

TRAILHEAD INSTITUTE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2023

TOGETHER WITH INDEPENDENT AUDITORS' REPORTS

ON THE ABOVE SCHEDULE, ON INTERNAL CONTROLS,

AND ON COMPLIANCE WITH LAWS AND REGULATIONS

TRAILHEAD INSTITUTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
TOGETHER WITH INDEPENDENT AUDITORS' REPORTS ON THE ABOVE SCHEDULE, ON INTERNAL
CONTROLS, AND ON COMPLIANCE WITH LAWS AND REGULATIONS

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TAYLORROTH

Certified Public Accountants

WORKING EXCLUSIVELY WITH NONPROFITS

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*

Board of Directors
Trailhead Institute
Denver, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Trailhead Institute** (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 22, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Trailhead Institute's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Trailhead Institute's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trailhead Institute'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Trailhead Institute'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 or other matters that are required to be reported under *Government Auditing Standards*.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Taylor Roth and Company PLLC

TAYLOR, ROTH AND COMPANY, PLLC
Certified Public Accountants

Denver, Colorado
August 22, 2025

TAYLORROTH

Certified Public Accountants

WORKING EXCLUSIVELY WITH NONPROFITS

INDEPENDENT AUDITORS' 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

Board of Directors
Trailhead Institute
Denver, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Trailhead Institute's** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Trailhead Institute's major federal programs for the year ended December 31, 2023. Trailhead Institute's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Trailhead Institute 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 December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance (Concluded)

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be significant deficiencies.

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

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

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

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

We have audited the financial statements of Trailhead Institute as of and for the year ended December 31, 2023, and have issued our report thereon dated August 22, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Taylor Roth and Company PLLC
TAYLOR, ROTH AND COMPANY, PLLC
Certified Public Accountants

Denver, Colorado
August 22, 2025

TRAILHEAD INSTITUTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

A. SUMMARY OF AUDIT 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)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weakness(es)?	Yes
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes
Major Programs:	
<u>Assistance Listing Number</u>	<u>Name</u>
93.310, 93.350, 93.397, 93.840, 93.UNKNOWN	Research and Development Cluster
93.516	Public Health Training Centers Program
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health
Dollar threshold used to distinguish Type A and type B programs	\$750,000
Auditee qualified as a low-risk auditee?	No

TRAILHEAD INSTITUTE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

There were no findings related to the financial statements audit.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

2023-001 Reporting

Public Health Training Centers Program – Assistance Listing No. 93.516

Award Number: 1 T29HP46735-01-00 – Award Period: September 15, 2022 through September 14, 2025

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Condition: During our testing of reporting requirements, we noted three subawards for two subrecipients where the Federal Funding and Accountability Transparency Act (FFATA) subaward reports were not filed. The total amount of subawards required to be reported under the major program was \$732,965.

Criteria: 2 CFR Part 170 requires subawards to be reported to the Federal Funding and Accountability Transparency Act Subaward Reporting System (FSRS). FFATA requires prime grant recipients to file a FFATA subaward report by the end of the month following the month in which the prime recipient awards an initial sub-grant (or subsequent grant modification resulting in a total award) greater than or equal to \$30,000.

Questioned Costs: None.

Cause: The Organization did not have a process in place to ensure FFATA subawards were submitted timely.

Effect: Compliance with FFATA reporting is not being met and the information is not being provided on the public website. Noncompliance could result in potential loss or suspension of grant funding.

Recommendation: The Organization should implement procedures to comply with the requirements of FFATA including a system to track timely submissions of FFATA reports.

Views of Responsible Officials and Planned Corrective Actions: Management agrees. See separately issued Corrective Action Plan.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT (Continued)

2023-002 Subrecipient Monitoring

Public Health Training Centers Program – Assistance Listing No. 93.516

Award Number: 1 T29HP46735-01-00 – Award Period: September 15, 2022 through September 14, 2025

Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health – Assistance Listing No. 93.967

Award Number: G2513_AG-1146 Amendment #1 – Award Period: February 1, 2023 through November 30, 2024

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Condition: During our testing of subrecipients, we noted documentation was not maintained demonstrating the Organization checked for suspension and debarment prior to contracting with subrecipients, subrecipient vs contractor determinations, evaluation of each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring, or obtaining/reviewing the most recent single audit reports for subrecipients to address findings related to a particular subaward.

Criteria: According to 2 CFR 200.331, pass-through entities must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.

2 CFR 200.332 requires every subaward agreement include certain information including the subrecipient's unique entity identifier (see paragraph (a) for a list of all required data elements); additionally, all pass-through entities must:

- (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:
 - (1) The subrecipient's prior experience with the same or similar subawards;
 - (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;
 - (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
 - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).
- (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:
 - (1) Reviewing financial and performance reports required by the pass-through entity.
 - (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
 - (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.
 - (4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT (Concluded)

Criteria (continued):

- (e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:
 - (1) Providing subrecipients with training and technical assistance on program-related matters; and
 - (2) Performing on-site reviews of the subrecipient's program operations;
 - (3) Arranging for agreed-upon-procedures engagements as described in § 200.425.
- (f) Verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501.
- (g) Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.
- (h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.339 of this part and in program regulations.

2 CFR 180.22 requires that contract awards not be made to parties listed on the government wide exclusions in the system for Award Management, which contains the names of parties debarred, suspended or otherwise excluded by agencies as well as parties declared ineligible under statutory or regulatory authority.

Questioned Costs: None.

Cause: The Organization did not have a process in place to ensure all required elements of subrecipient monitoring were documented and retained in their records.

Effect: Inadequate monitoring procedures and records may not detect subrecipient noncompliance on a timely basis. This could result in the Organization entering into subrecipient agreements with organizations who are ineligible to receive federal funds or might otherwise not comply with federal laws and regulations.

Recommendation: We recommend that management implement procedures to ensure that future subrecipient agreements are compared against all requirements in 2 CFR 200.331, 2 CFR 200.332, and 2 CFR 180.22 and that formal documentation of such considerations be maintained.

Views of Responsible Officials and Planned Corrective Actions: Management agrees. See separately issued Corrective Action Plan.

TRAILHEAD INSTITUTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency or Department/Cluster Pass-through Entity Program Title	Assistance Listing Number	Grant Control Number	Total Federal Expenditures	Expenditures to Subrecipients
<u>Department of Health and Human Services</u>				
Direct funding				
Public Health Training Centers Program 2022-2025	93.516	1 T29HP46735-01-00	\$ 709,370	\$ 469,622
Received as a sub-recipient from				
University of Colorado				
Public Health Training Centers Program 2022-2023		FY23.641.001	91,553	-
Public Health Training Centers Program 2023-2024		FY24.641.006_AMD1	32,871	-
			<u>833,794</u>	<u>469,622</u>
Received as a sub-recipient from				
Colorado Department of Public Health and Environment				
COVID-19: National Bioterrorism Hospital Preparedness Program	93.889	2023*0287 Amendment #3	241,781	25,059
COVID-19: National Bioterrorism Hospital Preparedness Program		2023*0483	130,865	-
National Bioterrorism Hospital Preparedness Program		2023*10583	22,740	-
National Bioterrorism Hospital Preparedness Program		2023*0263	47,758	-
National Bioterrorism Hospital Preparedness Program		2024*0150 Amendment #4	166,981	2,161
National Bioterrorism Hospital Preparedness Program		2024*0151 Amendment #2	12,175	-
National Bioterrorism Hospital Preparedness Program		2024*0264	75,658	-
			<u>697,958</u>	<u>27,220</u>
Received as a sub-recipient from				
National Network of Public Health Institutes				
CDC's Collaboration with Academia to Strengthen Public Health	93.967	G2513_AG-1146 Amendment #1	659,736	350,100
Received as a sub-recipient from				
National Network of Public Health Institutes				
COVID-19: Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	G2389_AG-1018 Amendment #1	209,921	-
Received as a sub-recipient from				
Colorado Department of Public Health and Environment				
COVID-19: CK19-1904 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 2022-2023	93.323	2022*3503	96,169	-
COVID-19: CK19-1904 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 2023-2024		2022*3503 AMD #1	36,375	-
			<u>132,544</u>	<u>-</u>
Received as a sub-recipient from				
Colorado Department of Public Health and Environment				
EBITAs (Links of Care) 2022-2023	93.800	2021*3419 OL #3	38,400	-
EBITAs (Links of Care) 2023-2024		2021*3419 Amendment #1	36,996	-
			<u>75,396</u>	<u>-</u>

TRAILHEAD INSTITUTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency or Department/Cluster Pass-through Entity Program Title	Assistance Listing Number	Grant Control Number	Total Federal Expenditures	Expenditures to Subrecipients
<u>Department of Health and Human Services (Continued)</u>				
Received as a sub-recipient from Denver Health and Hospital Authority				
Substance Abuse and Mental Health Services Projects of Regional and National Significance, 2022-2023	93.243	A19-0087-V002-A06	31,028	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance, 2023-2024		A19-0087-V002-A08	4,811	-
			<u>35,839</u>	<u>-</u>
Received as a sub-recipient from Colorado Department of Public Health and Environment				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations, 2022-2023	93.898	2020*2109 Amendment #2	27,268	-
Received as a sub-recipient from Colorado Department of Human Services				
Refugee Support Services 2022-2023	93.566	PO,IHGA,202300005158	3,926	-
Total Department of Health and Human Services			<u>2,676,382</u>	<u>846,942</u>
<u>Corporation for National and Community Service</u>				
Received as a sub-recipient from State of Colorado: Serve Colorado				
AmeriCorps: Mountain Roots Healthy Futures Program	94.006	CTGG1 23-3170	622,044	524,594
Public Health AmeriCorps		CTGG1 23-185A1	331,661	147,502
Public Health AmeriCorps		CTGG1 23-185	18,973	16,897
Total Corporation for National and Community Service			<u>972,678</u>	<u>688,993</u>
<u>Research and Development Cluster</u>				
<i>Department of Health and Human Services</i>				
Received as a sub-recipient from University of Colorado	93.UNKNOWN			
COVID-19: Community Engagement Research Alliance Against COVID-19 Disparities, 2023-2024		FY24.682.002_AMD3	279,313	-
Received as a sub-recipient from University of Colorado				
National Center for Advancing Translational Sciences	93.350	5UL1TR002535-05 FY24.220.002_AMD5	248,003	-
Received as a sub-recipient from University of Colorado				
COVID-19: REACH-OUT	93.310	FY24.1160.002_AMD2	220,891	-

TRAILHEAD INSTITUTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency or Department/Cluster Pass-through Entity Program Title	Assistance Listing Number	Grant Control Number	Total Federal Expenditures	Expenditures to Subrecipients
<u>Research and Development Cluster (Continued)</u>				
<i>Department of Health and Human Services (Continued)</i>				
Received as a sub-recipient from				
University of Colorado				
Reducing Asthma Attacks in Disadvantaged School Children with Asthma 2023	93.840	FY23.680.004	60,095	-
Reducing Asthma Attacks in Disadvantaged School Children with Asthma 2023-2024		FY24.680.002	51,863	-
			<u>111,958</u>	<u>-</u>
Received as a sub-recipient from				
University of Colorado				
Cancer Center Support Grants 2022-2023	93.397	FY22.921.004	2,200	-
Total Research and Development Cluster			<u>862,365</u>	<u>-</u>
<u>Department of the Treasury</u>				
Received as a sub-recipient from				
Denver Department of Public Health and Environment				
COVID-19: Food System Resiliency Grant Program	21.019	2024*2046	113,088	102,807
Received as a sub-recipient from				
City of Denver Office of Children's Affairs				
COVID-19: Youth Violence Prevention - ARPA			75,000	-
			<u>188,088</u>	<u>102,807</u>
Received as a sub-recipient from				
Arapahoe County				
COVID-19: Nonprofit Impact Assistance Grant Program	21.027	N/A	50,000	-
Received as a sub-recipient from				
Colorado Department of Labor and Employment				
COVID-19: Building Capacity to Advance Evidence Based Practice in Colorado		CT KADA (2022-3961) (176047)(7191)	42,894	-
Received as a sub-recipient from				
Colorado Department of Agriculture				
COVID-19: Small Food Business Recovery and Resilience Grant		CT,BMAA,2024-2295	16,303	-
COVID-19: Community Food Access Program		CT,BMAA,2023-3061 v1	10,305	-
			<u>119,502</u>	<u>-</u>
Total Department of the Treasury			<u>307,590</u>	<u>102,807</u>

TRAILHEAD INSTITUTE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency or Department/Cluster Pass-through Entity Program Title	Assistance Listing Number	Grant Control Number	Total Federal Expenditures	Expenditures to Subrecipients
<u>Department of Labor</u>				
Received as a sub-recipient from Arapahoe Community College H-1B Job Training Grants	17.268	P0007401	33,351	-
Total Department of Labor			33,351	-
<u>SNAP Cluster</u>				
<i>U.S. Department of Agriculture</i>				
Received as a sub-recipient from Colorado Department of Human Services, Hunger Free Colorado SNAP Outreach 2022-2023	10.561	N/A	6,815	-
SNAP Outreach 2023-2024		N/A	4,246	-
Total SNAP Cluster			11,061	-
Total Expenditures of Federal Awards			\$ 4,863,427	\$ 1,638,742

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Trailhead Institute under programs of the federal government for the year ended December 31, 2023. The information in the 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Trailhead Institute, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Trailhead Institute.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- Trailhead Institute has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

TRAILHEAD INSTITUTE
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

There were no **prior year** audit findings.