



## GOALS

### PROSPERITY

Provide opportunity for economic growth, while respecting Adams County's important natural resources

### CUSTOMER SERVICE

Provide prompt, courteous, high-quality, and cost-effective services, while continuously striving to improve our service delivery

### COMMUNITY

Work to build effective relationships within the community to assist in the pursuit of a high quality life



**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  
Adams 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, each major fund, and the aggregate remaining fund information of Adams County, Colorado (the County), as of and for the year ended December 31, 2014, 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, 2015.

**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) to determine the 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.

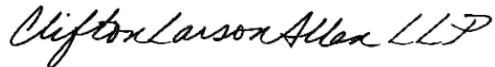
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the 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 determination of financial statement amounts. 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 result 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**

Greenwood Village, Colorado  
June 26, 2015



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of County Commissioners  
Adams County, Colorado

**Report on Compliance for Each Major Federal Program**

We have audited Adams County, Colorado's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Basis for Qualified Opinion on CFDA 17.258, 17.259, 17.278, (Workforce Investment Act Cluster) and 17.207, 17.801, 17.804, (Employment Service Cluster)***

As described in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding CFDA 17.WIA Workforce Development Cluster as described in finding 2014-003 for Allowable Activities, and CFDA 17.ESC Employment Service Cluster as described in finding number 2014-004 for Allowable Activities/Cost Principles. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***Qualified Opinion on CFDA 17.258, 17.259, 17.278, (Workforce Investment Act Cluster) and 17.207, 17.801, 17.804, (Employment Service Cluster)***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Adams County, Colorado complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA 17.258, 17.259, 17.278 (Workforce Investment Act Cluster) and CFDA 17.207, 17.801, 17.804 (Employment Service Cluster) for the year ended December 31, 2014.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, Adams County, Colorado complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001, 2014-002, 2014-005 and 2014-006. Except as noted above, our opinion on each major federal program is not modified with respect to these matters.

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

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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



*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2014-003 and 2014-004 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2014-001, 2014-002, 2014-005 and 2014-006 to be significant deficiencies.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Greenwood Village, Colorado  
June 26, 2015

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2014

<u>Agency/Program Title</u>	<u>Federal CFDA Number</u>	<u>2014 Expenditures</u>	<u>Program &amp; Agency</u>
<b>Department of Health and Human Services:</b>			
<i>Passed Through Colorado Department of Human Services:</i>			
Temporary Assistance for Needy Families	93.558	\$ 12,009,402	
Promoting Safe and Stable Families	93.556	111,533	
Child Support Enforcement	93.563	2,566,612	
Low-Income Home Energy Assistance	93.568	3,496,325	
Child Care & Development Block Grant	93.575	465,782	
Child Care & Development Fund - Mandatory & Matching Funds	93.596	3,786,015	
Child Welfare Services-State Grants	93.645	301,773	
Foster Care Title IV-E	93.658	5,093,242	
Adoption Assistance	93.659	1,521,199	
Social Services Block Grant	93.667	2,441,075	
Chafee Foster Care Independence Program	93.674	134,379	
Subtotal:			<u>\$ 31,927,337</u>
<i>Passed Through Colorado Department of Healthcare Policy &amp; Financing:</i>			
Medical Assistance Program	93.778	3,394,935	
Subtotal:			<u>\$ 3,394,935</u>
<i>Passed Through Colorado Department of State, Office of the Secretary of State</i>			
Help America Vote Act (HAVA)	93.617	32,675	
Subtotal:			<u>\$ 32,675</u>
<i>Passed Through Colorado Department of Public Health &amp; Environment</i>			
MIECHV	93.505	80,661	
Subtotal:			<u>\$ 80,661</u>
<i>Passed Through Colorado Department of Local Affairs:</i>			
Community Services Block Grant	93.569	561,215	
Subtotal:			<u>\$ 561,215</u>
<b>Direct Programs:</b>			
Head Start	93.600	3,632,464	
Subtotal:			<u>\$ 3,632,464</u>
<b>Total Department of Health &amp; Human Services</b>			<b><u>\$ 39,629,287</u></b>
<b>Department of Agriculture:</b>			
<i>Passed Through Colorado Department of Human Services:</i>			
Food Assistance Fraud/ UCE	10.551	150,677	
State Admin Matching Grants for Supplemental Nutrition Program	10.561	3,061,893	
Subtotal:			<u>\$ 3,212,570</u>
<i>Passed Through Colorado Department of Public Health &amp; Environment:</i>			
Child & Adult Care Food Program	10.558	237,165	
Subtotal:			<u>\$ 237,165</u>
<b>Total Department of Agriculture</b>			<b><u>\$ 3,449,735</u></b>
<b>Department of Labor:</b>			
<i>Passed Through Colorado Dept. of Labor &amp; Employment:</i>			
<b>Workforce Investment Act:</b>			
Disabled Veterans' Outreach Program	17.801	28,000	
Veteran's Employment Program	17.802	15,171	
Local Veterans' Employment Representative Program	17.804	5,000	
Trade Adjustment Assistance	17.245	17,330	
WIA Adult Program	17.258	1,247,628	
WIA Youth Activities	17.259	1,190,499	
Temp Labor Certification for Foreign Worker's Housing Inspection	17.273	17,318	
WIA Dislocated Workers	17.278	523,780	
Subtotal:			<u>\$ 3,044,726</u>

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2014

<u>Agency/Program Title</u>	<u>Federal CFDA Number</u>	<u>2014 Expenditures</u>	<u>Program &amp; Agency</u>
Wagner Peyser:			
Employment Service/Wagner Peyser	17.207	923,110	
Subtotal:			<u>\$ 923,110</u>
<b>Total Department of Labor</b>			<u><b>\$ 3,967,836</b></u>
<b>Department of Housing and Urban Development:</b>			
<i>Direct Programs:</i>			
Community Development Block Grant/Entitlement Grants	14.218	1,141,915	
Housing Emergency Recovery Act - Neighborhood Stabilization Program 1 & 3	14.218	184,900	
HUD Section 108	14.248	2,058,623	
Emergency Shelter	14.231	700	
Home Investment Partnerships Program	14.239	399,923	
Subtotal:			<u>\$ 3,786,061</u>
<b>Total Department of Housing &amp; Urban Development</b>			<u><b>\$ 3,786,061</b></u>
<b>Department of Homeland Security</b>			
<i>Passed Through Colorado Department of Local Affairs:</i>			
Emergency Management Performance Grants	97.042	152,800	
Subtotal:			<u>\$ 152,800</u>
<i>Passed Through Colorado Department of Public Safety:</i>			
Disaster Grants - Public Assistance	97.036	298,744	
Subtotal:			<u>\$ 298,744</u>
<b>Total Department of Homeland Security</b>			<u><b>\$ 451,544</b></u>
<b>Department of Justice:</b>			
<i>Direct Programs:</i>			
State Criminal Alien Assistance Program	16.606	89,014	
Congressional Recommended Awards- FY 08	16.753	14,460	
Edward Byrne Memorial JAG Program	16.738	89,755	
Subtotal:			<u>\$ 193,229</u>
<i>Passed Through State Department of Public Safety:</i>			
Crime Victim Assistance	16.575	112,239	
ARRA - State Victim Assistance Formula Grant Program	16.801	-	
Sexual Assault Response Program	16.590	35,136	
Crime Victim Compensation	16.576	700,000	
Juvenile Accountability Block Grants	16.523	30,000	
Subtotal:			<u>\$ 877,375</u>
<b>Total Department of Justice</b>			<u><b>\$ 1,070,604</b></u>
<b>Department of Transportation:</b>			
<i>Passed Through Colorado Department of Transportation:</i>			
RACQ EVSE Grant	20.205	6,260	
Federal Aviation Administration	20.106	2,466,841	
<b>Total Department of Transportation</b>			<u><b>\$ 2,473,101</b></u>
<b>Corporation for National and Community Service</b>			
<i>Passed Through Colorado Child &amp; Parent Foundation</i>			
AmeriCorps	94.006	26,879	
<b>Total Corporation for Federal and National Community Service</b>			<u><b>\$ 26,879</b></u>
<b>Department of the Interior Fish and Wildlife Service</b>			
<i>Direct Programs:</i>			
National Wildlife Refuge Fund	15.659	127,194	
<b>Total Department of the Interior Fish and Wildlife Service</b>			<u><b>\$ 127,194</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 54,982,241</b></u>



**ADAMS COUNTY, COLORADO**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2014**

**NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133 *Audits of States, Local Governments, and non-Profit Organizations* using the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in the financial statements.

**NOTE 2: BASIS OF ACCOUNTING**

Governmental funds account for the County's federal grant activity. Amounts reported in the Schedule of Expenditures of Federal Awards are recognized in the modified accrual basis when they become a demand on current available federal resources and eligibility requirements are met, except in the following programs, which are reported in the Schedule of Expenditures of Federal Awards on the cash basis:

SNAP Admin	10.561
Federal Aviation Administration	20.106
RAQC EVSE	20.205
Promoting Safe and Stable Families	93.556
Temporary Assistance for Needy Families	93.558
Child Support Enforcement IV-D Admin	93.563
Low-Income Home Energy Assistance	93.568
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: SUBRECIPIENTS**

The following programs receiving funds from the U.S. Department of Housing Urban Development, and the U.S. Department of Health and Human Services provided awards to the sub-recipients as follows:

<b>Agency/Program Title</b>	<b>CFDA#</b>	<b>Amount Provided to Sub-recipients</b>
Community Development Block Grant	14.218	846,429
CDBG- NSP	14.218/14.228	1,078,719
CDBG- Section 108	14.248	2,050,134
HOME-Investment Partnership Program	14.239	292,437
Emergency Shelter Grant	14.231	700
Community Services Block Grant	93.569	344,730

**NOTE 4: OTHER INFORMATION**

The County participates in the Food Assistance Benefits/EBT program under CFDA 10.551. These benefits totaled \$84,100,832 in 2014 which are not reflected on the Schedule of Federal Expenditures.

In 2011, the County entered into a long-term loan guarantee with US Department of Housing and Urban Development under the Section 108 Loan Guarantee Program (CFDA 14.248). The County uses the loan to provide funding to The Globeville Commercial Urban Redevelopment Area (Globeville) for the remediation of existing environmental contamination to restore the property for commercial viability to provide job opportunities in a low income community. Globeville has entered a loan agreement with the County for this funding. The County has pledged future Community Development Block Grants as security for the guaranteed loan with HUD. The County has been approved for an advance up to \$10 million. As of December 31, 2014, \$10 million has been advanced. Interest is payable quarterly at a variable interest rate equal to the LIBOR rate plus 0.2%. The County's first principal payment to HUD is due beginning August 1, 2016, however a payment of \$1,000,000 was made in 2012.

Globeville is responsible for making payments to the County for the principal and interest on the loan. Globeville will begin making payments to the County in 2014. At this time, the County expects Globeville to pay for 100% of the loan amount plus interest. In the unlikely event that Globeville is unable to pay, the County will be responsible for the repayment of the loan to the US Department of Housing and Urban Development. The total due from Globeville as of December 31, 2014 was \$3,836,684.

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**Financial Statements**

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)?  yes  no

Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?  yes  no
- Significant deficiency (ies) identified that are not considered to be material weakness(es)?  yes  none reported

Type of auditors’ report issued on compliance for major program: Qualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  yes  no

Identification of major program:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.568	Low-Income Home Energy Assistance
93.575*	Child Care & Development Block Grant
93.596*	Child Care & Development Fund
93.558	Temporary Assistance for Needy Families
93.600	Head Start
17.207*	Employment Service/Wagner-Peyser Funded Activities
17.801*	Disabled Veterans’ Outreach Program (DVOP)
17.804*	Local Veterans’ Employment Representative (LVER) Program
17.258*	WIA Adult Program
17.259*	WIA Youth Activities
17.278*	WIA Dislocated Workers
14.218	Community Development Block Grant
* Cluster	

Dollar threshold used to distinguish between type A and type B programs \$1,649,467

Auditee qualified as low-risk auditee?  yes  no

**ADAMS COUNTY, COLORADO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2014**

**PART II – FINDINGS RELATED TO FINANCIAL STATEMENTS**

There were no findings related to the financial statements in 2014.

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

**PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2014-001**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

*Passed through the Colorado Department of Human Services*

Temporary Assistance for Needy Families (TANF) – CFDA # 93.558

**Eligibility**

**Significant Deficiency, Noncompliance**

Criteria: Per 9 Code of Colorado Regulations (CCR) 2503-1, §3.603.8, in order to receive Colorado Works benefits, the signature of the applicant or the specified caretaker with whom the dependent child is living is required on the application form, except for family preservation services.

Condition: During eligibility testing, it was noted that one (1) out of the forty (40) cases selected for testing did not have a signed application.

Context: The amount paid for this selection was \$539 out of a total of \$10,497 tested.

Cause: Inadequate controls related to proper management of files and recordkeeping or follow up with case management could have contributed to this finding.

Effect: The County was not in compliance with Colorado Department of Human Services requirements to evidence eligibility.

Questioned

Costs: \$539

Recommendation:

We recommend that the County implement a more thorough review of case management files for the program to ensure all required information is contained in the case file documentation.

Views of responsible officials and planned corrective actions:

Actions planned in response to finding: As our Community Support Specialists go through 2015 refresher training this will be a topic of training.

Responsible Party: Mary Lu Lechuga, Program Manager, 303-227-2332

Planned completion date for corrective action plan: Refresher training on this topic will be completed by June 30, 2015.

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

**Finding 2014-002**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

*Passed through the Colorado Department of Human Services*

Child Care and Development Block Grant (CCDF) – CFDA # 93.575

Child Care and Development Fund - Mandatory and Matching Funds – CFDA # 93.596

**Subrecipient Monitoring**

**Significant Deficiency, Noncompliance**

**Criteria:** Per OMB Circular A-133, "Grantees must notify subaward documents and agreements to ascertain if (a) at the time of subaward the pass-through entity made subrecipients aware of the award information (i.e., CFDA title and number; award name and number; if the award is research and development; and name of Federal awarding agency) and requirements imposed by laws, regulations, and the provisions of contract or grant agreements; (b) included for first-tier subrecipients the requirements for CCR/SAM registration, including maintaining a current SAM registration during the life of the subaward(s), and SEFA and SF-SAC presentation for ARRA-funded awards; and (c) the activities approved in the subaward documents were allowable.

**Condition:** During our subrecipient testing, it was noted that the County did not communicate to the only subrecipient that they were a subrecipient of federal funds through notification of the CFDA title and number, therefore the County did not communication all the required federal award information.

**Context:** The subrecipient agreement did not include the CFDA title and name of the federal program.

**Cause:** Inadequate controls related to the notification of federal award information to the subrecipient was the cause of this finding.

**Effect:** The County was not in compliance with OMB Circular A-133 requirements over subrecipient monitoring.

**Questioned**

**Costs:** None.

**Recommendation:**

We recommend that the County implement a more thorough process to verify all subrecipient agreements and related documentation contain all required subrecipient language.

**Views of responsible officials and planned corrective actions:**

Disagree, in part. The former provider of eligibility determination services was not considered a sub-recipient during the more than ten years they have performed this service for our CCCAP program. Characterization of this entity as a sub-recipient is questioned by the agency.



**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

Actions planned in response to finding: No further action is necessary. The contractual relationship with the cited service provider terminated December 31, 2014. The services formerly contracted to this provider are now performed by County staff.

Responsible party: Monica Sorenson, Client Services Manager, 303-604-1043

Planned completion date for corrective action plan: December 31, 2015

**Finding 2014-003**

**DEPARTMENT OF LABOR**

*Passed through the Colorado Department of Labor and Employment*

WIA Adult Program – CFDA # 17.258

WIA Youth Activities – CFDA # 17.259

WIA Dislocated Workers – CFDA # 17.278

**Allowable Costs/Cost Principles**

**Material Weakness, Noncompliance**

Criteria: Per OMB Circular A-87, Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after the fact distribution of the actual activity of each employee,
- (b) They must account for the total activity for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
  - (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
  - (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
  - (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

Condition: During our testing of payroll expenditures, it was noted that the majority of individuals had their time and effort report signed and then approved by a supervisor in the mid to late part of each month. It was discovered that there was not a process to reconcile the second half of the month for the effort reported for thirty-seven (37) employees tested out of forty (40) selections. Time is adjusted if the individual does not work the full time reported for payroll purposes; however, the certification of the employee's time is not

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

obtained to cover the full month worked and thus the individual grant that the employee's time was charged to could be over or under charged based on the employee's actual time and effort.

Context: The total amount of unsupported charges for these selections was \$1,101 out of a total of \$3,463 tested.

Cause: Inadequate controls related to the certification of time and effort and the timing of the certification could have contributed to this finding.

Effect: The County was not in compliance with OMB Circular A-87 requirements by not having the effort certified for the entire month.

Questioned  
Costs: \$1,101

Recommendation:

We recommend that the County implement either a quarterly reconciliation process to true up the effort reports or change the timing of the certifications to the end of the month in order to meet the compliance requirements surrounding and after-the-fact certification of time and effort.

Views of responsible officials and planned corrective actions:

Actions planned in response to finding: The time allocation policy has been modified to identify that all time allocation sheets will be submitted on the last workday of the month.

Responsible party: Phil Noble, WBC Administrator, 720-523-6915

Planned completion date for corrective action plan: The plan was implemented for the April 2015 processing month. The procedure is still pending signatures.

**Finding 2014-004**

DEPARTMENT OF LABOR

*Passed through the Colorado Department of Labor and Employment*

Employment Service/Wagner-Peyser Funded Activities – CFDA # 17.207

Disabled Veterans' Outreach Program (DVOP) – CFDA # 17.801

Local Veterans' Employment Representative (LVER) Program – CFDA # 17.804

**Allowable Costs/Cost Principles**

**Material Weakness, Noncompliance**

Criteria: Per OMB Circular A-87, Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after the fact distribution of the actual activity of each employee,
- (b) They must account for the total activity for which each employee is compensated,

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

(c) They must be prepared at least monthly and must coincide with one or more pay periods, and

(d) They must be signed by the employee.

(e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:

(i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;

(ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and

(iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

Condition: During our testing of payroll expenditures, it was noted that the majority of individuals had their time and effort report signed and then approved by a supervisor in the mid to late part of each month. It was discovered that there was not a process to reconcile the second half of the month for the effort reported for thirty-two (32) employees tested out of forty (40) selections. Time is adjusted if the individual does not work the full time reported for payroll purposes; however, the certification of the employee's time is not obtained to cover the full month worked and thus the individual grant that the employee's time was charged to could be over or under charged based on the employee's actual time and effort.

Context: The total amount of unsupported charges for these selections was \$1,010 out of a total of \$2,952 tested.

Cause: Inadequate controls related to the certification of time and effort and the timing of the certification could have contributed to this finding.

Effect: The County was not in compliance with OMB Circular A-87 requirements by not having the effort certified for the entire month.

Questioned  
Costs: \$1,010

Recommendation:

We recommend that the County implement either a quarterly reconciliation process to true up the effort reports or change the timing of the certifications to the end of the month in order to meet the compliance requirements surrounding and after-the-fact certification of time and effort.

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

Views of responsible officials and planned corrective actions:

Actions planned in response to finding: The time allocation policy has been modified to identify that all time allocation sheets will be submitted on the last workday of the month.

Responsible party: Phil Noble, WBC Administrator, 720-523-6915

Planned completion date for corrective action plan: The plan was implemented for the April 2015 processing month. The procedure is still pending signatures.

**Finding 2014-005**

DEPARTMENT OF LABOR

*Passed through the Colorado Department of Labor and Employment*

Employment Service/Wagner-Peyser Funded Activities – CFDA # 17.207

Disabled Veterans' Outreach Program (DVOP) – CFDA # 17.801

Local Veterans' Employment Representative (LVER) Program – CFDA # 17.804

**Allowable Activities and Allowable Costs/Cost Principles**  
**Significant Deficiency, Noncompliance**

Criteria: Per OMB Circular A-87, Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after the fact distribution of the actual activity of each employee,
- (b) They must account for the total activity for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
  - (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
  - (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
  - (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

Condition: During our testing of payroll expenditures, one (1) employee tested out of forty (40) selections did not have a time and effort allocation sheet for the time period tested. This employee's employment with the County had been terminated and a final time and effort report had not been obtained.

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

**Context:** The total amount of unsupported charge for this selected employee was \$7,168, which was charged to the grant for the month relating to the missing time and effort report.

**Cause:** Inadequate controls related to the certification of time and effort and the timing of the certification could have contributed to this finding.

**Effect:** The County was not in compliance with OMB Circular A-87 requirements by not having the required time and effort certification.

**Questioned Costs:** \$7,168

**Recommendation:**

We recommend that the County work with department management and the human resources department to implement the requirement of signing a time and effort certification prior to an employee receiving a final paycheck if the individual is paid with federal funds.

**Views of responsible officials and planned corrective actions:**

Actions planned in response to finding: The termination checklist is being revised to incorporate a manual pickup alert to Finance. This will force the employee to come to the office to pick up their final check, allowing the Workforce Business Center to collect the final time allocation sheet from the employee complete with signature.

Responsible party: Phil Noble, WBC Administrator, 720-523-6915

Planned completion date for corrective action plan: July 1, 2015

**Finding 2014-006**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Head Start – CFDA #93.600

**Matching**  
**Significant Deficiency, Noncompliance**

**Criteria:** Per OMB Circular A-133, "Grantees are required to contribute at least 20% of the costs of the program through cash or in-kind contributions, unless a lesser amount has been approved by ACF".

**Condition:** During matching testing over in-kind contributions, we found that the expenditures that were used to support in-kind contributions were based on an older County Cost Allocation Plan that was dated in 2012, rather than the more current 2014 plan.

**Context:** The County was not in compliance with matching requirements as they used the incorrect year's expenditures to support this requirement.

**ADAMS COUNTY, COLORADO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2014**

Cause: Inadequate controls related to the review of amounts reported for matching requirements could have contributed to this finding.

Effect: The County was not in compliance with OMB Circular A-133 requirements by using the incorrect amounts to support matching requirements.

Questioned  
Costs: None.

Recommendation:

We recommend that the County implement a more thorough review of matching requirements for the Head Start grant each year and ensure internal controls are functioning properly to monitor this requirement.

Views of responsible officials and planned corrective actions:

There is no disagreement with the audit finding. However, it is noted that the correction was made within the audit year. And, using the corrected amounts for the matching requirements, Adams County Head Start was in compliance because more in-kind match was achieved than the formula required.

Actions planned in response to finding: A refined process including a "tickler" reminder has been instituted so that the proper cost allocation plan data is updated annually.

Responsible party: John Reed, Fiscal Grants Analyst, 303-286-4126

Planned completion date for corrective action plan: November 1, 2015



**ADAMS COUNTY, COLORADO**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**For the Year Ended December 31, 2014**

**PART II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**Finding 2013-003      Inaccurate Schedule of Expenditures of Federal Awards and the Head Start Fund**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Head Start – CFDA # 93.600

**Allowable Activities and Allowable Costs/Cost Principles**  
**Significant Deficiency, Noncompliance**

Condition:      During our testing of the federal Head Start program and revenues recorded in the County's Head Start Fund, we found that federal revenues and non-federal revenues were not properly recorded for each category. This led to audit adjustments totaling \$31,828 to properly record the different types of revenues to match the federally funded portion of the Head Start Fund's revenues and an extensive reconciliation process so that revenues matched expenditures for the Head Start grant as the grant is on a reimbursement basis. The original Schedule of Expenditures of Federal Awards (SEFA) did not reflect the correct amount of expenditures funded from the grant and required revisions.

Recommendation:

We recommend the County implement a more thorough process to ensure that proper amounts are being reported for each revenue source within the Head Start Fund on an ongoing basis. We also recommend the County increase training and supervision provided for relevant employees so that expenditures and revenues are properly matched and the appropriate federal expenditures are reflected on the SEFA.

Current Status:

Resolved for the year ending December 31, 2014.

**Finding 2013-004**

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
Community Development Block Grant/Entitlement Grants (CDBG) – CFDA # 14.218

**Reporting**  
**Significant Deficiency, Noncompliance**

Condition:      Through the testing of the financial reporting requirements, we noted that the first three SF-425 quarterly reports were not filed within the one-month filing window. The fourth quarter 2013 report was filed on time.

**ADAMS COUNTY, COLORADO**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**For the Year Ended December 31, 2014**

Recommendation:

We recommend that the County monitor the process to ensure that required reports are completed and submitted timely for the CDBG program. This should include monitoring of reporting requirements to ensure the program requirements are met.

Current Status:

Resolved for the year ending December 31, 2014.

**Finding 2013-005**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

*Passed through the Colorado Department of Human Services*

Temporary Assistance to Needy Families (TANF) – CFDA # 93.558

**Eligibility**

**Significant Deficiency, Noncompliance**

Condition: Through the testing of the TANF program's case checking process for the County, one (1) case out of thirty-three (33) for testing was determined to not have the proper follow-up and corrective action from the case worker to resolve the identified errors. The case was transferred to another county prior to documentation of resolution of the errors in the case file and/or CBMS.

Recommendation:

We recommend that the County implement an additional layer of review and follow-up after the case checking process is completed to ensure the procedures are being fully performed and any errors identified are documented in the case file and/or CBMS as evidence.

Current Status:

Resolved for the year ending December 31, 2014.

**Finding 2013-006**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

*Passed through the Colorado Department of Human Services*

Temporary Assistance to Needy Families (TANF) – CFDA # 93.558

Adoption Assistance – CFDA # 93.659

Child Support Enforcement – CFDA # 93.563

State Administrative Matching Grants for the Supplemental Nutrition Assistance Program – CFDA # 10.561

Food Stamps Workfare Grant – CFDA # 10.551

**ADAMS COUNTY, COLORADO**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**For the Year Ended December 31, 2014**

**Procurement, Suspension and Debarment**  
**Significant Deficiency, Noncompliance**

Condition: During testing of the Human Services cost pool contract payments, the County was unable to demonstrate evidence that the County's purchasing department had performed the required website verification for the six (6) vendors selected for testing. It was noted that at the time the sample was tested the vendors were not listed on the website as being suspended or debarred.

Recommendation:

We recommend that the County implement a process of retaining a screen shot of the excluded vendor website (SAM.gov) verification for vendors that are paid through federal funding.

Current Status:

Resolved for the year ending December 31, 2014.

**Finding 2013-007**

DEPARTMENT OF LABOR

*Passed through the Colorado Department of Labor and Employment*

Employment Service/Wagner-Peyser Funded Activities – CFDA # 17.207

Disabled Veterans' Outreach Program (DVOP) – CFDA # 17.801

Local Veterans' Employment Representative (LVER) Program – CFDA # 17.804

**Allowable Activities and Allowable Costs/Cost Principles**  
**Significant Deficiency, Noncompliance**

Condition: Through testing of the payroll expenditures, we found that one (1) employee selected for testing did not have the proper supporting time and effort documentation completed to support the allocation of time charged to the program. The amount charged for this employee was related to an extended leave of absence. The total amount charged to the grant for this selection was \$1,339 out of a total of \$121,229 tested.

Recommendation:

We recommend that the County implement a review process over the monthly time allocation calculation process and journal entry recorded to charge the expenditures to the program each month to ensure that amounts allocated are properly supported and calculated for each program.

Current Status:

Repeat finding for the current year ending December 31, 2014. See Finding 2014-004.

**ADAMS COUNTY, COLORADO**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**For the Year Ended December 31, 2014**

**Finding 2013-008**

**Inaccurate Schedule of Expenditures of Federal Awards**

**Significant Deficiency**

Condition: During our testing of completeness of the SEFA, we found that the Child and Adult Food Care Program, CFDA # 10.558, had not been included on the SEFA. Total expenditures for this program for the 2013 fiscal year totaled \$151,824.

Recommendation:

We recommend that the County implement a more thorough review of the SEFA completeness process as a part of its year-end procedures to determine that all federal grant activity is properly presented.

Current Status:

Resolved for the year ending December 31, 2014.

**Finding 2013-009**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Head Start – CFDA # 93.600

**Matching, Level of Effort, Earmarking**  
**Significant Deficiency, Noncompliance**

Condition: During our matching testing over in-kind contributions, we found that the expenditures that were used to support in-kind contributions were based on an older County Cost Allocation Plan that was dated in 2012, rather than the more current plan relating to the 2013 fiscal year.

Recommendation:

We recommend that the County implement a more thorough review of matching requirements for the Head Start grant each year and ensure internal controls are functioning properly to monitor this requirement.

Current Status:

Repeat finding for the current year ending December 31, 2014. See Finding 2014-006.

**Finding 2013-010**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Head Start – CFDA # 93.600

**Cash Management**  
**Significant Deficiency, Noncompliance**

**ADAMS COUNTY, COLORADO**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**For the Year Ended December 31, 2014**

Condition: During our testing of three (3) months of requests for reimbursement related to cash management requirements, we found that there was no evidence of a review process prior to the requests for reimbursement being submitted. Additionally, the supporting detail for one (1) selection was difficult to distinguish how it related to the request as it was based on program year and not fiscal year.

Recommendation:

We recommend that the County implement a more thorough review of the request for reimbursement process to verify that the proper amounts are being reported and that supporting documentation provides a sufficient audit trail for all amounts reported.

Current Status:

Resolved for the year ending December 31, 2014.

**Finding 2013-011**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
*Passed through the Colorado Department of Human Services*  
Temporary Assistance to Needy Families (TANF) – CFDA # 93.558

**Eligibility**  
**Significant Deficiency, Noncompliance**

Condition: During our Eligibility testing, it was noted that one (1) out of the forty-three (43) cases selected for testing did not have a signed individual responsibility contract (IRC).

Recommendation:

We recommend that the County implement a more thorough review of case management files for the program to ensure all required information is contained in the case file documentation.

Current Status:

Resolved for the year ending December 31, 2014.

**Finding 2013-012**

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
*Passed through the Colorado Department of Human Services*  
Temporary Assistance to Needy Families (TANF) – CFDA # 93.558

**Eligibility**  
**Significant Deficiency, Noncompliance**

**ADAMS COUNTY, COLORADO**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**For the Year Ended December 31, 2014**

Condition: During our Eligibility testing, it was noted that one (1) out of the forty-three (43) cases selected for testing did not have sufficient supporting documentation to provide enough audit evidence to show that the cash assistance was in compliance with the criteria listed above.

Recommendation:

We recommend that the County implement a more thorough review of case management files for the program to ensure all required information is contained in the case file documentation.

Current Status:

Resolved for the year ending December 31, 2014.



The public report burden for this information collection is estimated to average 380 hours annually.

<b>LOCAL HIGHWAY FINANCE REPORT</b>		City or County: Adams County
		YEAR ENDING : December 2014
This Information From The Records Of (example - City of _ or County of _) County of Adams	Prepared By: Phone:	Laura Garcia 7205236239

**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

**II. RECEIPTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT
<b>A. Receipts from local sources:</b>	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	
3. Other local imposts (from page 2)	27,707,315
4. Miscellaneous local receipts (from page 2)	2,797,365
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	30,504,679
<b>B. Private Contributions</b>	5,236,137
<b>C. Receipts from State government</b> (from page 2)	8,811,457
<b>D. Receipts from Federal Government</b> (from page 2)	212,361
<b>E. Total receipts (A.7 + B + C + D)</b>	44,764,634

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT
<b>A. Local highway disbursements:</b>	
1. Capital outlay (from page 2)	7,931,687
2. Maintenance:	14,905,594
3. Road and street services:	
a. Traffic control operations	1,228,205
b. Snow and ice removal	285,839
c. Other	
d. Total (a. through c.)	1,514,043
4. General administration & miscellaneous	11,770,175
5. Highway law enforcement and safety	469,399
6. Total (1 through 5)	36,590,898
<b>B. Debt service on local obligations:</b>	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
<b>C. Payments to State for highways</b>	
<b>D. Payments to toll facilities</b>	
<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	36,590,898

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>				0
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				0

**V. LOCAL ROAD AND STREET FUND BALANCE**

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	23,948,119	44,764,634	36,590,898	32,121,855	0

Notes and Comments:

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
Colorado  
YEAR ENDING (mm/yy):  
December 2014

**II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments	6,007,036.09	a. Interest on investments	902.97
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	10,966,472.31	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	485,586.96	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses	112,427.48	f. Charges for Services	589.20
5. Specific Ownership &/or Other	10,135,791.69	g. Other Misc. Receipts	28,604.02
6. Total (1. through 5.)	21,700,278.44	h. Other Insurance/Local Agencies	2,767,268.75
c. Total (a. + b.)	27,707,314.53	i. Total (a. through h.)	2,797,364.94
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	8,390,435.52	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	212,361
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	421,021.50	d. Federal Transit Admin	
d. Other (Specify) CDOT	-	e. U.S. Corps of Engineers	
e. Other (Specify) Fines		f. Other Federal	
f. Total (a. through e.)	421,021.50	g. Total (a. through f.)	212,361
4. Total (1. + 2. + 3.f)	8,811,457.02	3. Total (1. + 2.g)	
			(Carry forward to page 1)

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL**

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements		7,302,614.19	7,302,614.19
(3). System Preservation		623,372.93	623,372.93
(4). System Enhancement & Operation		5,700.00	5,700.00
(5). Total Construction (1) + (2) + (3) + (4)	0	7,931,687.12	7,931,687.12
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	7,931,687.12	7,931,687.12
			(Carry forward to page 1)

Notes and Comments: