BOULDER COUNTY, COLORADO

REPORT ON SINGLE AUDIT
December 31, 2025

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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
Boulder County, 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Boulder 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 26, 2026. Our report includes a reference to other auditors who audited the financial statements of Boulder County Housing Authority, a major enterprise fund, and Aspinwall, LLC, Kestrel I, LLC, Tungsten Village, LLC, Coffman Place, LLC, Willoughby Corner Seniors LLLP, and Willoughby Corner Multifamily LLLP discretely presented component units as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

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.*

County's Response to Findings

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

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Denver. Colorado
June 26, 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
Boulder County, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Boulder County, Colorado's (the County) 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 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; 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 the County 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 the County's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of the Boulder County Housing Authority, a blended component unit of the County, which expended $25,127,881 in federal awards which is not included in the County's schedule of expenditures of federal awards during the year ended December 31, 2025. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the Boulder County Housing Authority because the Boulder County Housing Authority engaged other auditors to perform an audit of compliance

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of 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. We have issued our report thereon, dated June 26, 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Denver, Colorado
June 26, 2026

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number (ALN)	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster and ALN Subtotals	Amount
US Department of Agriculture					
Passed Through the National Institute of Food and Agriculture					
Gus Schumacher Nutrition Incentive Program	10.331				$ 66,169
Supplemental Nutrition Assistance Program (SNAP) Cluster					
Passed Through Colorado Department of Human Services					
Supplemental Nutrition Assistance Program (SNAP)	10.551	18SM80793A			81,008
State Administrative Matching Grants for Food Assistance Program	10.561	183CO401S8026			4,494,781
Subtotal Supplemental Nutrition Assistance Program (SNAP) Cluster				$ 4,575,789	
Passed Through CDPHE WIC					
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	2025*0233			627,285
Passed Through CO Dept of Public Health & Environment					
Child and Adult Care Food Program (CACFP)	10.558	2024 25 - 0010109			107,519
Passed Through Watershed Research and Training Center					
State & Private Forestry Cooperative Fire Assistance	10.698	21-CA-11132543-096			25,921
Total US Department of Agriculture					**5,402,683**
US Department of Health and Human Services					
Passed Through Colorado Department of Human Services					
Housing Counseling Assistance Program	14.169	183CO401S2514, 183CO401S8036, 183CO431Q7503, 183CO421S2519, 183CO421S2522, 183CO421S252043			61,397
Total US Department of Health and Human Services					**61,397**
US Department of Housing and Urban Development (HUD)					
CDBG – Entitlement/Special Purpose Grants Cluster					
Passed Through Colorado Department of Human Services					
Community Development Block Grant Program for Entitlement Communities	14.218	HC200841001			150,000
Subtotal CDBG – Entitlement/Special Purpose Grants Cluster				150,000	
Passed Through Colorado Department of Local Affairs					
Community Development Block Grants/State's program	14.228	DR-MHU001			454,061
Total US Department of Housing and Urban Development (HUD)					**604,061**
US Department of the Interior					
Direct Program					
Payments in Lieu of Taxes (PILT)	15.226				530,242
Fish and Wildlife Cluster					
Passed Through Colorado Parks and Wildlife					
Wildlife Restoration and Basic Hunter Education and Safety	15.611	POGG1,PMAA,2024000 03229			6,741
Subtotal Fish and Wildlife Cluster				6,741	
Total US Department of the Interior					**536,983**
US Department of Justice					
Direct Program					
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2020-EW-AX-K007, 15OVW-24-GK-01587-ALLX			137,426
State Criminal Alien Assistance Program	16.606	15PBJA-22-RR-05290-SCAA 15PBJA-24-RR-05614-SCAA 15PBJA-21-RR-04854-SCAA			120,412
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-23-GG-01912-TECP			1,003,376
Criminal and Juvenile Justice and Mental Health Collaboration Program (JMHCP)	16.745	2020-MO-BX-0038			48,169
Comprehensive Opioid, Stimulant, and other Substances Use Program (COSSUP)	16.838	15PBJA-21-GG-04536-COAP			127,076
Equitable Sharing Program	16.922				39,293

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number (ALN)	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster and ALN Subtotals	Amount
Passed Through Colorado Department of Public Safety					
Antiterrorism Emergency Reserve	16.321	2022-AE-KS01-20			26,231
		2024-VA-25-604-20			
Crime Victim Assistance	16.575	024-VA-25-603-20			188,577
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-0			53,311
Passed Through City of Colorado Springs					
Missing and Exploited Children (MEC) Program	16.543	SH ICAC 25			16,018
Total US Department of Justice					**1,759,889**
US Department of Labor					
Employment Service Cluster					
Passed Through Colorado Department of Labor and Employment					
Unemployment Insurance	17.225	24 RESBO			117,093
		WAG24BO			
		WAG24BO-WSJH			
		WAG25BO			
Employment Service/Wagner-Peyser Funded Activities	17.207	WAG25BO-WSJH			420,916
		JVSG24BO-DVOP			
Jobs for Veterans State Grants	17.801	JVSG24BO-LVER			12,500
Subtotal Employment Service Cluster				433,416	
WIOA (Workforce Integration Opportunity Act) Cluster					
Passed Through Colorado Department of Labor and Employment					
		4AP24BO/PROG			
WIOA (Workforce Innovation and Opportunity Act) Adult Programs	17.258	4AP24BO/ADM			222,880
		4YP23BO / INSC			
		4YP23BO / 10YO			
		4YP23BO / OTSC			
WIOA (Workforce Innovation and Opportunity Act) Youth Activities	17.259	4YP23BO / 10YO			528,906
		4DF24BO / EDWA			
		4DF24BO / EDWP			
		4DP24BO/PROG			
		4DP24BO/ADMN			
WIOA (Workforce Innovation and Opportunity Act) Dislocated Worker Program	17.278	4TD2			807,685
Subtotal WIOA (Workforce Integration Opportunity Act) Cluster				1,559,471	
Passed Through City and County of Denver					
H-1B Job Training Grants	17.268	N/A Subrecipient			19,892
Passed Through Colorado Department of Labor and Employment					
		QUESTBO/ADMN			
WIA National Emergency Grants	17.277	QUESTBO/PROG			44,437
Passed Through Arapahoe County					
Workforce Innovation and Opportunity Act (WIOA) Dislocated Worker National Reserve Demonstration Grants	17.280	N/A Subrecipient			1,450
Total US Department of Labor					**2,175,759**
US Department of Transportation					
Passed Through Colorado Department of Transportation					
		STU C070-088			
Federal-Aid Highway Program, Federal Lands Highway Program	20.205	19-HAF-XC-00037			9,772
Federal Transit Cluster					
Direct Program					
		CO-2023-021-00			
Federal Transit Formula Grants	20.507	CO-2025-006-01-00			1,893,981
Subtotal Federal Transit Cluster				1,893,981	
Transit Services Programs Cluster					
Passed Through Via Mobility					
Enhanced Mobility of Seniors and Individuals with Disabilities - Section 5310 Program	20.513	PW663074 (4634DR-CO)			104,509
Subtotal Transit Services Programs Cluster				104,509	
Total US Department of Transportation					**2,008,262**
US Department of the Treasury					
Direct Program					
COVID-19 Local assistance and Tribal Consistency Fund	21.032				261,212
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	ARPA 6/28/21			12,001,527

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number (ALN)	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster and ALN Subtotals	Amount
Passed Through Colorado Housing and Finance Authority					
COVID-19 Homeowner Assistance Fund - PFP EMAP	21.026	H.R. 1319			14,475
Passed Through Colorado Department of Human Services					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	N/A			(27,468)
Passed Through CDHS-Colorado Department of Human Services - Behavioral Health Administration					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	24 IBEH 183787, SLFRP026			1,509,689
Passed Through Colorado Department of Local Affairs - Division of Housing					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	SLFRP0126			482,929
Passed Through Office of the State Court Administrator					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027	Letter Agreement 5/31/23			52,323
Passed Through St Vrain School District					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	21.027				173,909
Subtotal 21.027 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)				14,192,909	
Total US Department of the Treasury					**14,468,596**
US Environmental Protection Agency					
Passed Through CDPHE Air Pollution					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034				26,812
Passed Through Colorado Dept. of Public Health and Environment					
Performance Partnership Grants	66.605				21,064
Total US Environmental Protection Agency					**47,876**
US Department of Energy					
Direct Program					
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	DE-EE0003554			116,618
Total US Department of Energy					**116,618**
US Department of Education					
Passed Through Colorado Department of Labor and Employment					
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126				145,712
Total US Department of Education					**145,712**
United States Election Assistance Commission					
Passed Through Colorado Department of State					
HAVA Election Security Grants	90.404	CO1801001-01			76,578
Total United States Election Assistance Commission					**76,578**
US Department of Health and Human Services					
Head Start Cluster					
Head Start	93.600	08CH01157905			1,401,007
Subtotal Head Start Cluster				1,401,007	
Passed Through Colorado Department of Human Services					
Special Programs for the Aging - Title VII	93.042	241COOAOM			25,134
Special Programs for the Aging, Title III, Part D, Disease Prevention	93.043	2101COPHC6-00 2401COOAPH 2501COOAPH			25,353
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2401COOASS 2501COOASS			549,425
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	2101COCMC6-00 2401COOACM 2401COOAHD 2501COOACM			334,237
Subtotal Aging Cluster				883,662	
CCDF Cluster					
Passed Through Colorado Department of Human Services					
Child Care and Development Block Grant	93.575	G1801COCCDF G1701COCCDF			6,625,549
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF)	93.596	G1801COCCDF,G1701 COCCDF			1,208,003
Subtotal CCDF Cluster				7,833,552	

Boulder County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number (ALN)	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster and ALN Subtotals	Amount
Medicaid Cluster					
Passed Through Colorado Department of Human Services					
Medical Assistance Program (Medicaid; Title XIX)	93.778	24 IHEA 181661 26 IHEA 197092			85,370
Medical Assistance Program (Medicaid; Title XIX)	93.778	20-0013			4,672,238
Passed Through Colorado Department of Health Care Policy & Financing					
Medical Assistance Program (Medicaid; Title XIX)	93.778	N/A			65,100
Subtotal 93.778 Medicaid Cluster				4,822,708	
Passed Through Colorado Department Of Public Health and Environment					
Medical Reserve Corps Small Grant Program (MRC)	93.008	PO 2024-1731			21,891
Injury Prevention and Control Research and State and Community Based Programs	93.136	23 FAA 00005 20241*3835			254,854
Immunization Cooperative Agreements	93.268	2024*0014, 2025*0007 (Contract amend #2)			393,393
Emerging Infections Program	93.317				81,818
Block Grants for Prevention and Treatment of Substance Abuse (SABG)	93.959				152,113
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	23 FAA 00005 Task Order 2024*0684			99,432
Passed Through Colorado Department of Human Services					
Programs for Prevention of Elder Abuse, Neglect, and Exploitation, Title VII	93.041	2401COOAEA			3,624
National Family Caregiver Support, Title III, Part E (NFCSP)	93.052	2401COOAFC 2501COOAFC			146,991
Guardianship Assistance	93.090	2018-CZ-BX-0025			180,694
Title IV-E Kinship Navigator Program	93.471				793,209
Title IV - E Prevention Program	93.472				315,928
Passed Through CDPHE Cities Readiness					
MaryLee Allen Promoting Safe and Stable Families Program	93.556	1 U79 SM063221-01, 5H79 SM062325-02			147,307
Temporary Assistance for Needy Families [TANF]	93.558	1801COFPSS, 1711COFPCV, 1701COFPSS			4,597,329
Child Support Services	93.563	1804COCSES 1804COCSES			3,581,003
Low-Income Home Energy Assistance (LIHEAP)	93.568				9,713
Stephanie Tubbs Jones Child Welfare Services Program	93.645	1801COCWSS			48,547
Foster Care Title IV-E	93.658	1801COFOST			3,309,794
Adoption Assistance	93.659	1801COADPT			1,046,561
Social Services Block Grant - SSBG Program, SSBG-Consolidated Block Grant (CBG) Program	93.667	1801COSOSR,1701COS OSR			922,431
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2001COCILP			27,780
Opioid STR	93.788	25 IBEH 194371			252,128
Passed Through CDPHE Cities Readiness					
Public Health Emergency Preparedness	93.069	2024*0155 Amendment No. 4 25 FAA 00005 2025*0074			61,856
Passed Through CDPHE PHEP					
Public Health Emergency Preparedness	93.069	(CDPHE) Contract No. 2025.0101			177,507
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323				199,660
Passed Through CDPHE MCH CAP IYC MH					
Maternal and Child Health Services Block Grant to the States	93.994				245,227
Passed Through National Environmental Health Association					
Food and Drug Administration Research	93.103				28,625
Passed Through Illuminate Colorado					
Community Programs to Improve Minority Health	93.137				60,885
Passed Through SAMHSA					
Substance Abuse and Mental Health Services Projects of Regional and National Significance (PRNS)	93.243	5H79SP082350-02			206,503
Passed Through Centers for Disease Control and Prevention					
Drug-Free Communities Support Program Grants (DFC)	93.276	5 NH28CE003101-05- 00			79,981

Federal Grantor/Pass Through Entity/Program or Cluster Title	Assistance Listing Number (ALN)	Pass-Through Entity Identifying Number/Program Number	Passed Through to Subrecipients	Cluster and ALN Subtotals	Amount
Passed Through Colorado Department of Regulatory Agency					
State Health Insurance Assistance Program (SHIP)	93.324	90MPPG0094-01-00 90SAPG0060-04-00 9OMPPG0033-05-00			75,994
Passed Through Colorado Department of Local Affairs					
Community Services Block Grant (CSBG)	93.569	CSBG 24-005			247,800
Passed Through Colorado Department of Early Childhood					
Child Welfare Research Training or Demonstration	93.648				534,864
Passed Through Colorado Department of Health Care Policy & Financing					
Colorado Social Health Information Exchange	93.778				659,501
Passed Through Colorado Department of Human Services - Behavioral Health Administration					
Block Grants for Community Mental Health Services (MHBG)	93.958	25 IBEH 189545			289,283
Total US Department of Health and Human Services					**34,245,642**
Corporation for National and Community Service					
Direct Program					
AmeriCorps Volunteers In Service to America 94.013	94.013	22VSDCO002			43,012
Total Corporation for National and Community Service					**43,012**
US Department of Homeland Security					
Passed Through Colorado Department of Public Safety					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-4145, PA-4229			5,950,906
Hazard Mitigation Grant (HMGP)	97.039	HMGP4634-12F-BOU,HMGP4634-11R-BLDR			1,737,983
Emergency Management Performance Grants (EMPG)	97.042	23EM-24-21			73,285
Total US Department of Homeland Security					**7,762,174**
GRAND TOTAL			**$ -**	**$ 37,857,745**	**$ 69,455,242**

NOTE 1: General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the primary government of Boulder County, Colorado and its component units, excluding the Boulder County Housing Authority, a blended component unit of the County, which expended $25,127,881 in federal awards during the year ended December 31, 2025. The County's reporting entity is defined in Note 1 as the County's basic financial statements included in the Annual Comprehensive Financial Report (ACFR). All federal financial assistance received by the primary government directly from federal agencies, as well as federal financial assistance passed through other government agencies, including the State of Colorado, is included on the schedule. In addition, federal financial assistance awarded directly to eligible County Social Services recipients via Electronic Benefits Transfer (EBT) is also included in the Schedule of Expenditures of Federal Awards, with the exception of Food Stamps and WIC benefits. The State of Colorado issues EBT to the eligible County recipients. Only the federal amount of such pass-through awards and EBT transactions is included on the Schedule of Expenditures of Federal Awards.

NOTE 2: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Boulder County (the County) under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR 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 the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Governmental funds are used to account for the County's federal grant activity. Amounts reported in the Schedule of Expenditures of Federal Awards are recognized on the modified accrual basis when they become a demand on current available federal resources and eligibility requirements are met, or on the accrual basis at the time liabilities are incurred and all eligibility requirements are met. For the Disaster Grants – Public Assistance (Presidentially Declared Disasters) Program, Assistance Listing Number (ALN) 97.036, this program is reported in the Schedule of Expenditures of Federal Awards based on expenditures incurred plus approvals of project worksheets by the grantor. Also, note that the following programs are reported in the Schedule of Expenditures of Federal Awards on the cash basis:

Program Title	ALN
State Administrative Matching Grants for the SNAP Program	10.561
Promoting Safe and Stable Families	93.556
Temporary Assistance for Needy Families	93.558
Child Support Enforcement	93.563
CCDF Cluster	93.575, 93.596
Child Welfare Services-State Grants	93.645
Foster Care-Title IV-E	93.658
Adoption Assistance	93.659
Social Services Block Grant	93.667
Chafee Foster Care Independence Program	93.674
Medicaid Cluster	93.778

NOTE 3: Noncash Programs

Certain federal financial assistance programs do not involve cash awards to the County. These programs include the following:

Program Title	ALN
Women, Infant, Children (WIC)	10.557
Community Development Block Grant Program	14.218
Substance Abuse and Mental Health Services	93.243
Low-Income Home Energy Assistance Program (LIHEAP)	93.568
Temporary Assistance for Needy Families (TANF)	93.558
Social Services Block Grant	93.667
Child Welfare (including CHRP, RTC, Res MH, SB-80 and SB-94)	93.645, 93.658 93.659, 93.667
Child Care and Development Fund (CCDF) Cluster	93.596, 93.575
Supplemental Nutrition Assistance Program (SNAP) Benefits	10.551

Total electronic disbursements authorized by the State through the Colorado Department of Human Services for 2025 were $61,605,853 and $3,006,336 authorized through the Colorado Department of Public Health and Environment.

NOTE 4: De Minimis Indirect Cost Rate

The County has declined to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 5: ALN and Contract Numbers

Certain programs do not contain State or Federal contract numbers because they have not been assigned these numbers, or the numbers were not obtainable.

BOULDER COUNTY, COLORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2025

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified

2. Internal control over financial reporting:
   - Material weakness(es) identified? ___x___ yes ______ no
   - Significant deficiency(ies) identified? ______ yes ___x___ none reported

3. Noncompliance material to financial statements noted? ______ yes ___x___ no

Federal Awards

1. Internal control over major federal programs:
   - Material weakness(es) identified? ______ yes ___x___ no
   - Significant deficiency(ies) identified? ______ yes ___x___ none reported

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

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ______ yes ___x___ no

Identification of Major Federal Programs

Assistance Listing Numbers	Name of Federal Program or Cluster
93.558	Temporary Assistance for Needy Families [TANF]
93.563	Child Support Services
10.551, 10.561	Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
93.658	Foster Care – Title IV-E

Dollar threshold used to distinguish between Type A and Type B programs: $ 2,083,657 / 520,914

Auditee qualified as low-risk auditee? ___x___ yes ______ no

Section II – Financial Statement Findings

2025 – 001 – Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: During the audit, we noted that Boulder County, Colorado did not initially report $5,930,884 under Assistance Listing 97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters), on its Schedule of Expenditures of Federal Awards (SEFA). The omitted amount was identified during the audit process, and the County corrected the SEFA prior to issuance.

Criteria or specific requirement: Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.510(b), requires the auditee to prepare a SEFA for the period covered by the auditee's financial statements. The SEFA must include total Federal awards expended and list individual Federal programs by Federal agency using the applicable Assistance Listing number. Effective internal controls should be designed and implemented to ensure all Federal award expenditures are identified, accumulated, reviewed, and accurately reported on the SEFA.

Effect: The County's initially prepared SEFA was understated by $5,930,884 for Assistance Listing 97.036. Although the SEFA was corrected as a result of audit procedures, the omission could have affected the determination of major programs and the planning and performance of the single audit if it had not been detected.

Cause: The omission occurred due to an issue in the County's SEFA preparation process in which certain accounts were inadvertently filtered out when compiling Federal award expenditures for inclusion on the SEFA.

Repeat Finding: No.

Recommendation: We recommend the County strengthen its SEFA preparation and review controls to ensure all accounts containing Federal award activity are included in the SEFA compilation process. Such controls should include a reconciliation of SEFA amounts to the underlying general ledger and grant records, review of any filters or selection criteria applied during SEFA preparation, and documented supervisory review prior to finalization.

Views of responsible officials and planned corrective actions: Management agrees with the finding. The County corrected the SEFA after the omission was identified during the audit process. Management will review and enhance its SEFA preparation procedures, including review of account filters and reconciliation of Federal award expenditures to supporting accounting records, to help ensure all Federal expenditures are included in the SEFA in future periods.

2025 – 002 – Grant Revenue Recognition

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: During the audit, we identified an audit adjustment needed to increase FEMA grant revenue by $2,527,204 and decrease unearned revenue by the same amount in the County's Dedicated Resources Fund. The adjustment was necessary because the County's year-end determination of unearned revenue included FEMA reimbursements related to costs incurred in a previous fiscal year.

Criteria or specific requirement: Generally accepted accounting principles require grant revenues to be recognized in the proper accounting period when applicable eligibility requirements have been met and the amounts are measurable and available. Amounts received or receivable before the applicable revenue recognition criteria are met should be reported as unearned revenue. Effective internal controls should be designed and implemented to ensure grant receivables, grant revenues, and unearned revenues are reviewed for proper cut-off and financial statement presentation at year-end.

Effect: The County's Dedicated Resources Fund initially understated grant revenue and overstated unearned revenue by $2,527,204. Although the misstatement was corrected as a result of audit procedures, the error could have resulted in the financial statements being materially misstated if it had not been detected.

Cause: The error occurred because the County's year-end review process did not identify that certain FEMA reimbursements classified as unearned revenue related to eligible costs incurred in a prior fiscal year and therefore should have been recognized as grant revenue in the current financial statements.

Repeat Finding: No.

Recommendation: We recommend the County strengthen its year-end grant revenue recognition and unearned revenue review controls. Such controls should include a documented reconciliation of FEMA reimbursement activity to the related eligible expenditures, consideration of the fiscal year in which the underlying costs were incurred, and supervisory review of year-end grant receivables, grant revenues, and unearned revenue balances prior to finalizing the financial statements.

Views of responsible officials and planned corrective actions: Management agrees with the finding. The County recorded the audit adjustment identified during the audit. Management will review and enhance its year-end procedures for evaluating FEMA reimbursements and related unearned revenue balances, including reconciliation to eligible expenditures and documented supervisory review, to help ensure grant revenue is recognized in the proper period in future years.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Office of Financial Management
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BOULDER COUNTY, COLORADO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2025

Boulder County, Colorado respectfully submits the following summary schedule to prior audit findings for the year ended December 31, 2025.

Audit Period: 2024

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS - FINANCIAL STATEMENT AUDIT

None.

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

2024-001

Condition: For one out of 60 selected payroll transactions, the employee had hours charged to the award in excess of actual hours worked with 224 hours charged to the program and only 168 worked.

Status: Corrective action was taken. System process was reviewed and reconciled for any additional errors and process was updated to prevent system errors in the future. Payroll reporting was reviewed for accuracy and additional steps were taken to assist in correcting the system error and to prevent errors in the future for project costs.

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BOULDER COUNTY, COLORADO
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2025

Boulder County, Colorado respectfully submits the following corrective action plan for the year ended December 31, 2025.

Audit period: Year ended December 31, 2025

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2025 - 001 Preparation of the Schedule of Expenditures of Federal Awards (SEFA)

Recommendation: The County should strengthen its SEFA preparation and review controls to ensure all accounts containing Federal award activity are included in the SEFA compilation process. Controls should include reconciliation of SEFA amounts to the underlying general ledger and grant records, review of filters or selection criteria applied during SEFA preparation, and documented supervisory review prior to finalization.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned/taken in response to finding: Management agrees with the finding. The County corrected the SEFA after the omitted expenditures were identified during the audit process. Management will review and enhance its SEFA preparation procedures to help ensure all Federal expenditures are identified, accumulated, reviewed, and accurately reported in future periods. The enhanced procedures will include a review of account filters and selection criteria used in compiling the SEFA, reconciliation of Federal award expenditures to supporting general ledger and grant records, and documented supervisory review before finalization.

Name of the contact person responsible for corrective action: Julie Fischer, Comptroller

Planned completion date for corrective action plan: December 31, 2025.

2025 - 002 Grant Revenue Recognition

Recommendation: The County should strengthen its year-end grant revenue recognition and unearned revenue review controls. Controls should include a documented reconciliation of FEMA reimbursement activity to the related eligible expenditures, consideration of the fiscal year in which the underlying costs were incurred, identification of whether grants are received in advance or on a reimbursement basis, and supervisory review of year-end grant receivables, grant revenues, and unearned revenue balances prior to finalizing the financial statements.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned/taken in response to finding: Management agrees with the finding. The County recorded the audit adjustment identified during the audit. Management will review and enhance its year-end procedures for evaluating FEMA reimbursements and related unearned revenue balances to help ensure grant revenue is recognized in the proper period in future years. The enhanced procedures will include reconciliation of reimbursement activity to eligible expenditures, consideration of the fiscal year in which the underlying costs were incurred, identification of grants as being received in advance or on a reimbursement basis, and documented supervisory review of year-end grant receivables, grant revenues, and unearned revenue balances before finalizing the financial statements.

Name of the contact person responsible for corrective action: Julie Fischer, Comptroller

Planned completion date for corrective action plan: December 31, 2025.