

2025



SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2025

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 (*Government Auditing Standards*), 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, 2025, 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 25, 2026.

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 25, 2026

**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, 2025. 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, 2025.

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 (*Government Auditing Standards*); 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 25, 2026, 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 25, 2026

LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2025

Page 1 Of 4

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2025 Expenditures	2025 Expenditures to Subrecipients
DEPARTMENT OF AGRICULTURE				
<i>Direct funding</i>				
Coordinated Treatment of Noxious Weeds	10.699	24-PA-11021000-008 & Mod 002	\$ 81,541	\$ -
SISK	10.704	22-LE-11021000-018	61,937	-
Noxious Weed Management	10.716	23-PA-11021000-020	61,326	-
<i>Pass-through funding</i>				
Colorado State University				
Community Wildfire Defense Grant- Red Feather Lakes Area	10.720	24-DG-11021600-067	386,930	22,624
State Department of Agriculture				
CDA 2025 Noxious Weed Program Grant	10.680	POGG1, BDAA, 202500001504	24,000	-
CDA Small Dollar Grant Award (SDGA)	10.680	POGG1, BDAA, 202500001546	3,760	-
Subtotal ALN 10.680			27,760	-
State Department of Human Services				
<i>SNAP Cluster</i>				
Food Assistance EBT	10.551	OM-CFO 2021-0001	54,263	-
Food Assistance Administration	10.561	OM-CFO 2025-0001	3,670,112	-
Hunger Free Colorado				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	202424S251443	6,451	-
Subtotal ALN 10.561			3,676,563	-
<i>Subtotal SNAP Cluster</i>			3,730,826	-
State Department of Public Health and Environment				
Special Supplemental Food Program for Women, Infants and Children (WIC)	10.557	2025*0249, 2026*2214 OL #1	844,979	-
Women, Infants and Children (WIC) Breastfeeding	10.557	2025*0274 OL2 , 2025*2189 OL3	67,641	-
WIC Food Vouchers (non-cash award)	10.557	N/A	3,422,187	-
Subtotal ALN 10.557			4,334,807	-
Total Department of Agriculture			8,685,127	22,624
DEPARTMENT OF COMMERCE				
<i>Direct funding</i>				
COVID-19 - COVID-19 EDA	11.307	05-79-06076	197,718	-
<i>Subtotal Economic Development Cluster</i>				
			197,718	-
Total Department of Commerce			197,718	-
DEPARTMENT OF EDUCATION				
<i>Pass-through funding</i>				
State Department of Labor and Employment				
Disability Program Navigator	84.126	H126A240091-24D	88,752	-
Total Department of Education			88,752	-
DEPARTMENT OF ENERGY				
<i>Pass-through funding</i>				
State Department of the Governor				
EECBG / Climate Smart Future Ready	81.128	CTGG1 25-3397 A2	78,146	-
Total Department of Energy			78,146	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Pass-through funding</i>				
State Department of Human Services				
COVID-19 - OOA CARES - Title III VII Ombudsman	93.042	26IHEA199204	22,166	-
<i>Aging Cluster</i>				
Special Programs for the Aging - Title III Area Plan Administration	93.044	26IHEA199204	125,583	-
Special Programs for the Aging - Title III Part B	93.044	26IHEA199204	365,192	332,364
Subtotal ALN 93.044			490,775	332,364
Special Programs for the Aging - Title III Part C-1	93.045	26IHEA199204	211,918	223,072
Special Programs for the Aging - Title III Part C-2	93.045	26IHEA199204	405,749	427,103
Subtotal ALN 93.045			617,667	650,175
Nutrition Services Incentive Program	93.053	26IHEA199204	62,552	62,552
<i>Subtotal Aging Cluster</i>				
			1,170,994	1,045,091
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	OM-CFO 2025-0001	4,659,733	-
Child Care	93.596	OM-CFO-2025-0117/26/25	835,505	-
<i>Subtotal Child Care and Development Fund Cluster</i>				
			5,495,238	-
Colorado Works TANF	93.558	OM-CFO 2025-0001	6,810,806	-
COVID-19 - Colorado Works (CW STEP)	93.558	2401COTANF	236,929	-
Subtotal ALN 93.558			7,047,735	-

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2025 Page 2 Of 4

LARIMER COUNTY, COLORADO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2025

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2025 Expenditures	2025 Expenditures to Subrecipients
Title IV-E Independent Living	93.674	N/A	\$ 64,759	\$ 104,447
Special Programs for the Aging - Title III Part D	93.043	26IHEA199204	24,647	23,916
Special Programs for the Aging - Title III Part E	93.052	26IHEA199204	162,193	-
Child Support Enforcement: ARRA	93.090	N/A	82,037	-
Title IV-E Kinship Navigator Program	93.471	N/A	1,060,935	-
Title IV-E Prevention Program	93.472	N/A	472,647	-
Family Preservation	93.556	22IHA 170687	211,623	211,623
Child Support Enforcement: Federal Income to Counties	93.563	N/A	3,151,933	-
Low-Income Energy Assistance Program (LEAP)	93.568	OM-FEA2025	37,419	-
Child Welfare Services-Maintenance Assistance: Title IV-B	93.645	OM-CFO 2025-0001	199,218	-
Title IV-E FC	93.658	OM-CFO 2023-0001	3,698,139	-
IV-E Adoption	93.659	OM-CFO 2025-0001	797,414	-
Community Services Block Grant (Title XX)	93.667	OM-CFO 2025-0001	1,415,201	4,500
State Department of Local Affairs				
Community Services Block Grant: Health and Human Services	93.569	CMS#106892	233,884	90
State Department of Health Care Policy & Financing				
Opioid STR Grant (State Opioid Response Grant)	93.788	H79TI087829	19,500	-
Office on Aging Colorado Choice Transitions	93.791	20-139138OL2	127,395	-
<i>Medicaid Cluster</i>				
Title XIX Medicaid - Single Entry Point	93.778	21-160387	148,779	-
Medicaid Title XIX	93.778	OM-CFO 2025-0001	4,046,501	-
Subtotal ALN 93.778			4,195,280	-
<i>Subtotal Medicaid Cluster</i>			4,195,280	-
State Department of Public Health and Environment				
Public Health Emergency Preparedness	93.069	2025*0127-AMD 1 & AMD 2, OL #1 & OL #2	284,625	-
Family Planning Services	93.217	2026*0302, 2026*0302 OL1	102,141	-
CDC Infrastructure	93.967	24 FAA 0707	116,507	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	2024*2730 OL #2, 2025*1320 AMD #4	3,163	-
Maternal and Child Health Services Block Grant to the States	93.994	2022*0906, OL 2, OL 3, OL4	213,796	-
Immunization Cooperative Agreements	93.268	2025*0033 OL # 2,#1, 2026*0114 OL #2,#3,#4	203,394	-
COVID-19 - Immunization Cooperative Agreements	93.268	PO,FHJA,2025*3618	26,283	-
Subtotal ALN 93.268			229,677	-
COVID-19 - Epidemiological and Laboratory Capacity for Infectious Diseases (ELC)	93.323	PO,FHJA,2024*2287	222,938	-
Total Department of Health and Human Services			30,863,204	1,389,667
DEPARTMENT OF HOMELAND SECURITY				
<i>Pass-through funding</i>				
State Department of Public Safety				
Climate Smart and Future Ready/Hazard Mitigation Grant Program	97.039	FEMA-5378-FM-CO, 22HMGP05LAR	795,455	-
EMPG- Emergency Management/Performance Grant	97.042	EMPG-24 23 EM-24-26	67,843	-
Building Resilient Infrastructure and Communities (BRIC)	97.047	23BRIC25-LRMR	94,693	-
NER Larimer County (Casarta)	97.067	22SHS23- 2022 SHSP	54,006	-
NEAHR- Northeast All Hazards Response	97.067	24SHS-25-NER	49,332	-
Subtotal ALN 97.067			103,338	-
Total Department of Homeland Security			1,061,329	-
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Pass-through funding</i>				
State Department of Local Affairs				
Community Development Block Grant (LHOP)	14.228	H1CDB21055	6,160	6,160
Total Department of Housing and Urban Development			6,160	6,160
DEPARTMENT OF INTERIOR				
<i>Direct funding</i>				
HT Decon Station	15.517	R20AP00054	28,033	-
Satanka Bay ANS Shelter	15.517	R22AP00492-001	2,548	-
ANS Operating	15.517	R25AP00535-00	196,610	-
Subtotal ALN 15.517			227,191	-
MB Recreation Project Grant	15.524		129,273	-
Horsetooth Reservoir Bank Stabilization Project	15.524	R23AP00482-00/05	263	-
Subtotal ALN 15.524			129,536	-
<i>Pass-through funding</i>				
<i>Fish and Wildlife Cluster</i>				
Colorado Parks and Wildlife				
Impact Assist (PILI) Wildlife Restoration & Basic Hunter Education	15.611	NA	54,657	54,657
<i>Subtotal Fish and Wildlife Cluster</i>			54,657	54,657
Total Department of Interior			411,384	54,657

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2025 Page 3 Of 4

LARIMER COUNTY, COLORADO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2025

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2025 Expenditures	2025 Expenditures to Subrecipients
DEPARTMENT OF JUSTICE				
<i>Direct funding</i>				
Nat Crime Victims' Rights Week Community Awareness Project	16.582	15POVC-24-GK-01921-NONF	\$ 5,000	\$ -
SCAAP - State Criminal Alien Assistance	16.606	15PBJA-24-RR-05641-SCAA	89,751	-
Bullet Proof Vest Partnership	16.607	2022BOBX22031697	3,617	-
JAG-Edward Barnes Memorial	16.738	15PBJA-22-GG-02267-JAGX	45,816	-
Equitable Sharing Program	16.922	N/A	181,805	-
<i>Pass-through funding</i>				
Colorado Judicial Branch				
BJA FY24 Veterans Treatment Court Discretionary Grant Program	16.043	15PBJA-24-GG-03986-VTCX	29,030	-
Diversion and Juvenile Victim Advocate	16.738	2023-DJ-24-07-49-2	45,166	-
Subtotal ALN 16.738			90,982	-
Victim of Crime Act	16.575	2022-VA-23-164-08 / V2-GX-0024	52,682	-
Victim Witness Services	16.575	2024-VA-25-489-08	170,940	-
Victim of Crime Act	16.575	2024-VA-25-493-08	197,005	-
Subtotal ALN 16.575			420,627	-
Total Department of Justice			820,812	-
DEPARTMENT OF LABOR				
<i>Pass-through funding</i>				
State Department of Labor and Employment				
<i>Employment Services Cluster:</i>			<i>Employment Service Cluster</i>	
WIOA Wagner-Peyser Grant	17.207	24A55WP000101,25A55WP000155	691,595	-
WIAO Governor's Summer Job Hunt	17.207	3A55WP00041,24A55WP000101,25A55WP00015	47,054	-
Subtotal ALN 17.207			738,649	-
JVSG Consolidated DVOP/LVER Combo	17.801	25555DV000141	20,854	-
Subtotal Employment Service Cluster			759,503	-
<i>Workforce Innovation & Opportunity Act (WIOA):</i>			<i>WIOA Cluster</i>	
WIOA Adult	17.258	24A55AT000086,25A55AT000137	431,477	-
WIOA Youth Out of School	17.259	3A55AY000033,24A55AY000089,25A55AY00015	773,883	-
WIOA Dislocated Worker	17.278	24A55AW000076,25A55AW000140	150,000	-
WIOA Dislocated Worker Transfer to Adult Grant	17.278	24A55AW000026	502,156	-
WIOA WFD Eval & Continuation	17.278	AA-38519-22-55-A-8, 23A55AW000026	37,125	-
Performance Incentive Grant	17.278	23A55AW000026	18,523	-
Subtotal ALN 17.278			707,804	-
Subtotal WIOA Cluster			1,913,164	-
Reemployment Services and Eligibility Assessment	17.225	24A60UR000053,25A60UR000135	80,639	-
COVID-19 - Quest Disaster Recovery Grant	17.277	23A60DW000016, DW-39216-22-60-A-8	286,010	-
City and County of Denver				
TEC-P Grant	17.268	HG-35917-21-60-A-8	20,698	-
Apprenticeship USA Grants	17.285	24A60AP000110	94,741	-
Total Department of Labor			3,154,755	-
DEPARTMENT OF TRANSPORTATION				
<i>Direct funding</i>				
Safety Action Plan	20.939	693JJ32340298	239,893	239,893
<i>Pass-through funding</i>				
State Department of Transportation				
US 287 & 57th St Sidewalks	20.205	20-HA4-XC-03092	970,951	-
Hwy 34/ Glade Rd Signal	20.205	23-HA4-XC-00112	315,492	-
Bingham Hill (CR 50E) Shoulder Widening	20.205	25-HA4-XC-00143	8,514	-
Guardrail Installations (Multiple Locations)	20.205	25-HA4-XC-00147	13,757	-
Subtotal ALN 20.205			1,308,714	-
Click It or Ticket	20.616	2025NHISA402.0504	30,626	-
Subtotal Highway Safety Cluster			30,626	-
Total Department of Transportation			1,579,233	239,893
ENVIRONMENTAL PROTECTION AGENCY				
<i>Pass-through funding</i>				
State Department of Public Health and Environment				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	2023*0438 AMD 2, 2023*0438 AMD #3	8,345	-
Total Environmental Protection Agency			8,345	-

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LARIMER COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2025 Page 4 Of 4

Federal Grantor, Pass-Through Grantor, Program or Cluster Title	Federal AL Number	Grant Number	2025 Expenditures	2025 Expenditures to Subrecipients
<u>EXECUTIVE OFFICE OF THE PRESIDENT - OFFICE OF NATIONAL DRUG CONTROL POLICY</u>				
<i>Direct funding</i>				
High Intensity Drug Trafficking Areas Program	95.001	HID2525G0487-00	\$ 106,379	\$ -
Total Executive Office of the President - Office of National Drug Control Policy			106,379	-
<u>UNITED STATES DEPARTMENT OF THE TREASURY</u>				
<i>Pass-through funding</i>				
State Department of Labor and Employment				
COVID-19 - CWDC Upskilling	21.027	SLFRP0126	11,024	-
COVID-19 - Workforce Training Grant	21.027	SLFRP0126	214,114	-
State Department of Personnel and Administration				
FY24 Adult Diversion/Correction Treatment Award	21.027	N/A	36,000	-
State Department of Human Services				
COVID-19 - SLFR Colorado Works Program	21.027	N/A		-
SB-196 Competency Court Services	21.027	LSFRP0126	112,095	-
State Department of Transportation				
COVID-19 - Highway Planning and Construction	21.027	23-HA4-XC-00088	21,699	-
Subtotal ALN 21.027			394,932	-
Total United States Department of the Treasury			394,932	-
Total Expenditures of Federal Awards			\$ 47,456,276	\$ 1,713,001

LARIMER COUNTY, COLORADO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2025

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 15% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

LARIMER COUNTY, COLORADO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2025**

Section I - Summary Of Auditors' Results

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
10.557	Women, Infant and Children Supplemental Nutrition Program (WIC)
93.658	Title IV-E Foster Care
93.778	Medicaid
17.207, 17.801	Employment Services Cluster

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

\$1,423,688

Auditee qualified as low-risk auditee?

yes no

LARIMER COUNTY, COLORADO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2025

Section II - Financial Statement Findings

None noted.

Section III - Federal Award Findings And Questioned Costs

None noted.