

# SINGLE AUDIT

Year Ended December 31, 2024

Fleet Services



Indoor Arena



4H Youth & Community Building



LARIMER COUNTY, COLORADO

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**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 County Commissioners  
Larimer County, Colorado  
Fort Collins, 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 the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Larimer County, Colorado (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2025.

**Report On Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. 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 the County'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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RubinBrown LLP*

June 27, 2025



**Independent Auditors' Report  
On Compliance For Each Major Federal  
Program, Report On Internal Control Over  
Compliance And Report On The Schedule  
Of Expenditures Of Federal Awards Required  
By The Uniform Guidance**

Board of County Commissioners  
Larimer County, Colorado  
Fort Collins, Colorado

**Report On Compliance For Each Major Federal Program**

***Opinion On Each Major Federal Program***

We have audited Larimer County, Colorado's (the County) compliance with the types of compliance requirements as subject to audit in the Office of Management and Budget's *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

***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 (GAAS); 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* (the Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities For The Audit Of Compliance section of our report.

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

### ***Responsibilities Of Management For Compliance***

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

### ***Auditors' Responsibilities For The Audit Of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County'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 GAAS, *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 the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County'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.

### **Report On Internal Control Over Compliance**

*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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities For The Audit Of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, each major fund and the aggregate remaining fund information of the County as of and for the year December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements 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 as a whole.

*RubinBrown LLP*

June 27, 2025



# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2024 Page 1 Of 4

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2024 Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF AGRICULTURE</b>				
<i>Direct funding</i>				
Noxious Weed Management	10.716	23-PA-11021000-020	\$ 43,660	\$ —
Coordinated Treatment of Noxious Weeds	10.699	24-PA-11021000-008	108,901	—
SISK	10.704	22-LE-11021000-018	58,012	—
<i>Pass-through funding</i>				
<b>State Department of Agriculture</b>				
CDA Larimer County Early Detection & Rapid Response	10.680	23-DG-11021600-019	38,146	—
<b>State Department of Human Services</b>				
Food Assistance EBT	10.551	OM-CFO 2021-0001	<i>SNAP Cluster</i> 39,783	—
Food Assistance Administration	10.561	OM-CFO 2021-0001	3,680,680	—
<b>Hunger Free Colorado</b>				
Supplemental Nutrition Assistance Program	10.561	23CO401S2514	10,183	—
Subtotal ALN 10.561			3,690,863	—
Subtotal SNAP Cluster			3,730,646	—
<b>State Department of Public Health and Environment</b>				
Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	2024*2471 OL 1-2, 2025*0249	944,618	—
Women, Infants and Children (WIC) Breastfeeding	10.557	2024*2365 OL 1, 2024*9308	69,847	—
WIC Food Vouchers (non-cash award)	10.557	N/A	3,223,769	—
Subtotal ALN 10.557			4,238,234	—
<b>Total Department of Agriculture</b>			<b>8,217,599</b>	<b>—</b>
<b>DEPARTMENT OF COMMERCE</b>				
<i>Direct funding</i>				
COVID-19 - COVID-19 EDA	11.307	05-79-06076	301,546	—
<b>Total Department of Commerce</b>			<b>301,546</b>	<b>—</b>
<b>DEPARTMENT OF EDUCATION</b>				
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
Disability Program Navigator	84.126	H126A240091-24D	67,465	—
<b>Total Department of Education</b>			<b>67,465</b>	<b>—</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct funding</i>				
Supported Families Community Project	93.670	90CA1863-05-00	375,141	77,903
<i>Pass-through funding</i>				
<b>State Department of Human Services</b>				
COVID-19 - OOA CARES - Title III VII Ombudsman	93.042	21IHEA160179	30,081	358
Special Programs for the Aging - Title III Area Plan Administration	93.044	21IHEA160179	<i>Aging Cluster</i> 105,585	—
Special Programs for the Aging - Title III Part B	93.044	21IHEA160179	394,229	219,354
Subtotal ALN 93.044			499,814	219,354
Special Programs for the Aging - Title III Part C-1	93.045	21IHEA160179	423,774	386,684
Special Programs for the Aging - Title III Part C-2	93.045	21IHEA160179	649,135	647,827
Subtotal ALN 93.045			1,072,909	1,034,511
Nutrition Services Incentive Program	93.053	21IHEA160179	46,752	46,752
Subtotal Aging Cluster			1,619,475	1,300,617
Child Care and Development Block Grant	93.575	OM-CFO 2023-0001	<i>Child Care and Development Fund Cluster</i> 2,865,563	—
Child Care	93.596	OM-CFO-2022-011	2,396,095	—
Subtotal Child Care and Development Fund Cluster			5,261,658	—
Title IV-E Independent Living	93.674	N/A	59,676	109,248
Special Programs for the Aging - Title III Part D	93.043	21IHEA160179	52,465	15,770
Special Programs for the Aging - Title III Part E	93.052	21IHEA160179	210,541	82,524
Child Support Enforcement: ARRA	93.090	N/A	51,554	—
Coshi Grant	93.092	PO, IHGA,202100006491	4,475	4,475
Title IV-E Kinship Navigator Program	93.471	N/A	1,005,626	—
Title IV-E Prevention Program	93.472	N/A	490,770	—
Family Preservation	93.556	22IHIA 170687	219,374	195,862
Colorado Works TANF	93.558	OM-CFO 2023-0001	6,477,080	—
Child Support Enforcement: Federal Income to Counties	93.563	N/A	3,102,634	—
Low-Income Energy Assistance Program (LEAP)	93.568	OM-FEA2021-0004	386,498	—
Child Welfare Services-Maintenance Assistance: Title IV-B	93.645	OM-CFO 2023-0001	204,662	—
Title IV-E FC	93.658	OM-CFO 2023-0001	4,040,498	—
IV-E Adoption	93.659	OM-CFO 2023-0001	672,195	—
Community Services Block Grant (Title XX)	93.667	OM-CFO 2023-0001	1,500,070	—
COVID-19 - COVID Relief Fund	93.747	N/A	39,320	—

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2024

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2024 Expenditures	Expenditures to Subrecipients
<b>State Department of Local Affairs</b>				
Community Services Block Grant: Health and Human Services	93.569	CMS#106892	\$ 357,840	\$ 8,440
<b>State Department of Health Care Policy &amp; Financing</b>				
Opioid STR Grant (State Opioid Response Grant)	93.788	H79TI087829	80,000	—
Office on Aging Colorado Choice Transitions	93.791	20-139138	29,521	—
Title XIX Medicaid - Single Entry Point	93.778	21-160387	175,707	—
Medicaid Title XIX	93.778	OM-CFO 2023-0001	4,698,174	—
			4,873,881	—
Subtotal ALN 93.778			4,873,881	—
Subtotal Medicaid Cluster			4,873,881	—
<b>State Department of Public Health and Environment</b>				
Public Health Emergency Preparedness	93.069	2024*0094 AMD 6,7,8	461,797	—
Family Planning Services	93.217	2021*0279 OL 7-10	99,041	—
CDC Infrastructure	93.967	23 FAA 0030	134,645	—
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	2024*2730 OL 2	35,093	—
Maternal and Child Health Services Block Grant to the States	93.994	2022*0906, OL 2, OL 3	209,388	—
Immunization Cooperative Agreements	93.268	2024*0037, Amendment #1	225,772	—
COVID-19 - Immunization Cooperative Agreements	93.268	PO,FIHJA,2022*3001	8,143	—
COVID-19 - Immunization Cooperative Agreements	93.268	PO,FIHJA,2025*3618	21,439	—
Subtotal ALN 93.268			255,354	—
COVID-19 - Epidemiological and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PO,FIHJA,2024*2287	379,029	—
CDC Workforce RFA	93.354	PO,FAAA,202400006127	100,972	—
CHAPS OPHP LPHA PBG project	93.991	PO, FAAA, 2023*4842	7,450	—
<b>Total Department of Health and Human Services</b>			<b>32,827,804</b>	<b>1,795,197</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Pass-through funding</i>				
<b>State Department of Public Safety</b>				
Climate Smart and Future Ready/Hazard Mitigation Grant Program	97.039	2022 HMGP 4581	103,294	—
R 4581 Cameron Peak-East Troublesome Wildfires	97.039	DR-4581-05F	85,718	—
EMPG- Emergency ManagementPerformance Grant	97.039	DR 5378 22HMGP05LAR	10,792	—
Subtotal ALN 97.039			199,804	—
EMPG- Emergency ManagementPerformance Grant	97.042	EMPG-24 23 EM-24-26	116,113	—
<b>Total Department of Homeland Security</b>			<b>315,917</b>	<b>—</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Pass-through funding</i>				
<b>State Department of Local Affairs</b>				
Community Development Block Grant (LHOP)	14.228	H1CDB21055	79,894	79,894
<b>Total Department of Housing and Urban Development</b>			<b>79,894</b>	<b>79,894</b>
<b>DEPARTMENT OF INTERIOR</b>				
<i>Direct funding</i>				
HT Decon Station	15.517	R20AP00054	149,906	—
Satanka Bay ANS Shelter	15.517	R22AP00492-001	122,092	—
Subtotal ALN 15.517			271,998	—
MB Recreation Project Grant	15.524	R23AP00482-00	145,029	—
Horsetooth Reservoir Bank Stabilization Project	15.524	N/A	67,913	—
Subtotal ALN 15.524			212,942	—
<b>Total Department of Interior</b>			<b>484,940</b>	<b>—</b>
<b>DEPARTMENT OF JUSTICE</b>				
<i>Direct funding</i>				
Equitable Sharing Program	16.922	N/A	173,750	—
SCAAP - State Criminal Alien Assistance	16.606	15PBJA-21-RR-04805-SCAA	120,359	—
JAG-Edward Barnes Memorial	16.738	15PBJA-21-GG-01109-JAGX	24,840	24,840
<i>Pass-through funding</i>				
<b>State Department of Public Safety</b>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-00660-MUMU	9,300	—
Diversion and Juvenile Victim Advocate	16.738	2022-DJ-23-07-52-1,2023-DJ-24-07-49-2	66,453	—
Subtotal ALN 16.738			100,593	24,840
Victim of Crime Act	16.575	2022-VA-23-164-08 / V2-GX-0024	76,711	—
Victim Witness Services	16.575	2022-VA-23-257-08	231,554	—
Victim of Crime Act	16.575	2022-VA-23-173-08	246,256	—
Subtotal ALN 16.575			554,521	—
<b>Total Department of Justice</b>			<b>949,223</b>	<b>24,840</b>

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2024 Page 3 Of 4

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2024 Expenditures	Expenditures to Subrecipients
<b>DEPARTMENT OF LABOR</b>				
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
			<i>Employment Service Cluster</i>	
Workforce Innovation & Opportunity Act (WIOA):				
WIOA Wagner-Peyser Grant	17.207	23A55WP00041, 23A55WP000101	\$ 458,000	\$ —
WIOA Governor's Summer Job Hunt	17.207	23A55WP00041	32,191	—
Subtotal ALN 17.207			490,191	—
JVSG Consolidated DVOP/LVER Combo	17.801	24555DV000073	10,427	—
Subtotal Employment Service Cluster			500,618	—
			<i>WIOA Cluster</i>	
WIOA Adult	17.258	23A55AT000023, 24A55AT000086	408,085	—
Performance Incentive Grant	17.258	AA-38519-22-55-A-8	33,000	—
Subtotal ALN 17.258			441,085	—
WIOA Youth Out of School	17.259	23A55AY000033, 24A55AY000089	670,560	—
WIOA Dislocated Worker	17.278	23A55AW000026	370,997	—
WIOA Dislocated Worker Transfer to Adult Grant	17.278	23A55AW000026	176,360	—
WIOA WFD Eval & Continuation	17.278	AA-36361-21-55-A-8	67,490	—
Subtotal ALN 17.278			614,847	—
Subtotal WIOA Cluster			1,726,492	—
Reemployment Services and Eligibility Assessment	17.225	23A60UR000001, 24A60UR000053	173,635	—
COVID-19 - Quest Disaster Recovery Grant	17.277	23A60DW000016, DW-39216-22-60-A-8	693,015	—
Trade Adjustment Act - Case Management	17.245	TA-38670-22-55-A-8	21,433	—
<b>City and County of Denver</b>				
TEC-P Grant	17.268	HG-35917-21-60-A-8	278,065	—
<b>Total Department of Labor</b>			<b>3,393,258</b>	<b>—</b>
<b>DEPARTMENT OF TRANSPORTATION</b>				
<i>Pass-through funding</i>				
<b>State Department of Transportation</b>				
US 287 & 57th St Sidewalks	20.205	20-HA4-XC-03092	8,237	—
CR 17 (Willcox Ln (CR 50) to US 287)	20.205	18-HA4-XC-00037	1,851,920	—
Hwy 34/ Glade Rd Signal	20.205	23-HA4-XC-00112	172,050	—
Guardrail on 38E and 73C	20.205	23-HA4-XC-00124	165,686	—
Subtotal ALN 20.205			2,197,893	—
			<i>Highway Safety Cluster</i>	
Click It or Ticket	20.616	24NHTSA402.0504	22,139	—
Subtotal ALN 20.616			22,139	—
Subtotal Highway Safety Cluster			22,139	—
<b>Total Department of Transportation</b>			<b>2,220,032</b>	<b>—</b>
<b>ELECTION ASSISTANCE COMMISSION</b>				
<i>Pass-through funding</i>				
<b>Department of State</b>				
2024 Election Judge Pay Grant	90.404	CO1801001-01	140,589	—
2024 Election Improvement Grant	90.404	CO1801001-01	38,139	—
Subtotal ALN 90.404			178,728	—
<b>Total Election Assistance Commission</b>			<b>178,728</b>	<b>—</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<i>Pass-through funding</i>				
<b>State Department of Public Health and Environment</b>				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	2023*0438 AMD1, OL 2 , AMD 2	4,428	—
<b>Total Environmental Protection Agency</b>			<b>4,428</b>	<b>—</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY</b>				
<i>Direct funding</i>				
High Intensity Drug Trafficking Areas Program	95.001	G24,G23RM0048A	117,654	—
<b>Total Executive Office of the President - Office of National Drug Control Policy</b>			<b>117,654</b>	<b>—</b>

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# LARIMER COUNTY, COLORADO

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2024

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Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2024 Expenditures	Expenditures to Subrecipients
<b>UNITED STATES DEPARTMENT OF THE TREASURY</b>				
<i>Direct funding</i>				
COVID-19 - Emergency Rental Assistance Program 2	21.023	1505-0270	\$ 328,517	\$ 190,000
COVID-19 - Local Assistance and Tribal Consistency Fund	21.032	20-1897-0-1-806	1,289,298	—
COVID-19 - ARPA - State and Local Fiscal Recovery Fund	21.027	N/A	16,933,229	—
<i>Pass-through funding</i>				
<b>State Department of Labor and Employment</b>				
COVID-19 - CWDC Upskilling	21.027	SLFRP0126	233,854	—
COVID-19 - Career Navigation and Coaching Staff	21.027	SLFRP0126	63,564	—
COVID-19 - Innovation Grant	21.027	SLFRP0126	313,311	284,828
COVID-19 - STEP	21.027	SLFRP0126	306,452	—
COVID-19 - Workforce Training Grant	21.027	SLFRP0126	2,436	—
<b>State Department of Office of the Governor</b>				
COVID-19 - Opportunity Now CareCorps	21.027	SLFRP0126	32,641	—
<b>State Department of Public Health and Environment</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2024*3039	220,832	—
<b>State Department of Personnel and Administration</b>				
FY24 Adult Diversion/Correction Treatment Award	21.027	N/A	153,690	—
<b>State Department of Human Services</b>				
COVID-19 - SLFR Colorado Works Program	21.027	N/A	503,530	—
JBBS Grant (Jail Based Behavioral Svc)	21.027	LSFRP0126	49,912	—
SB-196 Competency Court Services	21.027	LSFRP0126	195,372	—
<b>State Department of Transportation</b>				
COVID-19 - Highway Planning and Construction	21.027	23-HA4-XC-00088	29,422	—
Subtotal ALN 21.027			19,038,245	284,828
<b>Total United States Department of the Treasury</b>			<b>20,656,060</b>	<b>474,828</b>
Total Expenditures of Federal Awards			\$ 69,814,548	\$ 2,374,759

# LARIMER COUNTY, COLORADO

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2024

### 1. General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal award programs of the County. 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* (the Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the County.

### 2. Indirect Costs

The County has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

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# LARIMER COUNTY, COLORADO

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For The Year Ended December 31, 2024

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### Section I - Summary Of Auditors' Results

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#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

#### Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ yes ☒ no

Identification of major federal programs:

AL Number	Name Of Federal Program Or Cluster
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
20.205	Highway Planning and Construction
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
17.258, 17.259, 17.278	Workforce Investment and Opportunity Act (WIOA) Cluster

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

\$2,094,436

Auditee qualified as low-risk auditee?

☒ yes ☐ no



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**LARIMER COUNTY, COLORADO**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)**  
**For The Year Ended December 31, 2024**

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**Section II - Financial Statement Findings**

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None noted.

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**Section III - Federal Award Findings And Questioned Costs**

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None noted.

## LARIMER COUNTY, COLORADO

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### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For The Year Ended December 31, 2024

#### **Finding No. 2023-001 - Cash And Payables Reconciliation**

##### **Program/Type: Significant Deficiency**

**Condition:** There were two entries noted as a result of audit work performed in which the County had overstated cash and payable balances for payments that had already cleared the appropriate bank accounts within the year.

**Status:** Corrective action was taken.