




# **City of Colorado Springs**

## **Single Audit Reports**

December 31, 2024



**City of Colorado Springs  
Contents  
December 31, 2024**

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**City of Colorado Springs  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2024**

| Direct Grant/Program Title  | Direct/Pass-Through | Direct Agency/Pass-Through Entity        | Assistance Listing Number | Identifying Grant Number | Total Program Disbursements or Expenditures | Subrecipients Amount |
|---|---------------------|--|---------------------------|--------------------------|---|----------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                                       |                     |  |                           |                          |   |                      |
| Inflation Reduction Act Urban & Community Forestry Program                  | Direct              | USDA FOREST SERVICE                      | 10.727                    | 24-DG-11021600-002       | \$ 51,169                                   | \$ -                 |
| <i>Inflation Reduction Act Urban &amp; Community Forestry Program Total</i> |                     |  |                           |                          | 51,169                                      | -                    |
| <b>Total U.S. Department of Agriculture</b>                                 |                     |  |                           |                          | 51,169                                      | -                    |
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                     |                     |  |                           |                          |   |                      |
| COVID-19 - Community Development Block Grants/Entitlement Grants            | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-20-MW-08-0004          | 67,394                                      | -                    |
| Community Development Block Grants/Entitlement Grants                       | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-18-MC-08-0004          | 1,933                                       | -                    |
| Community Development Block Grants/Entitlement Grants                       | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-19-MC-08-0004          | 3,326                                       | -                    |
| Community Development Block Grants/Entitlement Grants                       | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-20-MC-08-0004          | 79,776                                      | 5,765                |
| Community Development Block Grants/Entitlement Grants                       | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-21-MC-08-0004          | 719,802                                     | 400,363              |
| Community Development Block Grants/Entitlement Grants                       | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-22-MC-08-0004          | 697,733                                     | 525,060              |
| Community Development Block Grants/Entitlement Grants                       | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-23-MC-08-0004          | 941,265                                     | 826,868              |
| Community Development Block Grants/Entitlement Grants                       | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.218                    | B-24-MC-08-0004          | 961,328                                     | 377,024              |
| <i>CDBG - Entitlement Grants Cluster Total</i>                              |                     |  |                           |                          | 3,472,557                                   | 2,135,080            |
| Emergency Solutions Grant Program   | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.231                    | E-22-MC-08-0004          | 26,494                                      | 26,494               |
| Emergency Solutions Grant Program   | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.231                    | E-23-MC-08-0004          | 118,045                                     | 117,729              |
| Emergency Solutions Grant Program   | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.231                    | E-24-MC-08-0004          | 116,543                                     | 94,304               |
| <i>Emergency Solutions Grant Program Total</i>                              |                     |  |                           |                          | 261,082                                     | 238,527              |
| COVID-19 - Home Investment Partnerships Program                             | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-21-MP-08-0203          | 232,262                                     | 26,322               |
| Home Investment Partnerships Program  | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-17-MC-08-0203          | 7,094                                       | -                    |
| Home Investment Partnerships Program  | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-19-MC-08-0203          | 380,721                                     | -                    |
| Home Investment Partnerships Program  | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-20-MC-08-0203          | 361,235                                     | 126,284              |
| Home Investment Partnerships Program  | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-21-MC-08-0203          | 903,903                                     | -                    |
| Home Investment Partnerships Program  | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-22-MC-08-0203          | 331,218                                     | -                    |
| Home Investment Partnerships Program  | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-23-MC-08-0203          | 141,718                                     | -                    |
| Home Investment Partnerships Program  | Direct              | SECRETARY OF HOUSING & URBAN DEVELOPMENT | 14.239                    | M-24-MC-08-0203          | 1,657                                       | -                    |
| <i>Home Investment Partnerships Program Total</i>                           |                     |  |                           |                          | 2,359,808                                   | 152,606              |
| <b>Total U.S. Department of Housing and Urban Development</b>               |                     |  |                           |                          | 6,093,447                                   | 2,526,213            |

**City of Colorado Springs  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2024**

**(Continued)**

| <u>Direct Grant/Program Title</u>                                      | <u>Direct/Pass-Through</u> | <u>Direct Agency/Pass-Through Entity</u> | <u>Assistance Listing Number</u> | <u>Identifying Grant Number</u> | <u>Total Program Disbursements or Expenditures</u> | <u>Subrecipients Amount</u> |
|--|----------------------------|--|----------------------------------|---------------------------------|--|-----------------------------|
| <b>U.S. DEPARTMENT OF INTERIOR</b>                                     |                            |  |                                  |                                 |  |                             |
| Outdoor Recreation Acquisition, Development and Planning               | Pass-Through               | COLORADO PARKS AND WILDLIFE              | 15.916                           | 168803                          | 569,083  | -                           |
| <i>Outdoor Recreation Acquisition, Development and Planning Total</i>  |                            |  |                                  |                                 | 569,083  | -                           |
| <b>Total U.S. Department of Interior</b>                               |                            |  |                                  |                                 | 569,083  | -                           |
| <b>U.S. DEPARTMENT OF JUSTICE</b>                                      |                            |  |                                  |                                 |  |                             |
| Missing Children's Assistance  | Direct                     | OFFICE OF JUSTICE PROGRAMS               | 16.543                           | 15PJDP-21-GK-03813-MECP         | 519,045  | 173,859                     |
| Missing Children's Assistance  | Direct                     | OFFICE OF JUSTICE PROGRAMS               | 16.543                           | 15PJDP-24-GK-04188-MECP         | 101,096  | -                           |
| <i>Missing Children's Assistance Total</i>                             |                            |  |                                  |                                 | 620,141  | 173,859                     |
| Crime Victim Assistance  | Pass-Through               | COLORADO DEPARTMENT OF PUBLIC SAFETY     | 16.575                           | 2022-VA-23-133-04               | 349,996  | -                           |
| <i>Crime Victim Assistance Total</i>                                   |                            |  |                                  |                                 | 349,996  | -                           |
| Violence Against Women Formula Grants                                  | Pass-Through               | COLORADO DEPARTMENT OF PUBLIC SAFETY     | 16.588                           | 2022-VW-23-165-04               | 75,635   | -                           |
| <i>Violence Against Women Formula Grants Total</i>                     |                            |  |                                  |                                 | 75,635   | -                           |
| Residential Substance Abuse Treatment for State Prisoners              | Pass-Through               | COLORADO DIVISION OF CRIMINAL JUSTICE    | 16.593                           | 2022-GP-23-05-2                 | 21,609   | -                           |
| <i>Residential Substance Abuse Treatment for State Prisoners Total</i> |                            |  |                                  |                                 | 21,609   | -                           |
| Project Safe Neighborhoods   | Pass-Through               | COLORADO DEPARTMENT OF PUBLIC SAFETY     | 16.609                           | 2022-GP-23-05                   | 71,893   | -                           |
| <i>Project Safe Neighborhoods Total</i>                                |                            |  |                                  |                                 | 71,893   | -                           |
| Public Safety Partnership and Community Policing Grants                | Direct                     | OFFICE OF COMMUNITY ORIENTED             | 16.710                           | 15JCOPS-23-GG-02525-PPSE        | 173,000  | -                           |
| <i>Public Safety Partnership and Community Policing Grants Total</i>   |                            |  |                                  |                                 | 173,000  | -                           |
| Edward Byrne Memorial Justice Assistance Grant Program                 | Direct                     | OFFICE OF JUSTICE PROGRAMS               | 16.738                           | 15PBJA-22-GG-02206-JAGX         | 91,487   | -                           |
| Edward Byrne Memorial Justice Assistance Grant Program                 | Direct                     | OFFICE OF JUSTICE PROGRAMS               | 16.738                           | 5PBJA-23-GG-03203-JAGX          | 193,121  | 50,346                      |
| Edward Byrne Memorial Justice Assistance Grant Program                 | Pass-Through               | COLORADO DEPARTMENT OF PUBLIC SAFETY     | 16.738                           | 2022-DJ-23-01-15-1              | 50,000   | -                           |
| Edward Byrne Memorial Justice Assistance Grant Program                 | Pass-Through               | COLORADO DIVISION OF CRIMINAL JUSTICE    | 16.738                           | 2023-DJ-24-01-20-2              | 13,204   | -                           |
| <i>Edward Byrne Memorial Justice Assistance Grant Program Total</i>    |                            |  |                                  |                                 | 347,812  | 50,346                      |
| DNA Backlog Reduction Program  | Direct                     | OFFICE OF JUSTICE PROGRAMS               | 16.741                           | 15BPJA-22-GG-01733-DNAX         | 169,318  | -                           |
| DNA Backlog Reduction Program  | Direct                     | OFFICE OF JUSTICE PROGRAMS               | 16.741                           | 15PBJA-23-GG-01260-DNAX         | 119,491  | -                           |
| <i>DNA Backlog Reduction Program Total</i>                             |                            |  |                                  |                                 | 288,809  | -                           |
| Body Worn Camera Policy and Implementation                             | Direct                     | OFFICE OF JUSTICE PROGRAMS               | 16.835                           | 15PBJA-21-GG-04385-BWCX         | 29,581   | -                           |
| <i>Body Worn Camera Policy and Implementation Total</i>                |                            |  |                                  |                                 | 29,581   | -                           |
| Equitable Sharing Program  | Direct                     | DRUG ENFORCEMENT ADMINISTRATION          | 16.922                           | Not Provided                    | 618,027  | -                           |
| <i>Equitable Sharing Program Total</i>                                 |                            |  |                                  |                                 | 618,027  | -                           |
| <b>Total U.S. Department of Justice</b>                                |                            |  |                                  |                                 | 2,596,503  | 224,205                     |

**City of Colorado Springs  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2024**

**(Continued)**

| Direct Grant/Program Title   | Direct/Pass-Through | Direct Agency/Pass-Through Entity | Assistance Listing Number | Identifying Grant Number  | Total Program Disbursements or Expenditures | Subrecipients Amount |
|--|---------------------|-----------------------------------|---------------------------|---------------------------|---|----------------------|
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>   |                     |                                   |                           |                           |   |                      |
| Airport Improvement Program  | Direct              | FEDERAL AVIATION ADMINISTRATION   | 20.106                    | 3-08-0010-078-2023        | 4,829,423                                   | -                    |
| Airport Improvement Program  | Direct              | FEDERAL AVIATION ADMINISTRATION   | 20.106                    | 3-08-0010-079-2023        | 1,667,444                                   | -                    |
| Airport Improvement Program  | Direct              | FEDERAL AVIATION ADMINISTRATION   | 20.106                    | 3-08-0010-080-2023        | 4,092,000                                   | -                    |
| Airport Improvement Program  | Direct              | FEDERAL AVIATION ADMINISTRATION   | 20.106                    | 3-08-0010-081-2024        | 6,373,663                                   | -                    |
| Airport Improvement Program  | Direct              | FEDERAL AVIATION ADMINISTRATION   | 20.106                    | 3-08-0010-082-2024        | 3,620,212                                   | -                    |
| Airport Improvement Program  | Direct              | FEDERAL AVIATION ADMINISTRATION   | 20.106                    | 3-08-0010-083-2024        | 3,306,016                                   | -                    |
| <i>Airport Improvement Program Total</i>   |                     |                                   |                           |                           | <u>23,888,758</u>                           | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | AQC M240-159 (19946)      | 475,156                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | STU M240-165 (21635)      | 71,104                                      | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | STU M240-154 (19809)      | 190,305                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Direct              | U.S. DEPARTMENT OF TRANSPORTATION | 20.205                    | 693JJ32440106             | 202,897                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | STM M240-170 (22178)      | 284,485                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | SHO M240-207 (25070)      | 84,868                                      | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | SHO M240- 201 (24597)     | 147,096                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | TAP M240-182 (23771)      | 57,262                                      | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | SPFF M240- 214 (25894)    | 443,217                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | TRG M240-175 (23057)      | 105,827                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | C M240-206 (24883)        | 116,579                                     | -                    |
| Highway Planning and Construction (Federal-Aid Highway Program)  | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.205                    | STM M240-163 (21130)      | 7,486                                       | -                    |
| <i>Highway Planning and Construction Total</i>   |                     |                                   |                           |                           | <u>2,186,282</u>                            | -                    |
| Consolidated Rail Infrastructure and Safety Improvements   | Direct              | U.S. DEPARTMENT OF TRANSPORTATION | 20.325                    | 69A36523403930CRSCO       | 607,432                                     | -                    |
| <i>Consolidated Rail Infrastructure and Safety Improvements Total</i>                                  |                     |                                   |                           |                           | <u>607,432</u>                              | -                    |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research              | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.505                    | PO #491003239             | 85,004                                      | -                    |
| Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research              | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.505                    | 22-HTR-ZL-00384           | 5,629                                       | -                    |
| <i>Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Total</i> |                     |                                   |                           |                           | <u>90,633</u>                               | -                    |
| Federal Transit—Formula Grants (Urbanized Area Formula Program)  | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.507                    | CO-2019-010-00            | 128,979                                     | -                    |
| Federal Transit—Formula Grants (Urbanized Area Formula Program)  | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.507                    | CO-2022-026-00            | 39,638                                      | -                    |
| Federal Transit—Formula Grants (Urbanized Area Formula Program)  | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.507                    | CO-2022-009-00            | 156,080                                     | -                    |
| Federal Transit—Formula Grants (Urbanized Area Formula Program)  | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.507                    | CO-2024-008-01            | 7,904,408                                   | -                    |
| COVID-19 - Federal Transit—Formula Grants (Urbanized Area Formula Program)                             | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.507                    | CO-2022-027-00            | 227,744                                     | -                    |
| Federal Transit—Formula Grants (Urbanized Area Formula Program)  | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.507                    | CO-2021-024-00            | 25,169                                      | -                    |
| Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs                        | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.526                    | CO-2024-022-00            | 3,461,977                                   | -                    |
| <i>Federal Transit Cluster Total</i>   |                     |                                   |                           |                           | <u>11,943,995</u>                           | -                    |
| Public Transportation Research, Technical Assistance, and Training                                     | Direct              | FEDERAL TRANSIT ADMINISTRATION    | 20.514                    | CO-2021-019-00            | 107,543                                     | -                    |
| <i>Public Transportation Research, Technical Assistance, and Training Total</i>                        |                     |                                   |                           |                           | <u>107,543</u>                              | -                    |
| State and Community Highway Safety   | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.600                    | 24-HTS-ZL-00212/491003277 | 126,993                                     | -                    |
| <i>Highway Safety Cluster Total</i>  |                     |                                   |                           |                           | <u>126,993</u>                              | -                    |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated                                   | Pass-Through        | COLO DEPT OF TRANSPORTATION       | 20.608                    | 24-HTS-ZL-00224/491003289 | 77,779                                      | -                    |
| <i>Minimum Penalties for Repeat Offenders for Driving While Intoxicated Total</i>                      |                     |                                   |                           |                           | <u>77,779</u>                               | -                    |
| Safe Streets and Roads for All   | Direct              | FEDERAL HIGHWAY ADMINISTRATION    | 20.939                    | 693JJ32440203             | 15,037                                      | -                    |
| <i>Safe Streets and Roads for All</i>  |                     |                                   |                           |                           | <u>15,037</u>                               | -                    |
| Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program                       | Direct              | U.S. DEPARTMENT OF TRANSPORTATION | 20.941                    | 69A3552341025 SMARTFY22N1 | 1,406,610                                   | -                    |
| <i>Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program Total</i>          |                     |                                   |                           |                           | <u>1,406,610</u>                            | -                    |
| <b>Total U.S. Department of Transportation</b>   |                     |                                   |                           |                           | <u>40,451,062</u>                           | -                    |

**City of Colorado Springs  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2024**

**(Continued)**

| Direct Grant/Program Title  | Direct/Pass-Through | Direct Agency/Pass-Through Entity       | Assistance Listing Number | Identifying Grant Number  | Total Program Disbursements or Expenditures | Subrecipients Amount |
|---|---------------------|---|---------------------------|---------------------------|---|----------------------|
| <b>U.S. DEPARTMENT OF THE TREASURY</b>  |                     |   |                           |                           |   |                      |
| COVID-19 - Emergency Rental Assistance Program<br><i>Emergency Rental Assistance Program Total</i>  | Direct              | U.S. DEPARTMENT OF THE TREASURY         | 21.023                    | ERAE0232                  | 757,565                                     | 740,765              |
|   |                     |   |                           |                           | 757,565                                     | 740,765              |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds  | Pass-Through        | 4th JUDICIAL DISTRICT ATTORNEY'S OFFICE | 21.027                    | 04-24-17-ARPA             | 24,038                                      | -                    |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds  | Pass-Through        | COLO DEPT OF TRANSPORTATION             | 21.027                    | 23-HTR-ZL-00178/          | 576,319                                     | -                    |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds  | Direct              | U.S. DEPARTMENT OF THE TREASURY         | 21.027                    | SLFRP0270                 | 16,375,276                                  | 175,081              |
| COVID-19 - Coronavirus State and Local Fiscal Recovery Funds<br><i>Coronavirus State and Local Fiscal Recovery Funds Total</i>                                  | Pass-Through        | EL PASO COUNTY FINANCIAL SERVICES       | 21.027                    | WP-2022-017               | 237,800                                     | -                    |
|   |                     |   |                           |                           | 17,213,433                                  | 175,081              |
| <b>Total U.S. Department of the Treasury</b>  |                     |   |                           |                           | <b>17,970,998</b>                           | <b>915,846</b>       |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>   |                     |   |                           |                           |   |                      |
| National Bioterrorism Hospital Preparedness Program   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC HEALTH    | 93.889                    | 2024*0147                 | 448,255                                     | -                    |
| National Bioterrorism Hospital Preparedness Program<br><i>National Bioterrorism Hospital Preparedness Program Total</i>   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC HEALTH    | 93.889                    | 2025*0084                 | 77,304                                      | -                    |
|   |                     |   |                           |                           | 525,559                                     | -                    |
| Block Grants for Community Mental Health Services<br><i>Block Grants for Community Mental Health Services Total</i>   | Pass-Through        | COLORADO DEPARTMENT OF HUMAN SERVICES   | 93.958                    | 24IBEH184677/25IBEH191666 | 435,397                                     | -                    |
|   |                     |   |                           |                           | 435,397                                     | -                    |
| <b>Total U.S. Department of Health and Human Services</b>   |                     |   |                           |                           | <b>960,956</b>                              | <b>-</b>             |
| <b>EXECUTIVE OFFICE OF THE PRESIDENT</b>  |                     |   |                           |                           |   |                      |
| High Intensity Drug Trafficking Areas Program   | Pass-Through        | OFFICE OF NATIONAL DRUG CONTROL POLICY  | 95.001                    | G24RM0049A                | 92,846                                      | 3,750                |
| High Intensity Drug Trafficking Areas Program<br><i>High Intensity Drug Trafficking Areas Program Total</i>   | Pass-Through        | OFFICE OF NATIONAL DRUG CONTROL POLICY  | 95.001                    | G24RM0049A                | 295,879                                     | 103,817              |
|   |                     |   |                           |                           | 388,725                                     | 107,567              |
| <b>Total Executive Office of the President</b>  |                     |   |                           |                           | <b>388,725</b>                              | <b>107,567</b>       |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>   |                     |   |                           |                           |   |                      |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters)<br><i>Disaster Grants - Public Assistance (Presidentially Declared Disasters) Total</i> | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.036                    | Not Provided              | 1,570,035                                   | -                    |
|   |                     |   |                           |                           | 1,570,035                                   | -                    |
| Hazard Mitigation Grant   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.039                    | 23HMG44984R-MCRR          | 295,782                                     | -                    |
| Hazard Mitigation Grant<br><i>Hazard Mitigation Grant Total</i>   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.039                    | 22HMG-3R-CS-PP            | 266,321                                     | -                    |
|   |                     |   |                           |                           | 562,103                                     | -                    |
| Assistance to Firefighters Grant<br><i>Assistance to Firefighters Grants Total</i>  | Direct              | FEDERAL EMERGENCY MANAGEMENT AGENCY     | 97.044                    | EMW-2022-FG-01363         | 319,752                                     | -                    |
|   |                     |   |                           |                           | 319,752                                     | -                    |
| BRIC: Building Resilient Infrastructure and Communities<br><i>BRIC: Building Resilient Infrastructure and Communities Total</i>                                 | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.047                    | 18PDM23CS                 | 801,653                                     | -                    |
|   |                     |   |                           |                           | 801,653                                     | -                    |
| Homeland Security Grant Program   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.067                    | 20SHS21SCR                | 16,424                                      | -                    |
| Homeland Security Grant Program   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.067                    | 21SHS22SCR                | 158,437                                     | -                    |
| Homeland Security Grant Program   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.067                    | 22SHS23SCR                | 151,526                                     | -                    |
| Homeland Security Grant Program   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.067                    | 23SHS24SCR                | 231,103                                     | -                    |
| Homeland Security Grant Program<br><i>Homeland Security Grant Program Total</i>   | Pass-Through        | COLORADO DEPARTMENT OF PUBLIC SAFETY    | 97.067                    | 24SHS-25-SCR              | 15,674                                      | -                    |
|   |                     |   |                           |                           | 573,164                                     | -                    |
| <b>Total U.S. Department of Homeland Security</b>   |                     |   |                           |                           | <b>3,826,707</b>                            | <b>-</b>             |
| <b>Total Direct Expenditures</b>  |                     |   |                           |                           | <b>\$ 72,908,650</b>                        | <b>\$ 3,773,831</b>  |

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of Colorado Springs (the City) under programs of the federal government for the year ended December 31, 2024. The City's reporting entity is defined in note I.A in the City's basic financial statements for the year ended December 31, 2024.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City. The Schedule includes federally funded projects received directly from federal agencies and the federal amount of pass-through awards received by the City through the State of Colorado or other non-federal entities.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. The City's summary of significant accounting policies is presented in note I.D to the City's basic financial statements for the year ended December 31, 2024. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore some amounts presented in the Schedule may differ from amounts presented in or used in the preparation of the basic financial statements or reports to federal agencies. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. Revolving Loan Funds**

The City has certain revolving loan funds as follows:

| <b>Assistance Listing<br/>Number</b> | <b>Program Name</b>  | <b>Outstanding<br/>Balance at<br/>December 31, 2024</b> |
|--------------------------------------|--|---|
| 14.218                               | Community Development Block Grants –<br>Entitlement Grants | \$ 14,090,876   |
| 14.239                               | HOME Investment Partnership Program                        | <u>20,804,822</u>                                       |
|                                      |  | <u>\$ 34,895,698</u>                                    |

These loans do not have continuing compliance requirements and have not been included in the accompany Schedule.

**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***

**Independent Auditor's Report**

Honorable Mayor and Members  
of City Council and City Auditor  
City of Colorado Springs  
Colorado Springs, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Colorado Springs (the City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 26, 2025. Our report contained an "Emphasis of Matter" paragraph for a change in accounting principle. Our report also includes a reference to other auditors who audited the financial statements of the discretely presented component units, except the Pikes Peak Regional Communications Network (PPRCN) and a reference to other auditors who audited the financial statements of Colorado Springs Utilities, presented as a major enterprise fund, and the financial statements of Public Authority for Colorado Energy (PACE), presented as a blended component unit (major enterprise fund), as described in our report on the City'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. With the exception of PPRCN, the financial statements of the discretely presented component units, and the financial statements of PACE, presented as a blended component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, with the exception of PPRCN, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the discretely presented component units, or PACE, presented as a blended component unit.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

**Forvis Mazars, LLP**

**Colorado Springs, Colorado  
June 26, 2025**

**Report on Compliance for Each Major Federal Program,  
Report on Internal Control Over Compliance, and  
Report on Schedule of Expenditures of Federal Awards  
Required by the Uniform Guidance**

**Independent Auditor's Report**

Honorable Mayor and Members  
of City Council and City Auditor  
City of Colorado Springs  
Colorado Springs, Colorado

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

**Opinion on Each Major Federal Program**

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

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

**Basis for Opinion on Each Major Federal Program**

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

We are required to be independent of the City 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 City's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

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

## **Auditor’s 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 City’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 City’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 City’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 City’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 City’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 “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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 City of Colorado Springs, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated June 26, 2025, which contained unmodified opinions and included an "Emphasis of Matter" paragraph for a change in accounting principle and a reference to the reports of other auditors. 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 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 GAAS. 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.

**Forvis Mazars, LLP**

**Colorado Springs, Colorado  
June 26, 2025**

**City of Colorado Springs  
 Schedule of Findings and Questioned Costs  
 Year Ended December 31, 2024**

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
 Unmodified  Qualified  Adverse  Disclaimer
  
2. Internal control over financial reporting:  
 Material weakness(es) identified?  Yes  No  
 Significant deficiency(ies) identified?  Yes  None Reported
  
3. Noncompliance material to the financial statements noted?  Yes  No

**Federal Awards**

4. Internal control over major federal awards programs:  
 Material weakness(es) identified?  Yes  No  
 Significant deficiency(ies) identified?  Yes  None Reported
  
5. Type of auditor’s report issued on compliance for major federal award program(s):  
 Unmodified  Qualified  Adverse  Disclaimer
  
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

7. Identification of major federal programs:

| <u>Assistance Listing Numbers</u> | <u>Name of Federal Program or Cluster</u>                    |
|-----------------------------------|--|
| 21.023                            | COVID-19 – Emergency Rental Assistance Program               |
| 21.027                            | COVID-19 – Coronavirus State and Local Fiscal Recovery Funds |

8. Dollar threshold used to distinguish between Type A and Type B programs: \$2,187,260.
  
9. Auditee qualified as a low-risk auditee?  Yes  No

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**Section II – Financial Statement Findings**

| <b>Reference<br/>Number</b> | <b>Finding</b>            |
|-----------------------------|---------------------------|
|                             | No matters are reportable |

**Section III – Federal Award Findings and Questioned Costs**

| <b>Reference<br/>Number</b> | <b>Finding</b>            |
|-----------------------------|---------------------------|
|                             | No matters are reportable |

**City of Colorado Springs  
Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2024**

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| <b>Reference<br/>Number</b> | <b>Summary of Finding</b> | <b>Status</b> |
|-----------------------------|---------------------------|---------------|
|-----------------------------|---------------------------|---------------|

No matters are reportable