended $35,608,116 of Coronavirus Relief Funds on non-payroll expenditures. Of that amount, it paid $35,262,972 to private providers as supplemental payments to cover additional costs incurred due to the pandemic ($11,831,748 during April and $23,431,224 during May and June).

Questioned Cost: The lack of supporting documentation resulted in $475,736 in questioned costs.

Effect: When proper internal controls are not in place, there is decreased assurance that expenditures were made in accordance with federal requirements.

Cause: The questioned costs and overpayments to private providers are a result of lack of management oversight and lack of record retention.

The employee responsible for calculating the April payments retired and did not provide the support for the calculation to the department prior to their retirement.

Prior Audit Finding:

This finding has not been previously reported.

Recommendation: The Department of Developmental Services should strengthen internal controls to ensure that expenditures charged to the Coronavirus Relief Fund are accurately calculated and adequately supported in accordance with federal requirements.

Views of Responsible Officials:

Response provided by the Office of Policy and Management:
"The Office of Policy and Management understands that the Department of Developmental Services continues to work to reconcile interim payments made to providers against actual costs. OPM will work with the agency to ensure that only allowable costs are charged to Coronavirus Relief Funds and that unallowed costs are supported through other appropriate funding sources, with unneeded Coronavirus Relief Funds returned to OPM for repurposing to other pandemic-related needs."

Response provided by the Department of Developmental Services:
"We agree in part with this finding. DDS followed state and federal guidance for the usage of Coronavirus Relief Funds (CRF) allocated to our agency. The CRF supplemental payment methodology for DDS private providers was based on internal high-level estimates of possible provider COVID-19 related expenses.

We do not consider provider CRF payments totaling $417,699 as overpayments or questioned costs, as they were funding estimates. The Office of Policy and Management has allowed providers to offset the CRF payments with qualifying costs incurred through December 31, 2021. We agree that the payment calculations included some attendance data for previous months. The Department will reconcile CRF payments against qualifying expenses to ensure they were reasonable and necessary. If overpayments are identified, they will be refunded to DDS.

DDS maintains support for all provider payments, including CRF supplemental payments, in a database. Supplemental CRF payments were calculated using DDS' approved methodology and support is maintained in the database, in accordance with state and federal record retention requirements.

We are confident that the CRF payments were correct, and the small recalculation variance is due to complex database code calculations that cannot be 100% verified using Excel without an extensive work effort. DDS will enhance controls to ensure expenditure calculations are clearly supported."

2020-401 Activities Allowed or Unallowed and Period of Performance - Unallowable Expenditures

COVID-19 Coronavirus Relief Fund (CFDA 21.019)
Federal Award Agency: United States Department of the Treasury
Award Years: Federal Fiscal Year 2019-2020
Federal Award Numbers: N/A

Background: The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), signed into law on March 27, 2020, established the Coronavirus Relief Fund and appropriated $150 billion to the fund. Under the CARES Act, the fund is to be used to make payments for specified uses to states and certain local governments. The U.S. Department of the Treasury allocated $1.382 billion to the State of Connecticut from the Coronavirus Relief Fund.

The Office of Policy and Management (OPM) is designated as the primary state agency responsible for overseeing the funds and reporting to the federal government. OPM allocated funds to the Department of Mental Health and Addiction Services (DMHAS) and other state agencies for specific areas of need.

Criteria: In accordance with Title 42 *U.S. Code of Federal Regulations* 801, states must use payments received from the Coronavirus Relief Fund to cover only those costs that: (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020; and (3) were incurred during the period that begins on March 1, 2020 and ends on

December 31, 2021.

Title 2 CFR Part 200.303 requires the non-federal entity to establish and maintain effective internal control over the federal awards that provides reasonable assurance that it properly managed the federal awards in compliance with federal requirements.

Condition: Our review of 46 expenditures, totaling $92,695, made from the Coronavirus Relief Fund revealed the following deficiencies:

- DMHAS erroneously overpaid a vendor $139 for one $2,394 expenditure.

- DMHAS did not verify the accuracy of vendor invoices for temporary nursing services for 6 expenditures, totaling $18,132. This resulted in total overstatements of $1,317. The vendor used an incorrect hourly rate; misstated the hours worked; failed to bill for overtime; and incorrectly billed for shift, weekend, and holiday premiums.

- For four expenditures, totaling $13,445, DMHAS did not approve six of the 16 timesheets for temporary nursing employees. The unsigned timesheets accounted for 209.5 hours, totaling $5,749.

- There were six unallowable expenditures, totaling $2,359. DMHAS incurred three expenditures prior to the start of the covered period and coded one to the fund in error. There were two expenditures for patient activities that did not appear to be necessary due to the public health emergency.

Context: During the fiscal year ended June 30, 2020, DMHAS expended $2,315,264 from the Coronavirus Relief Fund. We selected 46 expenditures, totaling $92,695, for review.

Questioned Costs: $3,815

Effect: DMHAS made unallowable expenditures from the Coronavirus Relief Fund.

Cause: This is a new program and DMHAS had to retroactively identify and code expenditures to the Coronavirus Relief Fund. The unallowed expenditures were caused by the number of adjustments processed and employees' lack of familiarity with program requirements. Additionally, the department experienced staffing shortages at the start of the public health emergency that may have contributed to breakdowns in the internal control system.

Prior Audit Finding:

This finding has not been previously reported.

Recommendation: The Department of Mental Health and Addiction Services should strengthen internal controls to ensure that expenditures from the Coronavirus Relief Fund comply with federal requirements.

Views of Responsible Officials:

Response provided by the Office of Policy and Management:

"The Office of Policy and Management will work with the Department of Mental Health and Addiction Services to ensure that only allowable costs are charged to Coronavirus Relief Funds and that unallowed costs are supported through other appropriate funding sources, with unneeded Coronavirus Relief Funds returned to OPM for repurposing to other pandemic-related needs."

Response provided by the Department of Mental Health & Addiction Services:

"The Connecticut Mental Health Center (CMHC) agrees with the finding that the services were inaccurately calculated for Bullets 1 and 2. CMHC will continue to review future invoices for accuracy and completion before payment is made. In addition, CMHC will seek the overpayments back from the suppliers. Regarding Bullet 3, CMHC agrees with the finding, however, did confirm the services were provided on the unsigned timesheets. Moving forward, CMHC will only accept signed timesheets. Finally, regarding Bullet 4, CMHC agrees with the finding of the incorrectly coded JP Morgan charge and will not charge items such as this in the future. The Office of the Commissioner processed a spreadsheet journal and erroneously selected items that were ordered before March 1, 2020 but received and paid for after March 1, 2020. Future spreadsheet journals will contain more scrutiny and backup documentation before submitting the spreadsheet journals.

DMHAS will strengthen internal controls regarding this new program to comply with federal statutes, regulations, and the terms and conditions of the federal award."

CONNECTICUT BOARD OF REGENTS

2020-425 Reporting

Higher Education Emergency Relief Fund – Student Aid Portion (CFDA 84.425E)
Federal Award Agency: United States Department of Education
Award Year: 2019-2020

Criteria: The U.S. Department of Education requires institutions that received a Higher Education Emergency Relief Fund (HEERF=Student Aid Portion) to publicly post certain information on their websites, including the total number of students who received Emergency Financial Aid Grants under Section 18004(a)(1) of the CARES Act.

Condition: Central Connecticut State University (CCSU) double counted students who received an automatic emergency financial aid grant and a subsequent emergency financial aid grant through the HEERF program.

Context: The university was awarded $4,504,507 in HEERF funding. As of June 15, 2020, the university had distributed $3,685,455 to 6,859 students.

Questioned Costs: $0

Effect: The university overstated the number of students who received emergency financial aid grants through the HEERF program by 593.

Cause: The university unintentionally counted students more than once when they received multiple grant payments.

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

Recommendation: CCSU should strengthen controls to ensure compliance with the reporting requirements of the CARES Act.

Views of Responsible Officials:
"Central CSU agrees with the finding."

SOUTHERN CONNECTICUT STATE UNIVERSITY

2020-600 Allowable Costs/Cost Principles – Time and Effort or Equivalent Reporting Records

Research Related to National Aeronautics and Space Administration - Expanding HST's Astrometry Legacy: A Comprehensive Astrometric Calibration of WFPC2 (CFDA 43.007)
Federal Award Agency: National Aeronautics and Space Administration
Award Year: State Fiscal Year Ended June 30, 2020
Federal Award Number: HST-AR-15632.001-A

Criteria: Title 2 *U.S. Code of Federal Regulations* Part 200 states "Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated."

Condition: We tested $300,581 of $453,221 in payroll expenditures charged to the federal research and development programs at the university during the audited period. We noted instances totaling $58,188 in which the university did not certify time and effort reports or equivalent documentation to provide after the fact certification that employees worked on the Space Operations program (CFDA 43.007). This issue appears to be an isolated incident related only to this federal program.

Context: The $58,188 noted above represent 47.5% of total labor costs of $122,521 charged to the Space Operations program (CFDA 43.007) during the audited period. Our testing of the Space Operations program payroll costs amounted to $122,521 or 27.03 % of the university's total research and development payroll costs of $453,221.

Our sample was not statistically valid.

Questioned Costs: $58,188

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

Cause: The university attributed the exception to an error in the parameter for the data query used to produce the first grant reports in the reporting system.

Prior Audit Finding:
We have previously reported this as finding 2019-600.

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

Views of Responsible Officials:
"The university agrees with the finding.

Southern Connecticut State University implemented a new time and effort reporting system in March 2020 that produced monthly certification reports beginning with January, 2020. The first reports contained an error in the data query which was identified, and the query corrected, in May 2020. The error was in a parameter that impacted only one grant in the university's portfolio – the grant referenced in this finding. A corrected time and effort report for March 2020 was produced and certified, albeit late.

The new monthly reporting system was implemented mid-fiscal year, covering FY2020 Q3 and Q4. In order to review the entire fiscal year under the new system, retroactive reports for FY2020 Q1 and Q2 were produced for quality control comparison and certified late.

Reporting and quality control measures incorporated with the new monthly process successfully identify issues or errors quickly so that accurate certifications can be made on a timely basis."

FEDERAL STUDENT FINANCIAL ASSISTANCE - DEPARTMENTS OF EDUCATION AND HIGHER EDUCATION – STATEWIDE

The following institutions had identification numbers assigned by the Office of Post-Secondary Education (OPE) as of the fiscal year ended June 30, 2020:

Institution	OPE ID
University of Connecticut	00141700
University of Connecticut School of Medicine	00141700
University of Connecticut School of Dental Medicine	00141700
Central Connecticut State University	00137800
Eastern Connecticut State University	00142500
Southern Connecticut State University	00140600
Western Connecticut State University	00138000
Charter Oak State College	03234300
Asnuntuck Community College	01115000
Capital Community College	00763500
Gateway Community College	00803700
Housatonic Community College	00451300
Manchester Community College	00139200
Middlesex Community College	00803800
Naugatuck Valley Community College	00698200
Northwestern Connecticut Community College	00139800
Norwalk Community College	00139900
Quinebaug Valley Community College	01053000
Three Rivers Community College	00976500
Tunxis Community College	00976400
A.I. Prince Technical High Technical College	00982200
Bullard-Havens Technical High School	01149600
E.C. Goodwin Technical High School	00927700
Eli Whitney Technical High School	00730000
Emmett O'Brien Technical High School	02562400
Grasso Southeastern Technical High School	02213000
H.C. Wilcox Technical High School	01218500
Henry Abbott Technical High School	01326400
H.H. Ellis Technical High School	02058900
J.M Wright Technical High School	00929100
Howell Cheney Technical High School	02245300
Norwich Technical High School	01184300
Oliver Wolcott Technical High School	03231400
Platt Technical High School	02565000
Vinal Technical High School	01169700
W.F. Kaynor Technical High School	02300000
Windham Technical High School	00731100

2020-650 Special Tests: Return of Title IV Funds

Federal Pell Grant Program (CFDA # 84.063)
Federal Direct Student Loans (CFDA # 84.268)
Federal Award Agency: United States Department of Education
Award Year: 2019-2020

Criteria: Title 34 *U.S. Code of Federal Regulations* (CFR) 668.22 provides guidance regarding the treatment of Title IV funds when a student withdraws from an institution.

Title 34 CFR Section 668.22 (j) states that an institution must return the amount of Title IV funds for which it is responsible as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew.

Condition: Our testing of return of Title IV funds at Eastern Connecticut State University (Eastern CSU) disclosed that the university incorrectly calculated a post-withdrawal disbursement for one of the five students reviewed.

Context: Eastern CSU performed 51 return calculations during the audited period.

Questioned Costs: $0. The funds were returned in December 2020.

Effect: The university failed to return $319 to the federal Pell Grant Program.

Cause: The university used the incorrect eligible disbursement amount in its return of Title IV funds calculation.

Prior Audit Finding:
We previously reported this finding as 2019-650.

Recommendation: The institution should review its procedures to ensure compliance with the federal regulations contained in Title 34 CFR 668.22.

Views of Responsible Officials:
"Eastern CSU agrees with the finding."

2020-651 Special Tests: Borrower Data and Reconciliation

Federal Direct Student Loans (CFDA # 84.268)
Federal Award Agency: United States Department of Education
Award Year: 2019-2020

Criteria: Title 34 CFR Section 685.300(b)(5) states that when Direct Loan funds are disbursed by an institution, the institution must, on a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary.

Condition: Our testing disclosed that Gateway Community College did not promptly perform seven of nine monthly reconciliations. Delays ranged from one to ten months. In addition, as of our review in September 2020, the college had not performed the required reconciliation for June 2020. Furthermore, we noted a lack of documentation to confirm that Gateway reviewed and resolved variances identified in performed reconciliations.

Context: Gateway Community College completed nine of the ten required monthly reconciliations during the audited period. The college disbursed $535,865 in Direct Loan funds during that period.

Questioned Costs: There were no questioned costs associated with this finding.

Effect: The college did not fully comply with federal regulations governing the Direct Loan program.

Cause: The college did not follow established procedures for the Fall 2019 reconciliations. The college informed us that the COVID-19 pandemic and the shift to remote work attributed to the delays in performing reconciliations for the Spring 2020 period.

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

Recommendation: The college should strengthen internal controls over the Direct Loan reconciliation process to ensure compliance with the requirements of 34 CFR 685.300(b)(5).

Views of Responsible Officials:
"Gateway CC agrees with the finding."

DEPARTMENT OF HOUSING

2020-725 Allowable Costs/Cost Principles – Housing Assistance Payments

Section 8 Housing Choice Vouchers (CFDA 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (CFDA 14.879)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 DVO

Background: The United States Department of Housing and Urban Development's (HUD) Section 8 Housing Choice Vouchers Program (HCV) provides rental assistance to help very low-income families afford decent, safe, and sanitary rental housing. The Mainstream 5-Year Vouchers Program (MS5) enables families for whom the head, spouse, or co-head is a person with disabilities to lease affordable private housing of their choice. Public housing agencies (PHA) are authorized to administer the programs locally and make housing assistance payments (HAP) directly to landlords on behalf of eligible families for the lease of suitable program-eligible rental housing.

In Connecticut, the state Department of Housing (DOH) is a designated PHA and administers the programs statewide with a contracted vendor.

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.403 provides that in order to be allowable under federal awards, costs must be necessary and reasonable for the performance of the federal award and must be adequately documented.

Title 24 CFR Part 5 Subpart F provides HUD Section 8 public housing program requirements for determining family income and calculating tenant rent payments. If the cost of utilities is not included in the tenant's rent, the PHA uses a schedule of utility allowances to determine the amount an assisted family needs for the cost of utilities.

Title 24 CFR 982.158 provides that the PHA must maintain complete and accurate accounts, and other records for the program in accordance with

HUD requirements, in a manner that permits a prompt and effective audit.

Title 24 CFR 982.308(g) provides that if the tenant and owner agree to any changes in the lease, tenant-based assistance shall not be continued unless the PHA has approved a new tenancy in accordance with program requirements and has executed a new HAP contract with the owner.

Title 24 CFR Part 982 Subpart K describes program requirements concerning the HAP and rent to owner under the HUD Section 8 HCV and MS5 programs.

- Section 982.503 requires the PHA to adopt a payment standard schedule that establishes voucher payment standard amounts for each fair market rent area in the PHA jurisdiction.

- Section 982.505 provides that the PHA shall pay a monthly HAP on behalf of the family that is equal to the lesser of either the payment standard for the family or the gross rent, reduced by the total tenant payment. The payment standard in place on the effective date of the HAP contract remains in place for the duration of the contract term unless the PHA increases or decreases its payment standard. If a payment standard is increased, the higher payment standard is first used in calculating the HAP at the time of the family's regular reexamination. If the PHA lowers its payment standard, the payment standard in effect on the effective date of the HAP contract will remain in effect until the family moves to another unit, has a change in its family size, or the second annual reexamination after the PHA decreases its payment standard. Decreases in the payment standard due to changes in family size are effective as of the next regular reexamination.

- Section 982.516 requires the PHA to conduct a reexamination of family income and composition at least annually. The PHA should obtain and document in the tenant file third-party verifications of reported family annual income, the value of assets, expenses related to deductions from annual income, and other factors that affect the determination of adjusted income, or must document why third-party verification was not available. At the effective date of a reexamination, the PHA must make appropriate adjustments to the HAP.

- Section 982.517 requires the PHA to maintain a utility allowance schedule for all tenant-paid utilities, which must be determined based on the typical cost of utilities and services paid by energy-conservative households that occupy housing of similar size and type in the same locality. The PHA must review its schedule each year and must revise its allowances for a utility category, as necessary. At reexamination, the PHA must use the current utility allowance schedule.

Title 24 CFR 982.54 provides that the PHA must adopt a written administrative plan that establishes local policies for administration of the program in accordance with HUD requirements. The PHA must administer the program in accordance with its administrative plan.

The DOH administrative plan provides that the HAP contract may not be executed more than 60 calendar days after commencement of the lease term and no payments should be made until the contract is executed.

HUD Notice PIH 2012-28 provides that PHAs adopt procedures at admission and at annual recertification/reexamination to prevent lifetime registered sex offenders from receiving federal housing assistance. If the tenant or a member of the tenant's household engages in criminal activity (including sex offenses) while living in HUD-assisted housing, the PHA should pursue eviction or termination.

To ensure compliance with HUD requirements, DOH performs a supervisory quality control review on a sample of tenant files.

Condition: Our review of 60 HAP transactions and utility reimbursements, totaling $51,562, noted the following. Some transactions had multiple errors.

- In 18 cases, the tenant's total annual income was incorrectly calculated or unsupported.
- In 8 cases, the amount of allowances or deductions was incorrectly calculated or unsupported.
- In 4 cases, the PHA did not use the correct payment standards.
- In 11 cases, the utility allowances were incorrectly calculated or the correct schedules were not used.
- In one case, the PHA used the wrong rent amount to calculate the amount of the HAP.
- In one case, the tenant did not sign the HAP contract within 60 days and the PHA made HAP and utility reimbursement payments prior to the tenant signing the contract. In addition, the PHA did not execute a new HAP contract when rent increased.
- The PHA did not consistently verify that household members are not lifetime registered sex offenders during annual reexaminations.
- DOH did not complete a supervisory quality control review.

These errors resulted in $2,413 in HAP and utility reimbursement overpayments and $200 in HAP and utility reimbursement underpayments for the tested benefit months. In 2 cases, there was no financial impact from the errors. Further review noted an additional $9,331 in HAP and utility reimbursement overpayments, and $1,039 in HAP and utility reimbursement underpayments during the audited period.

Our review of 15 HAP contracts for new tenants identified 2 cases in which the PHA made $3,135 of HAP and utility reimbursement payments prior to the landlord and PHA signing the HAP contract.

Context: The audit universe consisted of HAP transactions and utility reimbursements totaling $92,595,164.

The sample was not statistically valid.

Questioned Costs: Errors resulted in questioned costs, totaling $2,413, for the tested benefit months. Further review noted additional questioned costs, totaling $12,466, during the audited period.

Effect: There is reduced assurance that DOH and its vendor are correctly calculating HAP and utility reimbursements that are supported by a properly executed HAP contract and that DOH is adequately monitoring the program. In addition, there is an increased risk that DOH provides financial assistance to registered sex offenders.

Cause: These errors were due to clerical mistakes and oversights by DOH and its contracted vendor. Internal controls were not sufficient to ensure that DOH or its vendor did not use outdated schedules or incorrect schedule lines when calculating the HAP and utility reimbursements. DOH developed annual reexamination procedures to verify that household members are not lifetime registered sex offenders. However, the PHA performed most of the annual reexaminations associated with payments during the audited period before DOH implemented these procedures.

DOH did not complete a quality control review due to COVID and staffing constraints.

Prior Audit Finding:

This was previously reported as finding 2019-725 and in 5 prior audits.

Recommendation: The Department of Housing and its contracted vendor should ensure that they confirm employment and income information, and should execute a housing assistance contract before making payments. In addition, they should ensure that they properly calculate housing assistance and utility reimbursement payments, and that payments are supported by current payment standards and utility allowance schedules. Furthermore, the department should perform a supervisory quality control review to ensure its contracted vendor is complying with HUD requirements.

Views of Responsible Officials:

"We agree with this finding in part. We agree that, as stated in the finding above, these minor errors were due to clerical errors. While it is impossible to eliminate all clerical errors, errors identified represent 5% of the $51,562 in transactions tested, which demonstrates 95% accuracy. Nonetheless, the Department and its contracted vendor continue to implement a detailed quality control process designed to identify and quickly correct clerical errors and will continue to look for ways to improve this procedure. Procedures to verify that household members are not lifetime registered sex offenders will be incorporated into the annual reexamination. DOH has one staff member assigned to consistently monitor this program. However, due to COVID-19, and restrictions put into place to protect the health and safety of DOH and DOH's contracted providers staff, a supervisory review was not conducted."

Auditors' Concluding Comments:

The error ratio that DOH calculated does not take into consideration errors that resulted in underpayments. Our testing disclosed 29 of the 60 transactions (48%) contained one or more errors and resulted in the incorrect calculation of HAP or utility reimbursement payments. As a result, there is reduced assurance that DOH and its vendor are correctly calculating HAP and utility reimbursements.

2020-726 Financial Reporting – HUD-52681-B

Section 8 Housing Choice Vouchers (CFDA 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (CFDA 14.879)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 DVO

Background: Public housing authorities (PHA) authorized under state law to administer the federal Department of Housing and Urban Development's (HUD) Section 8 Housing Choice Vouchers and Mainstream Vouchers programs are required to submit Form HUD-52681-B, Voucher for Payment of Annual Contributions and Operating Statement, monthly via the Voucher Management System (VMS).

In Connecticut, the state Department of Housing (DOH) is a designated PHA and administers the programs statewide with a contracted vendor.

Criteria: Title 24 *U.S. Code of Federal Regulations* (CFR) Part 5.801 requires PHAs to submit financial information as required by HUD. This information must be submitted in such form and substance as prescribed by HUD.

Title 24 CFR 982.155 provides that the PHA must maintain an administrative fee reserve, which includes administrative fees paid by HUD that exceed the PHA program administrative expenses for the fiscal year and any earned interest. The PHA must use funds in the administrative fee reserve to pay program administrative expenses in excess of administrative fees paid by HUD for a PHA fiscal year. If the PHA does not need funds in the administrative fee reserves to cover its administrative expenses, the PHA may use these funds for other housing purposes permitted by state and local law. The VMS refers to the administrative fee reserve as "unrestricted net position" (UNP).

HUD Notice PIH 2020-04 provides that the PHA shall only use funds in the housing assistance payments (HAP) "restricted net position" (RNP) account for eligible HAP needs in the current calendar year. The PHA may not use current year HAP funding for prior year costs. The RNP balance is the balance of the unspent HAP at any given point in time.

Condition: Our review disclosed that DOH improperly calculated the amount of UNP funds on the HUD-52681-B. DOH used UNP funds for administrative expenses before current year administrative funding from HUD. DOH reported UNP as $104,624 in October 2019 and $1,306,510 in April 2020. The correct UNP amounts were over $4,000,000 during the same periods.

DOH understated the amount of RNP reported as of June 30, 2020 by $52,406. DOH had a negative RNP as of the end of the 2019 calendar year. While the department funded this shortage with UNP funds, it included the negative balance in its RNP calculation during the 2020 calendar year. This resulted in current year HAP funding offsetting prior year costs in the department's RNP calculation.

Context: DOH prepared 12 monthly HUD-52681-B reports during the fiscal year ended June 30, 2020. We selected 2 reports to review.

The sample was not statistically valid.

Questioned Costs: $0

Effect: The DOH HUD-52681-B reports did not accurately reflect the financial status of the program. HUD uses this data to monitor the PHA's financial and operational performance and determine renewal funding levels. If information included on HUD-52681-B is not accurate, HUD may not have the information necessary to make informed decisions.

Cause: DOH elected to spend UNP funds on administrative expenses before spending current year HUD funding. In addition, DOH does not reconcile the amount of UNP funds available to actual receipts and expenditures. The department included a negative RNP balance from calendar year 2019 in its calendar year 2020 RNP calculation.

Prior Audit Finding:
This was previously reported as finding 2019-727 and in one prior audit.

Recommendation: The Department of Housing and its contracted vendor should ensure that they provide accurate information on HUD-52681-B reports. In addition, DOH should use current year administrative funding prior to using the administrative fee reserve and should reconcile amounts included in its administrative fee reserve to actual receipts and expenditures.

Views of Responsible Officials:
"We disagree with this finding. DOH has confirmed with HUD that it is allowable to use administrative funds from a previous year. DOH has previously provided a copy of the email confirmation from HUD with the prior response and will include a copy with this response as well. This should not be a finding."

Auditors' Concluding Comments:
Title 24 CFR 982.155 provides that the PHA must use funds in the administrative fee reserve to pay program administrative expenses in excess of administrative fees paid by HUD for a PHA fiscal year. While HUD permits DOH to use administrative funds from a previous year, those funds should only be used after the depletion of current-year funds.

2020-727 Reporting – Financial Assessment Subsystem for Public Housing

Section 8 Housing Choice Vouchers (CFDA 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (CFDA 14.879)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 DVO

Background: The federal Department of Housing and Urban Development's (HUD) Section 8 Housing Choice Vouchers Program (HCV) provides rental assistance to help very low-income families afford decent, safe, and sanitary rental housing. The Mainstream 5-Year Vouchers Program (MS5) enables families for whom the head, spouse, or co-head is a person with disabilities to lease affordable private housing of their choice. Public housing agencies (PHA) authorized to administer the programs locally make housing assistance payments on behalf of eligible families directly to landlords for the lease of suitable rental housing that meets program requirements.

In Connecticut, the state Department of Housing (DOH) is a designated PHA and administers the programs statewide with a contracted vendor.

Criteria: Title 24 *U.S. Code of Federal Regulations* Part 5.801 requires PHAs to annually submit financial information (prepared in accordance with Generally Accepted Accounting Principles). Unaudited financial statements are required 60 days after the PHA's fiscal year end, and audited financial statements are required no later than 9 months after the PHA's fiscal year end. The PHA should submit financial information through the HUD Financial Assessment Subsystem for Public Housing (FASS-PH).

Condition: Our review disclosed that DOH has not submitted required financial information for the fiscal years ended June 30, 2017, 2018, 2019, and 2020. DOH submitted information for the fiscal year ended June 30, 2016, which HUD rejected. DOH has not yet resubmitted the report.

Context: Until HUD approves a prior year's submission, the department cannot submit subsequent reports.

Questioned Costs: $0

Effect: HUD uses financial information submitted through the FASS-PH to monitor and oversee the Section 8 HCV and MS5 programs. Without the timely submission of information, HUD may not have the data necessary to make informed decisions about the programs.

Cause: The department has not devoted the resources necessary to complete the federal financial reports.

Prior Audit Finding:
This was previously reported as finding 2019-728 and in 3 prior audits.

Recommendation: The Department of Housing should promptly submit required financial information to the Department of Housing and Urban Development in accordance with Title 24 *U.S. Code of Federal Regulations* 5.801.

Views of Responsible Officials:
"We agree with this finding. Due to minimal fiscal staff and the additional funding provided to the Department from COVID-19 relief funds, DOH was not able to complete this audit in a timely fashion. DOH has ascertained additional contracted accounting staff to be able to assist the Department in submitting all audits within this upcoming fiscal year."

2020-728 Special Tests and Provisions – Reasonable Rent

Section 8 Housing Choice Vouchers (CFDA 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (CFDA 14.879)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 DVO

Background: The federal Department of Housing and Urban Development's (HUD) Section 8 Housing Choice Vouchers Program (HCV) provides rental assistance to help very low-income families afford decent, safe, and sanitary rental housing. The Mainstream 5-Year Vouchers Program (MS5) enables families for whom the head, spouse, or co-head is a person with disabilities to lease affordable private housing of their choice. Public housing agencies (PHA) authorized to administer the programs locally make housing assistance payments (HAP) directly to landlords, on behalf of eligible families, for the lease of suitable rental housing that meets program requirements.

In Connecticut, the state Department of Housing (DOH) is designated as a PHA and administers the programs statewide with a contracted vendor.

The PHA determines whether rents for units occupied by HCV or MS5 participants are reasonable based upon a comparison with similar unassisted units. The PHA utilizes a rent reasonableness system to determine the average rents for units of like size and type within the same market area.

Criteria: Title 24 *U.S. Code of Federal Regulations* Part 982.507 provides that the PHA may not approve a lease until it determines that the rent is reasonable. The PHA must also redetermine if the rent is reasonable before any increase and at the HAP contract anniversary, if there is a 10% decrease in the published fair-market rent in effect 60 days before the anniversary date. The PHA must determine whether the rent is reasonable in relation to other comparable unassisted units by considering the location, quality, size, unit type, age of the unit, and any amenities, services, and utilities provided by the owner in accordance with the lease.

Title 24 CFR 982.54 provides that the PHA must adopt a written administrative plan that establishes local policies for administration of the program in accordance with HUD requirements. The PHA must administer the program in accordance with its administrative plan.

The DOH administrative plan provides that the PHA must redetermine the reasonable rent before any increase in the rent or if there is a 5% decrease in the published fair market rent in effect 60 days before the anniversary date. The PHA may elect to redetermine rent reasonableness at any other time. At all times during the assisted tenancy, the rent may not exceed the reasonable rent as most recently determined or redetermined by the PHA.

Condition: Our review of reasonable rent determinations for 15 newly leased units and 15 existing units disclosed that in 9 cases the unit characteristics used to determine if rent was reasonable did not match supporting documentation.

Context: The maximum number of units permitted per DOH's Annual Contributions Contract with HUD ranged from 8,154 to 8,321 units a month during the fiscal year ended June 30, 2020. A determination of reasonable rent would be required at the time of initial leasing, before any increase in the rent to the owner, or at the HAP contract anniversary if there is a 5% decrease in the published fair market rent in effect 60 days before the anniversary date.

The sample was not statistically valid.

Questioned Costs: It appears that in 2 cases, the differences noted would result in the contract rent exceeding the fair market rent. However, the amount of questioned costs could not be determined because the PHA implemented a new rent reasonableness system after it made the determinations for these cases.

Effect: There is reduced assurance that rental rates are reasonable.

Cause: The errors were due to clerical mistakes.

Prior Audit Finding:
This was previously reported as finding 2019-730 and in one prior audit.

Recommendation: The Department of Housing and its contracted vendor should ensure that they properly complete reasonable rent determinations.

Views of Responsible Officials:
"We agree with this finding. The Department is currently working with its contracted vendor to identify these specific issues and determine how to prevent their recurrence. While it is impossible to eliminate all clerical errors, the Department and its contracted vendor have implemented a detailed quality control process designed to identify and quickly correct them. If additional corrective actions are necessary, they will be immediately implemented. DOH and its contracted vendor do not believe that this is a systematic weakness or indication of insufficient control or oversight."

2020-729 Special Tests and Provisions – Housing Quality Standards Inspections

Section 8 Housing Choice Vouchers (CFDA 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (CFDA 14.879)
Federal Award Agency: United States Department of Housing and Urban Development

Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 DVO

Background: The federal Department of Housing and Urban Development's (HUD) Section 8 Housing Choice Vouchers Program provides rental assistance to help very low-income families afford decent, safe, and sanitary rental housing. The Mainstream 5-Year Vouchers Program enables families for whom the head, spouse, or co-head is a person with disabilities to lease affordable private housing of their choice. Public housing agencies (PHA) authorized to administer the programs locally make housing assistance payments directly to landlords, on behalf of eligible families, for the lease of suitable rental housing that meets program requirements.

In Connecticut, the state Department of Housing (DOH) is a designated PHA and administers the programs statewide with a contracted vendor.

Criteria: Title 24 *U.S. Code of Federal Regulations* (CFR) Part 982.405(a) provides that the PHA must inspect the unit leased to a family prior to the initial term of the lease, at least biennially during occupancy, and at other times as needed, to determine if the unit meets the housing quality standards (HQS).

Title 24 CFR 982.405(b) provides that the PHA must conduct supervisory quality control housing quality standards (HQS) inspections.

Title 24 CFR 982.54 provides that the PHA must adopt a written administrative plan that establishes local policies for administration of the program in accordance with HUD requirements. The PHA must administer the program in accordance with its administrative plan.

The DOH administrative plan provides that the PHA must annually inspect each unit under contract. In addition, the administrative plan provides that a supervisor will perform quality control inspections. The purpose of quality control inspections is to ascertain that each inspector is conducting accurate and complete inspections and to ensure there is consistency among inspectors in the application of the HQS. The sampling of files chosen will include recently competed inspections conducted within the prior 3 months.

Condition: We reviewed 60 HQS inspection files and found that the PHA did not complete 6 annual inspections in accordance with the DOH administrative plan. The contracted vendor completed these inspections between 2 and 148 days late.

We reviewed 15 quality control HQS inspection files and found that the PHA did not complete 3 inspections in accordance with the DOH administrative plan. The contracted vendor completed these inspections between 15 and 30 days late.

Context: During the fiscal year ended June 30, 2020, the PHA contracted vendor performed 10,585 HQS inspections and 117 quality control inspections of dwelling units.

The samples were not statistically valid.

Questioned Costs: $0

Effect: While the contracted vendor conducted HQS inspections biennially in accordance with Title 24 CFR 982.405(a), it did not perform them in accordance with the DOH administrative plan.

If quality control inspections are not performed in a timely manner, there is reduced assurance that the inspections will accurately determine whether the original HQS inspections were conducted properly. The longer it takes to complete a quality control inspection, the greater the chance that new issues may arise that were not present during the initial inspection, providing an inaccurate conclusion.

Cause: DOH contracts with a vendor that is responsible for ensuring compliance with housing quality standards. For the instances of noncompliance identified, the vendor did not properly perform its contractual duties. However, DOH has changed its administrative plan to perform HQS inspections biennially for the fiscal year ended June 30, 2021, to correlate with Title 24 CFR 982.405(a).

Prior Audit Finding:

This was previously reported as finding 2019-731 and in one prior audit.

Recommendation: The Department of Housing and its contracted vendor should ensure that the vendor performs housing quality standards and quality control inspections in accordance with its administrative plan.

Views of Responsible Officials:

“We disagree with this finding. Our Administrative Plan is a guideline for how the program shall be managed and conducted. It outlined the expected procedures relative to timeliness of HQS inspections; however, events beyond anyone’s control can occur, affecting this timeliness. DOH had intended in previous years to modify our administrative plan to make this clear, but those revisions did not occur. We are in the process of amending our administrative plan, effective July 1, 2021, to reflect current practice relative to timing of inspections."

Auditors' Concluding Comment:

Documentation was not available to support the reason for the inspection delays. Title 24 CFR 982.54 provides that the PHA must adopt a written administrative plan and must administer the program in accordance with that plan. By not adhering to its administrative plan, DOH did not comply with federal regulations. We verified that the department amended its administrative plan, effective July 1, 2021.

2020-730 Special Tests and Provisions – Housing Quality Standards Enforcement

Section 8 Housing Choice Vouchers (CFDA 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 VO

Mainstream Vouchers (CFDA 14.879)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 DVO

Background: The federal Department of Housing and Urban Development's Section 8 Housing Choice Vouchers Program provides rental assistance to help very low-income families afford decent, safe, and sanitary rental housing. The Mainstream 5-Year Vouchers Program enables families for whom the head, spouse, or co-head is a person with disabilities to lease affordable private housing of their choice. Public housing agencies (PHA) authorized to administer the programs locally make housing assistance payments directly to landlords, on behalf of eligible families, for the lease of suitable rental housing that meets program requirements.

In Connecticut, the state Department of Housing (DOH) is a designated PHA and administers the programs statewide with a contracted vendor.

Criteria: Title 24 *U.S. Code of Federal Regulations* (CFR) Part 982.404(a) provides that the PHA must not make any housing assistance payments for a dwelling unit that fails to meet the housing quality standards (HQS), unless the owner of the unit corrects the defect within the period specified by the PHA and the PHA verifies the correction. If a defect is life threatening, the owner must correct it within 24 hours. For other defects, the owner must correct the defect within 30 calendar days (or any PHA-approved extension). The PHA must take prompt and vigorous action to enforce the owner obligations. PHA remedies for such breach of the HQS include termination, suspension, or reduction of housing assistance payments and termination of the HAP contract.

Title 24 CFR 982.54 provides that the PHA must adopt a written plan that establishes local policies for administration of the program in accordance with HUD requirements. The PHA must administer the program in accordance with its plan.

The DOH administrative plan provides that, if a unit fails its HQS inspection and the unit owner is responsible, the PHA must send a letter informing the owner of the required repairs. For 24-hour emergency repairs, the owner must fax or call the inspection firm within 20 hours verifying the completion of the repair. When 24-hour repairs are required, the PHA reinspects the unit within 10 business days after owner notification. If other non-emergency repairs were required, the PHA reinspects when the owner completes all of the repairs. If the owner does not conduct repairs in the period required by the PHA, DOH or its contracted vendor will suspend the housing assistance payment. The PHA may give a short extension (not more than 48 additional hours) whenever it cannot notify the responsible party or if it is impossible to compete the repair within the 24-hour period.

Condition: Our review disclosed that the DOH administrative plan contains policies that do not conform with HUD requirements. The administrative plan provides that if a unit fails its HQS inspection and there are both 24-hour emergency and non-emergency repairs needed, the PHA will only reinspect when the owner has completed all repairs. As a result, the PHA is not verifying that owners have corrected 24-hour emergency repairs in a timely manner, as required by Title 24 CFR 982.404(a).

We reviewed reinspections of 27 rental properties that failed the initial HQS inspection to determine if the PHA verified the correction of deficiencies. Our review disclosed the following.

- In 6 cases, the PHA did not perform timely reinspections to verify that the owners completed needed repairs. In two of these cases, DOH did not properly suspend the housing assistance payments.
- In 2 cases, the PHA did not promptly send letters to the owners informing them of the repairs needed. The PHA did not send out a letter until 5 and 8 days after the inspection.

Context: During the fiscal year ended June 30, 2020, the PHA contracted vendor performed 10,585 HQS inspections on dwelling units, 3,387 of which failed the initial inspection.

The sample was not statistically valid.

Questioned Costs: Our review identified questioned costs totaling $1,702.

Effect: The errors resulted in overpayments to property owners for dwelling units that failed to meet the housing quality standards. Furthermore, by not conducting timely reinspections, the PHA cannot ensure that the dwelling units are decent, safe, and sanitary.

Cause: DOH contracts with a vendor that is responsible for ensuring compliance with housing quality standards and the suspension of housing assistance payments. For 3 of the cases noted, the vendor did not reinspect a 24-hour emergency repair until the owner had corrected other non-emergency repairs, as provided in the DOH administrative plan. For the other instances of noncompliance, the vendor did not properly perform its contractual duties.

Prior Audit Finding:

This was previously reported as finding 2019-732 and in 3 prior audits.

Recommendation: The Department of Housing and its contracted vendor should ensure that they complete housing quality standards reinspections on time and should suspend payments if owners do not correct identified defects within the required period. In addition, the department should ensure policies included in its administrative plan conform to Department of Housing and Urban Development requirements.

Views of Responsible Officials:

"We agree with this finding in part. The Department identified this as an issue prior to review and has continued to work with the contracted vendor to increase capacity regarding both initial HQS inspections, as well as annual HQS re-inspections. Further, internal processes of the contracted vendor have been streamlined to better ensure that payments are suspended if identified defects are not corrected within the required timeframes. We continue to seek systems to improve this inspection process, and intend to implement any opportunities for improvement, which are identified.

The Department's administrative plan is in full compliance with the provisions of Title 24 CFR 982.404(a), relative to verification that emergency repairs have been completed in a timely fashion. This verification does not require an inspection; it can be and is accomplished with a review of invoices for services and materials. When all necessary repairs are completed, a reinspection is then performed. Revisions to the administrative plan to make this procedure clear will be made."

Auditors' Concluding Comment:

DOH lacked documentation, such as invoices for services and materials, that property owners made the required repairs in a timely manner.

2020-731 Allowable Costs/Cost Principles – Payroll Costs

Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) (CFDA 14.269)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: B-13-DS-09-0001

National Disaster Resilience Competition (CDBG-NDR) (CFDA # 14.272)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: B-13-DS-09-0002

Section 8 Housing Choice Vouchers (CFDA 14.871)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: ACC CT 901 VO

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

Title 2 CFR 200.430 provides that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to federal awards.

Condition: Our review disclosed that DOH did not charge payroll and fringe benefit costs to the Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR), the National Disaster Resilience Competition (CDBG-NDR), or the Section 8 Housing Choice Vouchers (HCV) programs in accordance with relative benefits received.

Context: During the fiscal year ended June 30, 2020, DOH charged $1,063,480 to the CDBG-DR program, $227,899 to the CDBG-NDR program, and $295,088 to the Section 8 HCV program for payroll and fringe benefit expenditures. Our review disclosed that DOH allocated $242,462 of CDBG-DR expenditures, $18,258 of CDBG-NDR expenditures, and $295,088 of Section 8 HCV expenditures to the programs using rates estimated before services were performed.

Questioned Costs: We could not determine the amount of time employees worked on CDBG-DR, CDBG-NDR, or the Section 8 HCV programs. Therefore, we could not determine if there were any questioned costs.

Effect: Payroll and fringe benefit costs may not reflect the time actually worked by the employees and may result in charging unallowable costs to the programs.

Cause: The department charged payroll and fringe benefit costs based on budget estimates instead of records that support the work actually performed. DOH began implementing procedures to allocate costs to the CDBG-DR and CDBG-NDR programs in accordance with relative benefits received but did not adjust expenditures for the entire fiscal year.

Prior Audit Finding:
This was previously reported as finding 2019-733 and in 3 prior audits.

Recommendation: The Department of Housing should allocate payroll and fringe benefit expenditures claimed under the Hurricane Sandy Community Development Block Grant Disaster Recovery Grants, National Disaster Resilience Competition, and Section 8 Housing Choice Vouchers programs based on records that accurately reflect the work performed.

Views of Responsible Officials:
“We agree with this finding. The Department identified this as an issue prior to review and has been working to develop a methodology to ensure that

payroll and fringe benefit expenditures accurately reflect the work performed. A temporary quarterly work distribution verification has been obtained from all supervisors and provided to OFA so that proper charges can be made to the respective accounts for the prior quarter. A more permanent methodology allowing the entry of administrative coding in CORE-CT is underway. Staff working on the HCV, CDBG-DR and NDR grants have received override codes within CORE-CT and have been entering them into their respective timesheets for approval. The transition to teleworking because of the COVID-19 pandemic has prevented staff from utilizing the override codes when entering their timesheets in CORE-CT. Staff nevertheless continue to track the hours spent working on the aforementioned programs and payroll and fringe benefit expenditure corrections are prepared by the accounting staff prior to drawing down federal funds to accurately reflect the work performed in compliance with grant requirements."

2020-732 Allowable Costs / Cost Principles – Benefit Payments

Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) (CFDA 14.269)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: B-13-DS-09-0001

Background: The Hurricane Sandy Community Development Block Grant Disaster Recovery Grants Program (CDBG-DR) provides disaster relief, long-term recovery, restoration of infrastructure and housing, and economic revitalization in the most impacted and distressed areas resulting from Hurricane Sandy and other eligible events in calendar years 2011, 2012, and 2013.

The Department of Housing (DOH) funded the rehabilitation, reconstruction, or mitigation measures for owner-occupied homes, scattered-site properties, and multi-family houses. Scattered-site properties are non-owner occupied 1 to 4-unit rental properties. There was also funding provided for infrastructure and planning projects that would help improve the resiliency of infrastructure and public facilities and provide mitigation measures.

Criteria: Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200.403 provides that in order to be allowable under federal awards, costs must be necessary and reasonable for the performance of the federal award and must be adequately documented.

76 Federal Register 221 (November 16, 2011) page 71061 provides that the Stafford Act directs administrators of federal assistance to ensure that no person, business concern, or other entity will receive duplicative assistance and imposes liability to the extent such assistance duplicates benefits available to the person for the same purpose from another source. Because assistance to each person varies widely based on individual insurance coverage and eligibility for federal funding, grantees cannot comply with the Stafford Act without completing a duplication of benefits analysis specific to each applicant.

The DOH Owner Occupied Rehabilitation and Rebuilding Program Policies and Procedures Guide Revision #2, issued September 30, 2015, provides a $150,000 cap for rehabilitation, reconstruction and/or mitigation. The DOH commissioner may waive the maximum grant award for low or moderate-income homeowners when there is a financial shortfall, and all other forms of assistance have been exhausted. Homeowners with substantially damaged properties located within the 100-year floodplain are eligible for a $100,000 increase in the cap amount to facilitate the additional cost to elevate the home above the base flood elevation. The homeowner is responsible for any repair or reconstruction costs in excess of the maximum grant award if they are not deemed to be low or moderate-income.

Condition: We reviewed payments associated with 5 projects for owner-occupied homes and scattered-site properties totaling $149,535.

- For one project, the contract provided that DOH would award the maximum assistance allowed under the cap with any additional costs to be paid by the homeowner. The homeowner was not eligible for a waiver because they did not qualify as a low or moderate-income household. However, DOH approved change orders, which allowed the payment of $81,873 in CDBG-DR funds for costs in excess of the cap.

- For one project, the duplication of benefits analysis excluded funds available from other sources resulting in an overpayment of $97.

We reviewed compliance with the grant cap for the remaining owner-occupied homes and scattered-site properties with payments totaling $813,157. Our review disclosed that for 3 projects, the homeowners were not eligible for waivers because they did not qualify as low or moderate-income households and for one project that qualified as a low or moderate-income household, there was no waiver on hand. However, DOH approved change orders which allowed the payment of $144,259 in CDBG-DR funds for costs in excess of the cap.

Context: During the fiscal year ended June 30, 2020, DOH funded 20 projects, totaling $962,692 for owner-occupied homes and scattered-site properties.

We examined the entire population of 20 projects.

Questioned Costs: Our review identified questioned costs totaling $226,229.

Effect: There is reduced assurance that DOH has correctly calculated and paid Hurricane Sandy CDBG-DR financial assistance, and that payments that exceed the grant cap only went to low or moderate-income homeowners.

Cause: DOH did not consider the cap on assistance established in its Owner-Occupied Rehabilitation and Rebuilding Program Policies and Procedures Guide when it approved change orders for homeowners that were not low or moderate-income or did not have a waiver. DOH did not revise its program regulations to allow change orders to exceed the cap until October 30, 2019, after the department paid the excess costs. The other error was due to a staff oversight that went unnoticed during the supervisory review process.

Prior Audit Finding:
This was previously reported as finding 2019-734 and in 3 prior audits.

Recommendation: The Department of Housing should strengthen its internal controls to ensure that Hurricane Sandy Community Development Block Grant Disaster Recovery Grants Program expenditures are correctly calculated and do not exceed the maximum assistance allowed under the cap.

Views of Responsible Officials:
"We disagree with this finding. The Department believes that internal controls have been strengthened to ensure that Hurricane Sandy Community Development Block Grant Disaster Recovery Grants Program expenditures are correctly calculated and do not exceed the maximum assistance allowed under the cap. According to our program regulations, the Maximum Grant award apply to any additional costs prior to contract execution.

Any repair or reconstruction costs more than the maximum grant award for applicants who are not deemed low or moderate income (LMI) will be the responsibility of the Homeowner prior to contract execution. Any unforeseen construction cost after contract signing will be approved via a change order that must be signed by the Commissioner or her designee."

Auditors' Concluding Comment:

The program regulations DOH cited went into effect October 30, 2019. The program regulations in effect at the time of payment established a cap of $150,000. The homeowner is responsible for any repair or reconstruction costs in excess of the maximum grant award if they are not deemed to be of low or moderate-income.

2020-733 Suspension and Debarment – Inadequate Procedures

Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) (CFDA 14.269)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Number: B-13-DS-09-0001

Background: The Hurricane Sandy Community Development Block Grant Disaster Recovery Grants Program (CDBG-DR) provides disaster relief, long-term recovery, restoration of infrastructure and housing, and economic revitalization in the most impacted and distressed areas resulting from Hurricane Sandy and other eligible events in calendar years 2011, 2012, and 2013.

Under CDBG-DR, the Department of Housing (DOH) funded the rehabilitation, reconstruction, or mitigation measures for owner-occupied homes, scattered-site properties, and multi-family houses. Scattered-site properties are non-owner occupied 1 to 4-unit rental properties. There was also funding provided for infrastructure and planning projects that would help to improve the resiliency of infrastructure and public facilities, and provide mitigation measures.

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

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

States must verify that participants and principals are not suspended or debarred or otherwise excluded by checking the System for Award Management (SAM) Exclusions, collecting a certification from the person, or adding a clause or condition to the covered transaction with that person.

Condition: DOH did not determine whether contractors providing goods or services or their principals were excluded from participating in federal programs prior to entering into covered transactions for 2 infrastructure projects funded by CDBG-DR. None of the contractors we examined were excluded.

Context: During the fiscal year ended June 30, 2020, DOH funded 9 infrastructure projects under CDBG-DR. We reviewed 3 infrastructure projects for compliance with the suspension and debarment requirements.

The sample was not statistically valid.

Questioned Costs: $0

Effect: DOH has decreased assurance that contractors providing goods and services or their principals have not been suspended, debarred, or otherwise excluded from federal programs.

Cause: DOH did not always check the SAM Exclusions prior to entering into covered transactions. In addition, in both cases, DOH included a suspension and debarment clause in its assistance agreements that referenced a repealed CFR.

Prior Audit Finding:

This was previously reported as finding 2019-735 and in 3 prior audits.

Recommendation: The Department of Housing should develop procedures to ensure that all contractors and their principals are not suspended, debarred, or otherwise excluded from federal programs as specified in federal regulations.

Views of Responsible Officials:

"We disagree with this finding. The Department believes that adequate procedures specified in the federal regulations for all components of the activities funded under CDBG-DR grant are in place; nevertheless, we acknowledge that staff checked the SAM database prior to making payments without documenting to the file. It is important to be aware that staff have completed 100% file reviews and have placed the documentation of for each SAM Exclusion and corrected CFR clauses have been referenced in the contract documents. It is important to note that prior to entering into contracts with the developers for the assisted projects, DOH confirmed that none were suspended, debarred, or otherwise excluded from working on federal programs."

Auditors' Concluding Comment:

DOH must document whether contractors are excluded from participating in federal programs prior to making a payment.

OFFICE OF EARLY CHILDHOOD

2020-775 Special Tests and Provisions - Health and Safety Requirements and Criminal Background Checks

Child Care and Development Block Grant (CFDA#93.575)
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF) (CFDA #93.596)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Year: 2019-2020
Federal Award Number: G2001CTCCDF

Criteria: Title 45 *U.S. Code of Federal Regulations* (CFR) 98.40 requires the lead agency to certify that monitoring and enforcement procedures are in effect to ensure that providers serving children who receive subsidies comply with all applicable health and safety requirements. This includes verifying and documenting that childcare providers serving children who receive subsidies meet the 45 CFR section 98.41 requirements pertaining to prevention and control of infectious diseases, building and physical premises safety, and basic health and safety training for providers (unless the providers meet certain exceptions e.g., family members who are caregivers or individuals who object to immunization on certain grounds).

Section 19a-80(c) of the Connecticut General Statutes states that "the commissioner of Early Childhood, within available appropriations, shall require each prospective employee of a child day care center or group day care home in a position requiring the provisions of care to a child, to submit to state and national criminal history record checks. The commissioner shall also request a check of the state child abuse registry established pursuant to Section 17a-101k…"

Section 19a-80(c) of the general statutes states "No such prospective employee shall have unsupervised access to children in the child care center or group child care home until such comprehensive background check is completed and the Commissioner of Early Childhood permits such prospective employee to work in such child care center or group child care home."

19a-87b-8a(f) Regulations of Connecticut State Agencies, Public Health and Well-Being, indicates that, "A comprehensive background check shall be conducted in accordance with the provisions of 45 CFR 98.43, as amended from time to time, and shall include:

(1) A search of state criminal records in any state of residency for the past five years;
(2) A search of abuse and neglect registry or database in any state of residency for the past five years;
(3) A search of the sex offender registry or repository in any state of residency for the past five years;
(4) A Federal Bureau of Investigation fingerprint check using Next Generation Identification; and
(5) A search of the National Crime Information Center National Sex Offender Registry."

Condition: We reviewed eight childcare providers for required background checks. We were unable to confirm that the Office of Early Childhood (OEC) obtained all required background checks for five of eight providers. OEC has not fully developed a comprehensive listing of all employees of licensed providers and license-exempt providers who require a background check.

Context: OEC compiled roster data for approximately half of the childcare providers. Currently, 862 of 1669 total providers have not submitted staff rosters.

Questioned Costs: There were no questioned costs.

Effect: There is reduced assurance that OEC promptly detected providers with criminal backgrounds that would make them ineligible to provide services under the Child Care Assistance Program.

The lack of timely processing of employee background checks could result in individuals with disqualifying criminal histories working in childcare settings for a significant duration before being completely vetted.

Cause: OEC did not fully implement its new background check system during the audit period.

Prior Audit Finding:
This was previously reported as finding 2019-777 and in three previous audits.

Recommendation: The Office of Early Childhood should fully implement its background check system and expedite the process for monitoring and enforcing federal and state childcare background check guidelines.

View of Responsible Officials:
"The OEC agrees with this finding. We are actively working towards full implementation of our Background Check Information System (BCIS) and new processes to comply with all Child Care and Development Block Grant

Act background check requirements and to monitor and enforce federal and state childcare background check guidelines. As noted, BCIS now contains staff rosters for over 800 childcare providers and we are communicating with and providing support to the remaining child care programs to ensure that all required individuals are captured in the system. This is a necessary step to allow the implementation of monitoring and enforcement. Our IT development team continues to work to add the functionality to process all of the required components of a comprehensive background check. This development was delayed during this audit period due to the pandemic as well as staffing changes but is now progressing well. We are also adding additional staffing, working with other state agency partners including DCF and DESPP, and receiving targeted technical assistance from the federal Administration for Children and Families Office of Child Care to finalize all needed processes to reach full compliance. This technical assistance includes communication with other states regarding the implementation of interstate background checks. Additionally, we have proposed legislation to make statutory changes that will be necessary for federal compliance."

2020-776 Eligibility- Verification Process – Care 4 Kids Program

Child Care and Development Block Grant (CFDA#93.575)
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF) (CFDA #93.596)
Federal Award Agency: United States Department of Health and Human Services
Award Years: Federal Fiscal Year: 2019-2020
Federal Award Number: G2001CTCCDF

Criteria: The Office of Early Childhood (OEC) administers the Care 4 Kids Child Care Assistance Program (CCAP) in accordance with Title 45 *U.S. Code of Federal Regulations* (CFR) 98. CCAP provides financial assistance to low-income families. OEC contracted with a third party for eligibility processing. CCAP is governed by Sections 17b-749a through 17a-749l of the Connecticut General Statutes and corresponding Regulations of Connecticut State Agencies (RCSA).

RCSA 17b-749-05 (d) requires gross income calculations to be based on the best estimate of the income the family is expected to receive. Income is annualized based on the amount received in the four-week period immediately prior to the date of the income calculation. If income is received regularly according to a schedule, the income is annualized based on such schedule. OEC has a policy, which requires eligibility caseworkers to verify pay stubs for the most recent month.

RCSA 17b-749-09 (a) (1) states that the parent must apply for assistance by submitting an application using a form prescribed by the department. At a minimum, the application form filed shall include the full name and address of the parent, the date and the parent's signature. Eligibility shall be determined when sufficient information exists to determine if the family is eligible or ineligible. If eligibility has not been established, the application shall be denied and the parent notified.

RCSA 17b-749-19 (b) states, "eligibility for the program shall end if the family no longer meets the CCAP eligibility requirements, if eligibility cannot be established because the parent did not provide requested information, or if the parent did not comply with the eligibility or quality control processes."

RCSA 17b-749-06 (f) states, "parents shall be required to submit written documentation as the primary method or source of verification, except where self-declarations are requested on the application or other program forms."

RCSA 17b-749-06 (c) requires CCAP administrators to verify information when required by federal or state law when necessary to confirm any circumstances pertaining to eligibility for the family, a child care provider or the amount of benefits.

RCSA 17b-749-02 (b) (1) requires parents and providers to supply all requested forms, information and verification needed to determine eligibility and calculate the amount of benefits within fifteen days of the initial request or the date specified by the department.

RCSA 17b-749-12 (g) (1) (a) requires the submission of a "completed child care agreement using a form prescribed by the department that provides details of the child care arrangements." Certain details include the provider's licensing and accreditation status, the relationship of the provider to the child, the location where care is given, the days and hours of care and the actual charges for the care provided.

RCSA 17b-749-13(b) states, "….1) the number of hours of care authorized shall be based on all of the following factors: hours of the work or employment services activity; the availability of a parent who is living with the child to provide care; the hours the child is in school; travel time to and from the approved activity; and the hours of care specified on the child care agreement form…. 2) Care shall not be authorized during the hours the child is in school, an academic or home schooling program, when a parent living in the home is available and capable of providing care or outside the activity schedule, including travel and lunch time.…3) Travel time shall be limited to a maximum of one hour per day, unless the parent verifies that additional time is needed….6) Care shall not be authorized between the hours of eleven p.m. and seven a.m. if the child care provider is a person who resides in the same home as the child, unless the child is less than three years of age or has special needs….10) The number of hours authorized shall not exceed the number of hours specified on the child care agreement form….11) The number of hours of care authorized shall be used as the basis for determining the level of care needed and the applicable payment rate."

RCSA 17b-749-14 (a) (3) requires issuance of a certificate of payment. Certificates of payment shall include in part, "the approved payment amount and payment authorization period."

RCSA 17b-749-13(a) (1) requires the CCAP administrator to calculate the approved monthly cost of care for each eligible child based on the activity schedule. The approved cost shall not exceed the amount charged by the provider.

RCSA 17b-749-13 (a) (3) states in part, that the approved monthly cost of care shall be the lesser of the maximum payment rate based on the authorized hours of care, the type of childcare setting, the age of the child, the location where care is given or the provider's actual monthly charges. Increased costs are allowed for children with special needs.

OEC utilizes the State's Integrated Management of Public Assistance for Connecticut (ImpaCT) system for processing eligibility determinations and maintaining client case files.

Condition: We reviewed 60 cases with expenditures of $36,202 and identified numerous errors summarized below:

Income Verification/Calculation

In eight cases, the gross income calculations did not agree with supporting paystubs. We also noted an additional eight cases were missing proof of income including paystubs or equivalent documentation.

Family Fee

In 11 cases, the family cost share (family fee) could not be verified due to lack of supporting documentation or the fee did not agree to existing support documentation.

Variance in Work and Care Schedules

Nine cases revealed discrepancies between the parent's work schedule and child's care schedule reported on the child care parent provider agreements (PPA).

Incomplete Documentation

One licensed provider did not confirm that the child was not a relative as required on the PPA.

Case Documents

Case documents compiled in the State's ImpaCT system were not easily accessible due to the lack of detailed file descriptions. For example, "Inbound Documents" submitted by clients are typically labeled "Child Care Parent Supporting Document" without further identifying detail.

Context: The total annual CCDF subsidy payments were $123,549,822. Our sample was not statistically valid.

Questioned Costs: $5,930

Effect: We do not have assurance that caseworkers properly obtained and verified applications, parent provider agreements, and supporting documentation when determining client eligibility.

Cause: OEC management did not adequately ensure that caseworkers followed proper eligibility determination procedures.

Prior Audit Finding:

This was previously reported as finding 2019-775.

Recommendation: The Office of Early Childhood should monitor its program eligibility verification process to ensure compliance with federal and state regulations.

The Office of Early Childhood should ensure its caseworkers comply with all facets of program eligibility policies and procedures.

The Office of Early Childhood should implement a policy to ensure that all documents can be easily identified. The policy should require evidence of submission dates for instances when clients provide multiple versions of similar documents.

View of Responsible Officials:

"The OEC agrees, in part, with the findings. Of the 29 errors cited, 28 errors are known errors to the OEC; income calculation, travel time, and care schedule. These are the same errors that the OEC found when the Federal Improper Payment Error Rate Review was completed in June 2019. The OEC has implemented Policy Transmittals for Care 4 Kids to address these errors effective April 1, 2021. https://www.ctoec.org/care-4-kids/care-4-kids-transmittals/. The transmittals have provided Care 4 Kids guidance on how to calculate earnings and bonus income, travel time and care schedules. Care 4 Kids has used these transmittals to revise business processes and has started training case management staff. Case managers will implement these revised business processes starting April 1, 2021. In addition to the policy transmittals, Care 4 Kids staff is sampling 26 cases per month to review for errors. OEC then completes a re-review of those cases for accuracy. United Way and OEC are meeting monthly to address concerns that arise in the monthly reviews and to determine how going forward we can work collaboratively to reduce errors.

The one error cited for Incomplete Documentation, (One licensed provider did not confirm that the child was not a relative as required on the PPA), is not a required verification for Licensed Family Child Care provider. This question was on the older version of the Parent Provider Agreement. Care 4 Kids does not require current versions of forms to be submitted. If an older version of a form is submitted and information is missing, the Care 4 Kids business process is to send either a Missing Information Notice or make an outbound call to the parent. The OEC will monitor this business process closely during the monthly re-review of cases.

The OEC agrees with the auditor's recommendation for the OEC to implement a policy to ensure all documents can be easily identified. The OEC recognized that documents scanned as supporting documents into the ImpaCT system were problematic for the workers, and on September 26, 2019, a change request was created to address this issue. On September 19, 2020, Release 11.12 was implemented, and six (6) new document types were added to the system to differentiate certain supporting documents."

DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES

2020-800 Activities Allowed or Unallowed - Contracts

Continuum of Care Program (CoC) (CFDA #14.267)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: Various

Criteria: Sound business practices dictate that contracts be properly completed, fully executed, and that contract terms and conditions adequately describe the goods to be received or the services to be rendered.

Condition: Contracts with providers for client support services do not include specific language concerning the payment of administrative fees. DMHAS pays administrative fees to providers based on the amount of Housing Assistance Payments (HAP).

Context: During the fiscal year ended June 30, 2020, there were 134 payments for HAP administrative fees totaling $313,536.

Questioned Cost: $0

Effect: The department may make payments for unallowable activities when contracts lack specific administrative fee language.

Cause: There appears to be a lack of management oversight related to contract administration.

Prior Audit Finding:
This was reported as finding 2019-800 and 2 previous audits.

Recommendation: The Department of Mental Health and Addiction Services should strengthen internal controls to ensure that contracts include appropriate language related to provider administrative fees.

Views of Responsible Officials:
"The department agrees with this finding. The department has reviewed the contracting process with its private non-profit sub recipients to identify steps to ensure standard contract language and accurate funding levels are met. New contract language has been developed by the Housing and Homeless Services staff and reviewed by the DMHAS Contract Unit.

A methodology will be developed for calculating administrative fees and clarified in the contract. The Contract Unit will work with the Office of the Attorney General (OAG) to obtain approval of this new language that will be utilized in the human service contracts. Once the language has been approved by the OAG, the Housing and Homeless Services staff will work with the Contracts Unit on implementing standard contract language as contracts are renewed. Quarterly provider meetings are conducted by the Housing and Homeless Services staff where this information will be shared. DMHAS Contracts and Housing and Homeless Services Units have met to discuss the proposed contract language; we are pending OAG approval."

2020-801 Matching

Continuum of Care Program (CFDA #14.267)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: Various

Criteria: Title 24 *U.S. Code of Federal Regulations* (CFR) 578.73 states that the recipient or subrecipient must match all grant funds, except for leasing funds, with no less than 25% of funds or in-kind contributions from other sources. For Continuum of Care Program (CoC) geographic areas in which there is more than one grant agreement, the 25% match must be provided on a grant-by-grant basis.

Condition: The Department of Mental Health and Addiction Services (DMHAS) does not have a mechanism in place to document or track the match for CoC grants. DMHAS was confident it met the match in aggregate but could not clearly illustrate how that was achieved.

Context: During the fiscal year ended June 30, 2020, DMHAS expended $22,788,338 from 102 CoC grant awards totaling $63,299,638. The department informed us that it does not maintain documentation or otherwise track the state match for these grant awards.

The noted condition indicates a systemic issue.

Questioned Cost: Could not be determined.

Effect: The department was unable to document whether it satisfied the state matching requirement.

Cause: Management failed to implement a system to track the state match.

Prior Audit Finding:
This was reported as finding 2019-801 and 2 previous audits.

Recommendation: The Department of Mental Health and Addiction Services should develop a formal mechanism to track the match of state funds for the Continuum of Care Program.

Views of Responsible Officials:
"The department agrees with this finding. The department's Evaluation and Quality Management (EQMI) Division and Fiscal Division have now developed a methodology combining clinical (service) data and unit cost data as a formal mechanism to properly track and account for the proper match of state dollars. The funding provided to participating agencies will continue to be used as match. The department's Housing and Homeless Services Unit and EQMI will develop a mechanism to identify and track the appropriate match dollars for each grant, annually, on an ongoing basis."

2020-802 Eligibility

Continuum of Care Program (CFDA #14.267)
Federal Award Agency: United States Department of Housing and Urban Development
Award Years: Federal Fiscal Years 2018-2019 and 2019-2020
Federal Award Numbers: Various

Criteria: Title 24 *U.S. Code of Federal Regulations* section 578.77(c) provides that each program participant on whose behalf rental assistance payments are made must pay a contribution toward rent in accordance with section 3(a)(1) of the U.S. Housing Act of 1937. The income of program participants must be calculated in accordance with 24 CFR 5.609 and 24 CFR 5.611(a). Recipients must initially examine a program participant's income, and at least annually thereafter, to determine the amount of the contribution the participant must pay toward rent.

Condition: Our review of eligibility for 60 clients receiving CoC rental assistance disclosed the following conditions:

- One rental assistance payment calculation worksheet did not include $536 of the client's monthly income, which resulted in a total overpayment of $1,186.

- A change order form for one client was dated incorrectly, which resulted in six months of overpayments, totaling $456.

Context: During the fiscal year ended June 30, 2020, DMHAS processed 19,008 rental payments totaling $18,501,623. Of these payments, $725,464 were made on behalf of 102 clients that enrolled in the program during the fiscal year ended June 30, 2020. We reviewed 60 rental assistance payments, totaling $153,527, for clients that enrolled during the audit period.

Our sample is not statistically valid.

Questioned Cost: $1,642.

Effect: Program participants may not be contributing the required amount toward their rental assistance payments.

Cause: The conditions noted appear to be a result of an omission and a clerical error.

Prior Audit Finding:

This was reported as finding 2019-802 and 2 previous audits.

Recommendation: The Department of Mental Health and Addiction Services should strengthen internal controls to ensure that providers correctly calculate rental assistance payments by utilizing accurate information.

Views of Responsible Officials:

"The department agrees with this finding. The department developed an Excel based income eligibility calculator which was disseminated to the department's providers, and an overview of instructions was conducted by DMHAS staff during its March 2019 Housing Coordinator meeting.

A draft of the DMHAS Operations Guide was completed at June 30, 2019. The Guide was finalized and sent to the department's providers on November 5, 2019. In addition, a webinar was presented on February 7, 2020 with the providers.

The February 7, 2020, webinar included a review of all HUD guidelines related to administration of the Rental Assistance program, including Rent Reasonableness, Income Calculation and Documentation, and Homelessness and Disabling Condition Documentation.

This webinar was recorded and is available online for new staff. A Calculation Worksheet has been developed and a member of the Housing and Homeless Services Unit reviews a random sampling of documents to ensure accuracy. The Housing and Homeless Services Unit reviews correct methods to complete forms in the Rental Assistance Coordinators' Quarterly meeting during the third quarter of the State Fiscal Year or more frequently, as needed."