City of Aurora, Colorado

Single Audit Report

Year Ended December 31, 2016

City of Aurora, Colorado

December 31, 2016

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City of Aurora, Colorado Schedule of Expenditures of Federal Awards Year Ended December 31, 2016

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
Department of Agriculture				
Passed through from the Colorado Department of Public Health and Environment:				
Child and Adult Care Food Program	10.558	FLA CFP11000001	\$ 36,617	\$ -
Child and Adult Care Food Program	10.558	3CO300301	35,893	
Total 10.558			72,510	
Child Nutrition Cluster				
Passed through from the Colorado Department				
of Education: Summer Food Service Program for Children	10.559	4559	37,623	_
Total Child Nutrition Cluster	10.007	1007	37,623	
Total Department of Agriculture			110,133	
Total Department of Agriculture			110,155	<u> </u>
Department of Commerce				
Direct payments:				
Economic Development Cluster Economic Adjustment Assistance	11.307	N/A	198,713	-
Total Economic Development Cluster	11007		198,713	
Total Department of Commerce			198,713	
Four Department of Commerce			170,715	
Department of Housing and Urban Development				
Direct payments: Housing Counseling Assistance Program	14.169	N/A	36,500	
0 0 0	14.109	IN/A		
Total 14.169			36,500	
CDBG - Entitlement Grant Cluster Direct payments:				
Community Development Block Grants/Entitlement Grants	14.218	N/A	3,289,214	688,854
Total CDBG - Entitlement Grant Cluster			3,289,214	688,854
Emergency Solutions Grant Program	14.231	N/A	230,787	219,893
Total 14.231			230,787	219,893
HOME Investment Partnerships Program	14.239	N/A	1,349,722	1,340,647
Total 14.239	1 1120 /		1,349,722	1,340,647
Total Department of Housing and Urban Development			4,906,223	2,249,394
Total Department of Housing and Orban Development			4,900,225	2,247,374
Department of Interior				
Bureau of Land Management				
Direct payments: Fish, Wildlife and Plant Conservation Resource Management				
(Hayden Ranch Wetlands)	15.231	N/A	443	
Total 15.231			443	_
Total Department of Interior			443	

City of Aurora, Colorado Schedule of Expenditures of Federal Awards (continued) Year Ended December 31, 2016

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
Department of Justice Passed through from the City of Colorado Springs, Colorado: Missing Children's Assistance (Colorado Internet Crimes Against				
Children) (FY 2016) Missing Children's Assistance (Colorado Internet Crimes Against	16.543	2015-MC-FX-2030	5,240	-
Children) (FY 2017)	16.543	2015-MC-FX-K030	3,500	
Total 16.543			8,740	
Direct payments: Edward Byrne Memorial Justice Assistance Grant Program (FY2013)	16.738	N/A	3,201	
Edward Byrne Memorial Justice Assistance Grant Program (FY2014)	16.738	N/A	14,493	5,416
Edward Byrne Memorial Justice Assistance Grant Program (FY2015)	16.738	N/A	84,937	16,179
Edward Byrne Memorial Justice Assistance Grant Program (FY2016)	16.738	N/A	25,253	260
Passed through from the Colorado Division of Criminal Justice: Edward Byrne Memorial Justice Assistance Grant Program (2016 Judicial Planning JAG Grant)	16.738	2015-DJ-15-008686-02-2	41,437	_
Edward Byrne Memorial Justice Assistance Grant Program (2017 Judicial Planning JAG Grant)	16.738	2016-DJ-16-013591-02-3	13,482	-
Edward Byrne Memorial Justice Assistance Grant Program (Violence Prevention Program)	16.738	2014-DJ-14-003402-03-1	45,304	-
Edward Byrne Memorial Justice Assistance Grant Program (Violence Prevention Program)	16.738	2015-DJ-15-008590-03-2	125,576	125,576
Total 16.738			353,683	147,431
Direct payments: Equitable Sharing Program (Seizures-Federal) Equitable Sharing Program (MGTF Seizures-Federal)	16.922 16.922	N/A N/A	134,083 41,012	-
Total 16.922			175,095	
Total Department of Justice			537,518	147,431
Department of Transportation Highway Planning and Construction Cluster Passed through from the Colorado Department of Transportation: Highway Planning and Construction (Tollgate Bridge				
TIP Grant)	20.205	STE M055-029 (18452)	221	-
Highway Planning and Construction (Smith-Peoria Bicycle Pedestrian Improvements)	20.205	STE M055-031 (19042)	32,434	-

City of Aurora, Colorado Schedule of Expenditures of Federal Awards (continued) Year Ended December 31, 2016

Department of Transportation (continued) Bised through from the Colorado Department of Transportation (continued) 20.205 STU M055-032 (19011) 9,806 - Highway Planning and Construction (Ruice Mile Station Bicycle 20.205 M055 035 194,919 - Highway Planning and Construction (Colras Bike/Ped TP) 20.205 M055 033 128.659 - Highway Planning and Construction (Colras Bike/Ped TP) 20.205 M055 033 128.659 - Bicycle/Pedestrian Improvements) 20.205 M055 042 177.001 - Highway Planning and Construction (Colras Bike/Ped TP) 20.205 M055 042 177.001 - Using and Construction (Colras Bike/Ped TP) 20.205 M055 040 383.264 - Collos (TP Grain) 20.205 M055 040 383.264 - Total 20.05 and Highway Planning and Construction (Charle Lettersion ICA 1.205.444 - - Notes and Community Highway Stety (2017 Concell: 1.205.44 - - - Bise and Community Highway Stety (2017 Aurona Speed - 1.205.44 - -	Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
Hgbway Planning and Construction Cluster (continued) 20.205 STU M055.032 (19041) 9.806 - Hgbway Planning and Construction (Nine Mile Station Bicycle Pedestrian Improvement) 20.205 STU M055.032 (19041) 9.806 - Hgbway Planning and Construction (Caffae Bike/Ped TPP) 20.205 M055.033 128.659 - Highway Planning and Construction (Caffae Bike/Ped TPP) 20.205 M055.043 6.448 - Discycle Pedestrian Improvement 20.205 M055.042 177.001 - Bicycle Pedestrian Improvement 20.205 M055.040 383.264 - O21006 TPG Graut 20.205 M055.040 383.264 - Piscycle Pedestrian Improvement 20.205 M055.040 383.264 - Total 20.205 and Highway Planning and Construction (Chere Creter) 20.205 M055.040 383.264 - Piscycle Pedestrian Improvement - - - - - State and Construction (Chere Alead Colondo) 20.205 733 62.600 - - Stase and Community Highway Statey (2017 Aurora Speed	Department of Transportation (continued)				
Passed through from the Colorado Department of Transportation (continued): Highway Planning and Construction (Parker/Quincy TIP Rdwy Study) Study) Highway Planning and Construction (Coffax Bike-Ped TIP) Study) Highway Planning and Construction (Coffax Bike-Ped TIP) Study) Highway Planning and Construction (Coffax Bike-Ped TIP) 20.205 M055 033 128.699 Highway Planning and Construction (Coffax Bike-Ped TIP) 20.205 M055 042 177.001 Highway Planning and Construction (Coffax Bike-Ped TIP) 20.205 M055 042 177.001 Highway Planning and Construction (Coffax Bike-Ped TIP) 20.205 M055 042 177.001 Highway Planning and Construction (Coffax Bike-Ped TIP) 20.205 M055 042 177.001 128.505 Highway Planning and Construction (Coffax Bike-Ped TIP) 20.205 M055 041 235.055 Passed through from the Regional Air Quality Council: Highway Planning and Construction (Charge Ahead Colorado) 20.205 20.205 M055 041 235.055 Passed through from the Colorado Department of Transportation: Store and Community Highway Safety (2016 Aurona Speed Campaign) 20.600					
(continued): 92.025 STU M055-032 (1904) 9.806 - Highway Planning and Construction (Parker/Quincy TIP Rdwy 20.205 M055 035 194.919 - Study) 0.205 M055 035 194.919 - Highway Planning and Construction (Colfas Bike Ped TIP) 20.205 M055 043 62.865 - Highway Planning and Construction (Box Elder Creek) 20.205 M055 042 177.001 - Bicycle/Fedestrian Improvements) 20.205 M055 041 253.055 - Passed through from the Regional Air Quality Council: - - - - Highway Planning and Construction (Charge Ahead Colorado) 20.205 733 62.600 - Total 20.205 and Highway Planning and Construction Charge Ahead Colorado 20.205 733 62.600 - Highway Planning and Construction Charge Ahead Colorado 20.205 733 62.600 - Total 20.205 and Highway Safety Color Aurora Speed - - - - Comparigin 20.600 411007105 88.400 - -					
Pedestrian Improvements) 20.205 STU M05.5032 (19041) 9.806 Highway Planning and Construction (Parker/Quincy TIP Rdwy Study) 20.205 M055 035 194,919 - Highway Planning and Construction (Colfax Bike/Ped TIP) 20.205 M055 033 128,659 - Highway Planning and Construction (Colfax Bike/Ped TIP) 20.205 M055 042 177,001 - Bicycle/Pedestrian Improvements) 20.205 M055 041 233,055 - G21086 TIP Grant) Construction (Charge Akead Colorado) 20.205 M055 041 233,055 - Passed through from the Regional Air Quality Council: Highway Planning and Construction (Charge Akead Colorado) 20.205 733 62,600 - Highway Safety Claster - - 1,305,444 - - Passed through from the Colorado Department of Transportation: - - - - State and Community Highway Safety (2016 Aurora Speed - - - - Campaign) 20.600 411007044 48,000 - - State and Community Highway Sa					
Highway Planning and Construction (Parker/Quincy TIP Rdwy Study) 20.205 M055 035 194,919 - Highway Planning and Construction (Colfax Bike Ped TIP) 20.205 M055 033 128,659 - Highway Planning and Construction (Colfax Bike Ped TIP) 20.205 M055 033 128,659 - Highway Planning and Construction (Colfax Bike Ped TIP) 20.205 M055 042 177,001 - Highway Planning and Construction (Colfax Bike Ped TIP) 20.205 M055 040 383,264 - G21086 TIP Grant) 20.205 M055 041 253,055 - Passed Introng from the Regional Air Quality Council: - - - - Highway Planning and Construction (Charge Ahead Colorado) 20.205 733 62,600 - Highway Safey Chaster - - - - - - Highway Safey Chaster -	Highway Planning and Construction (Nine Mile Station Bicycle				
Surday) 20.205 M055 035 194,919 - Highway Planning and Construction (Got Edder Creek) 20.205 M 055 033 128,659 - Highway Planning and Construction (Got Edder Creek) 20.205 M 055 042 177,001 - Bicycle/Pedestrian Improvements) 20.205 M 055 040 383.264 - C2108 TP Grant) 20.205 M 055 040 383.264 - Highway Planning and Construction (Clugate Extension IGA 20.205 M 055 040 383.264 - Highway Planning and Construction (Metro Center) 20.205 M 055 041 253.055 - Passed Inrough from the Regional Air Quality Council: Highway Planning and Construction (Charce Abed Colorado) 20.205 733 62.600 - Total 20.205 and Highway Planning and Construction Cluster 1.305.444 - - Highway Safety Cluster 20.600 411007044 48,000 - State and Community Highway Safety (2017 Aurora Speed 20.600 411007105 58,400 - Distructed Diver Campaign) 20.600 411007105	Pedestrian Improvements)	20.205	STU M055-032 (19041)	9,806	-
Highway Planning and Construction (Colfax Bike/Ped TP) 20.205 M 055 033 128,659 - Highway Planning and Construction (024 Avenue 20.205 M055 033 128,659 - Highway Planning and Construction (124 Avenue 20.205 M055 042 177,001 - Highway Planning and Construction (124 Avenue 20.205 M055 040 383,264 - G21080 TIP Grant) 20.205 M055 040 383,264 - Highway Planning and Construction (Charto Center) 20.205 733 62.600 - Total 20.205 and Highway Planning and Construction Claster 1.305,444 - - Highway Safety Cluster - - - - Passed through from the Colorado Department of Transportation: - - - - State and Community Highway Safety (2017 Aurora Speed 20,600 411007044 48,000 - State and Community Highway Safety (2017 Aurora PD - - - - Distracted Driver Campaign 20,600 411007105 58,400 - -	Highway Planning and Construction (Parker/Quincy TIP Rdwy				
Highway Planning and Construction (Box Elder Creek)20.205M055 033128.659-Highway Planning and Construction (Clotlgate Extension IGA G21080 TPG Grant)20.205M055 040383.264-Highway Planning and Construction (Clotlgate Extension IGA Highway Planning and Construction (Metro Center)20.205M055 040383.264-Passed through from the Regional Air Quality Council: Highway Planning and Construction (Metro Center)20.20573362.600-Total 20.205 and Highway Planning and Construction Cluster1.305.444Highway Safety Cluster20.60041100704448.000-State and Community Highway Safety (2016 Aurora Speed Campaign)20.60041100704448.000-State and Community Highway Safety (2017 Aurora Speed Campaign)20.60041100704521.652-Distracted Driver Campaign)20.60041100710558.400-State and Community Highway Safety (2017 Aurora PD Distracted Driver Campaign)20.60041100710558.400-State and Community Highway Safety (2017 Pedestrian Education and Safety Campaign)20.60041100704585.214-State and Community Highway Safety (2016 Pedestrian Education and Safety Campaign)20.60041100704585.214-State and Community Highway Safety (2017 Pedestrian Education and Safety Campaign)20.60041100704585.214-State and Community Highway Safety (2017 Pedestrian Education and Safety Campaign)20.60041100704585.214	Study)	20.205	M055 035	194,919	-
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Bicycle/Pedestrian Improvements) 20.205 M055 042 177,001 - Highway Planning and Construction (Tollgate Extension IGA G21080 TIP Grant) 20.205 M055 040 383.264 - Highway Planning and Construction (Metro Center) 20.205 M055 041 253.055 - Passed through from the Regional Air Quality Council: - - - - Highway Planning and Construction (Charge Ahead Colorado) 20.205 733 62.600 - Total 20.205 and Highway Planning and Construction Cluster - - - - Highway Safety Cluster - - - - - Passed through from the Colorado Department of Transportation: - - - - - State and Community Highway Safety (2017 Aurora Speed -<	Highway Planning and Construction (Box Elder Creek)	20.205	M055 033	128,659	-
Highway Planning and Construction (Tollgate Extension IGA G21086 TIP Grant)20.205M055 040383,264-Highway Planning and Construction (Metro Center)20.205M055 040383,264Passed through from the Regional Air Quality Council: Total 20.205 and Highway Planning and Construction Cluster20.20573362.600-Highway Safety Cluster Passed through from the Colorado Department of Transportation: State and Community Highway Safety (2016 Aurora Speed Campaign)20.60041100704448.000-Distracted Driver Campaign)20.60041100704558.400-Distracted Driver Campaign)20.60041100710558.400-Distracted Driver Campaign)20.60041100710548.780-Distracted Driver Campaign)20.6004110070548.780-State and Community Highway Safety (2017 Aurora PD Education and Safety Campaign)20.60041100710548.780-Distracted Driver Campaign)20.60041100710548.780State and Community Highway Safety (2017 Pedestrian Education and Safety Campaign)20.60041100704548.781-State and Community Highway Safety (2017 Seabelt Compliance Campaign)20.60041100704548.781-State and Community Highway Safety (2017 Seabelt Compliance Campaign)20.60041100704548.781-State and Community Highway Safety (2017 Seabelt Compliance Campaign)20.600411007045<	Highway Planning and Construction (23rd Avenue				
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Campaign) 20.600 411010545 21,652 - State and Community Highway Safety (2016 Aurora PD) - - - Distracted Driver Campaign) 20.600 411007105 58,400 - Distracted Driver Campaign) 20.600 411007105 58,400 - Distracted Driver Campaign) 20.600 411007105 48,780 - State and Community Highway Safety (2016 Pedestrian - - - Education and Safety Campaign) 20.600 411007105 48,780 - State and Community Highway Safety (2017 Pedestrian - - - - Education and Safety Campaign) 20.600 411007045 85,214 - State and Community Highway Safety (2017 Seatbelt Compliance - - - - Campaign) 20.600 411007045 85,214 - - State and Community Highway Safety (2017 Seatbelt Compliance - - - - - Campaign) 20.600 411007045 85,214 - - - - - - - -		20.000	411007044	48,000	-
State and Community Highway Safety (2016 Aurora PD Distracted Driver Campaign) 20.600 411007105 58,400 - State and Community Highway Safety (2017 Aurora PD 0.600 411010665 12,975 - Distracted Driver Campaign) 20.600 411007105 48,780 - Education and Safety Campaign) 20.600 411007105 48,780 - State and Community Highway Safety (2017 Pedestrian - - - Education and Safety Campaign) 20.600 411010601 13,373 - State and Community Highway Safety (2017 Pedestrian - - - - Education and Safety Campaign) 20.600 411010601 13,373 - State and Community Highway Safety (2017 Seatbelt Compliance - - - Campaign) 20.600 411007055 85,214 - State and Community Highway Safety (2017 Seatbelt Compliance - - - Campaign) 20.600 411007045 85,214 - National Priority Safety Programs (2016 DUI Enforcement) 20.616 422007049 145,047 -		20,600	411010545	21.652	
Distracted Driver Campaign) 20.600 411007105 58,400 - State and Community Highway Safety (2017 Aurora PD) 20.600 411010665 12,975 - State and Community Highway Safety (2016 Pedestrian) 20.600 411007105 48,780 - State and Community Highway Safety (2017 Pedestrian) 20.600 411010601 13,373 - Education and Safety Campaign) 20.600 411010601 13,373 - State and Community Highway Safety (2016 Seatbelt Compliance) 20.600 411007045 85,214 - Campaign) 20.600 411010554 13,554 - - State and Community Highway Safety (2017 Seatbelt Compliance) 20.600 411007045 85,214 - Campaign) 20.600 411010554 13,554 - - Total 20.600 411010554 13,554 - - National Priority Safety Programs (2016 DUI Enforcement) 20.616 700046389 21.004 - National Priority Safety Programs (Colorado Checkpoint 20.616 411008935		20.000	411010545	21,052	-
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Distracted Driver Campaign) 20.600 411010665 12,975 - State and Community Highway Safety (2016 Pedestrian 20.600 411007105 48,780 - Education and Safety Campaign) 20.600 411007105 48,780 - State and Community Highway Safety (2017 Pedestrian - - - Education and Safety Campaign) 20.600 411007045 85,214 - State and Community Highway Safety (2017 Seatbelt Compliance - - - Campaign) 20.600 411007045 85,214 - State and Community Highway Safety (2017 Seatbelt Compliance - - - Campaign) 20.600 411010554 13,554 - Total 20.600 - - - - National Priority Safety Programs (2016 DUI Enforcement) 20.616 422007049 145,047 - National Priority Safety Programs (Colorado Checkpoint - - - - Equipment) 20.616 41100742 3,836 - -		20.000	41100/105	58,400	-
State and Community Highway Safety (2016 PedestrianEducation and Safety Campaign)20.60041100710548,780-State and Community Highway Safety (2017 Pedestrian20.60041101060113,373-Education and Safety Campaign)20.60041100704585,214-State and Community Highway Safety (2016 Seatbelt Compliance20.60041100704585,214-Campaign)20.60041100704585,214-State and Community Highway Safety (2017 Seatbelt Compliance301,948-Campaign)20.60041101055413,554-Total 20.600100041100704585,214-National Priority Safety Programs (2016 DUI Enforcement)20.616422007049145,047-National Priority Safety Programs (2017 DUI Enforcement)20.61670004638921,004-National Priority Safety Programs (Colorado Checkpoint20.6164110107423,836-Equipment)20.6164110089354,907-National Priority Safety Programs (Aurora Fire CPS Tech Certifications)20.6164110089354,907-Total 20.616174,794Total 20.6164110089354,907Total 20.616174,794Campaignent20.6164110089354,907Total Highway Safety Cluster20.6164110089354,907-		20,600	411010665	12 075	
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Total 20.600301,948-National Priority Safety Programs (2016 DUI Enforcement)20.616422007049145,047-National Priority Safety Programs (2017 DUI Enforcement)20.61670004638921,004-National Priority Safety Programs (Colorado Checkpoint20.6164110107423,836-Equipment)20.6164110089354,907-National Priority Safety Programs (Aurora Fire CPS Tech Certifications)20.6164110089354,907-Total 20.616174,794Total Highway Safety Cluster476,742		20, 600	411010554	12 554	
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National Priority Safety Programs (2017 DUI Enforcement)20.61670004638921,004-National Priority Safety Programs (Colorado Checkpoint Equipment)20.6164110107423,836-National Priority Safety Programs (Aurora Fire CPS Tech Certifications)20.6164110089354,907-Total 20.61620.6164110089354,907-Total 20.616174,794Total Highway Safety Cluster476,742-	National Priority Safety Programs (2016 DUI Enforcement)	20.616	422007049	145.047	-
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Equipment) 20.616 411010742 3,836 - National Priority Safety Programs (Aurora Fire CPS Tech Certifications) 20.616 411008935 4,907 - Total 20.616 174,794 - - - - Total Highway Safety Cluster 476,742 - - -				,	
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Total Highway Safety Cluster 476,742 -	,				
Total Department of Transportation1,782,186					-
	Total Department of Transportation			1,782,186	<u> </u>

City of Aurora, Colorado Schedule of Expenditures of Federal Awards (continued) Year Ended December 31, 2016

Superfluent of Treasury Particular Stating Program (Scizures Federal) 21.000 N/A 283 Stating Program (NGUP' Scizures Federal) 21.000 N/A 6,057 Stated through Found Control Roling and Finance Authority: 21.000 PL 112-1095X1350 8.3 Neighborhood Reinvestment Corporation (DBA Neighbor Works 21.000 PL 113-76X1350 9.600 America 21.000 PL 113-76X1350 9.600 Neighborhood Reinvestment Corporation (DBA Neighbor Works 21.000 PL 113-76X1350 9.600 Total Department of Treasury 27.400 Small Busines Administration 27.400 Small Busines Administration 168.000 Total Snall Busines Administration 168.000 Direct payments: Total Snall Busines Administration 168.000 <th>Federal Grantor/Pass-through Grantor/Program or Cluster Title</th> <th>Federal CFDA Number</th> <th>Pass-through Entity Identifying Number</th> <th>Total Federal Expenditures</th> <th>Passed Through to Subrecipients</th>	Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
Equitable Sharing Program (Scizures-Federal) 21.000 N/A 283 - Equitable Sharing Program (IDBA Neighbor Works America) 21.000 N/A 6.987 - 2011 Emergency Home Loan Program (IDBA Neighbor Works America) 21.000 PL 112-1095X1350 83 - Neighborhood Reinvestment Corporation (IDBA Neighbor Works America) 21.000 PL 113-76X1350 9,600 - Neighborhood Reinvestment Corporation (IDBA Neighbor Works America) 21.000 PL 114-113X1350 10.487 - Total 21.000 21.000 PL 114-113X1350 10.487 - - Small Business Administration Pasced through from the Colorado Office of Economic Development and International Trade: 25.000 - - - Small Business Development Centers (Host) 59.037 5-603001-EZ-0028 165.500 - Total Snall Business Administration 168.000 - - - - Office of National Drug Control Policy 168.000 - - - - Direct paynemits: - - - - - -	Department of Treasury				
Feddrable Sharing Program (MGTF Scizures-Federal)21.000NA6.957-Passed through from the Colorado Housing and Finance Authority: 2011 Emergency Hame Lano Program (DBA Neighbor Works America)21.000PL 112-1095X13508.3-Neighborhood Reinvestment Corporation (DBA Neighbor Works America)21.000PL 113-76X13509.600-Neighborhood Reinvestment Corporation (DBA Neighbor Works America)21.000PL 113-76X135010.487-Total 21.00027.410Total 200027.410Total Department of Treasury21.000PL 114-113X135010.487Small Business AdministrationPassed through from the Colorado Office of Economic Development and International Trade: Small Business Development Centers (Host)59.0375-603001-127-0005A2.500-Total 59.037Total Small Business AdministrationOffice of Sational Drug Control PolicyHigh Intensity Drug Thafficking Areas Program (Intelligence)95.001N/A172.692High Intensity Drug Thafficking Areas Program (P2016 MGTF)95.001N/A379.954Total 95.001N/A379.954Division of Homeland Security and Energency Management. Division of Homeland Security and Energency ManagementDivision of Homeland Security a		21.000	NT/ A	292	
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2011 Emergency Home Laun Program (DBA Neighbor Works America) 21.000 PL 112-1095X1350 83 - Neighborhood Reinvestment Corporation (DBA Neighbor Works America) 21.000 PL 113-76X1350 9.600 - Neighborhood Reinvestment Corporation (DBA Neighbor Works America) 21.000 PL 113-76X1350 9.600 - Total 21.000 27.410 - - - - Total 21.000 27.410 - - - - Total 21.000 27.410 -				-,,, - ,	
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Total 21.000 27,410 Total Department of Treasury 27,410 Small Business Administration Passed through from the Colorado Office of Economic Development and International Trade: Small Business Development Centers (Host) 59.037 5-603001-EZ-0005A 2,500 Total S9.037 1668.000 Total S9.037 168.000 Office of National Drug Control Policy Direct payments: High Intensity Drug Trafficking Areas Program (FY2015 MGTF) 95.001 N/A Total 95.001 N/A Total 95.001 N/A Direct payments:		21.000	PL 114-113X1350	10,487	-
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Total Small Business Administration165,000.Office of National Drug Control PolicyDirect payments:High Intensity Drug Trafficking Areas Program (Intelligence)95.001N/A172,692.High Intensity Drug Trafficking Areas Program (FY2015 MGTF)95.001N/A9.293.High Intensity Drug Trafficking Areas Program (FY2016 MGTF)95.001N/A379,954.Total 95.001N/A379,954Total 95.001S61,939Total Office of National Drug Control Policy561,939.Department of Homeland SecurityS61,939Passed through from the Colorado Department of Public Safety, Division of Homeland Security and Emergency Management: Disasters97.036PA-08-CO-4229-PW-0006717.250.Passed through from the Colorado Department of Public Safety Division of Homeland Security and Emergency Management: Emergency Management Performance Grants (16 CO LEMS grant)97.04216EM-17-8292,000.Emergency Management Performance Grants (2015 EMPG Special Project97.04215EM-17-827.419.Total 97.04215EM-17-827.419Total 97.04215EM-17-827.419.Total 97.04215EM-17-827.419.Total 97.04215EM-17-827.419.Total 97.04215EM-17-827.419.Total 97.04215EM-17-827.419.Total 97.04210Total 97.042					-
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Total Department of Homeland Security 116,669		97.042	15EM-17-82	7,419	
	Total 97.042			99,419	
Total Federal Awards \$ 8,409,234 \$ 2,396,825	Total Department of Homeland Security			116,669	
	Total Federal Awards			\$ 8,409,234	\$ 2,396,825

City of Aurora, Colorado Notes to Schedule of Expenditures of Federal Awards Year Ended December 31, 2016

(1) General

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the primary government of the City of Aurora, Colorado (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. The City's reporting entity is defined in Note 1 in the City's basic financial statements for the year ended December 31, 2016.

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 this 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.

(2) Basis of Accounting

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. The City's summary of significant accounting policies is presented in Note 1 to the City's basic financial statements for the year ended December 31, 2016. Such expenditures are recognized following, as applicable, the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in 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, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amount reports as expenditure in prior years. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

(3) Federal CFDA Number

Certain grant programs have not been assigned Catalog of Federal Domestic Assistance (CFDA) numbers by the federal government, or the numbers are not obtainable. These programs are identified in the Schedule by the federal agency number followed by three zeros (for example, 21.000).

(4) Pass-through Grantor's Number

For federal awards expended by the City as a subrecipient, the Schedule includes identification of the pass-through grantor and the identifying number assigned to the grant by the pass-through grantor where the pass-through grantor has supplied such number to the City.

City of Aurora, Colorado Notes to Schedule of Expenditures of Federal Awards (continued) Year Ended December 31, 2016

(5) Revolving Loan Funds – Not Subject to Compliance

The City has certain revolving loan funds, which were originally financed with federal financial assistance through the Community Development Block Grant Program, the HOME Investment Partnership Program and the Brownfields Grant Program. The outstanding balances of these loan funds at December 31, 2016 were \$3,495,224 for the Community Development Block Grant Program, \$13,863,341 for the HOME Investment Partnership Program, and \$1,471,449 for the Brownfields Grant Program. Since there are no continuing compliance requirements other than required loan payments, the outstanding loan balances have not been included in the Schedule. New loans made during the year under these programs are included in the Schedule.

(6) Revolving Loan Funds – Subject to Further Compliance

The City has certain revolving loan funds reported under CFDA 11.307, which were originally financed from the Department of Commerce, Economic Development Administration through the City's Gifts and Grants Fund. The outstanding balances at December 31, 2016 were \$160,399 in loans outstanding and \$38,229 in funds available to lend. The 2016 expenditures for administrative costs were \$85. There were no 2016 loan write offs. There are no City match requirements.



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and Members of City Council City of Aurora, Colorado Aurora, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Aurora, Colorado (the City), as of and for the year ended December 31, 2016, 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 6, 2017, which contained a reference to the report of other auditors. The financial statements of Havana Business Improvement District (BID), the discretely presented component unit included in the financial statements, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit of the financial statements, we considered the City's 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 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 City'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.



Honorable Mayor and Members of City Council City of Aurora, Colorado

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 City's financial statements are free of 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*.

We noted certain matters that we reported to the City's management in a separate letter dated June 6, 2017.

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

BKD,LIP

Denver, Colorado June 6, 2017



Independent Auditor's 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

Honorable Mayor and Members of City Council City of Aurora, Colorado Aurora, Colorado

Report on Compliance for Each Major Federal Program

We have audited City of Aurora, Colorado's (the City) compliance with the types of compliance requirements described 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, 2016. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City'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 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). Those standards and the Uniform Guidance 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 City'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 City's compliance.



Honorable Mayor and Members of City Council City of Aurora, Colorado

Opinion on Each Major Federal Program

In our opinion, the City 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 major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of the City 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 City'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 our opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 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 deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance with a type of compliance is a deficiency or 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 first paragraph of this section 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001 that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Honorable Mayor and Members of City Council City of Aurora, Colorado

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 discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 6, 2017, which contained unmodified opinions on those financial statements and referenced the report 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BKD,LIP

Denver, Colorado June 6, 2017

City of Aurora, Colorado Schedule of Findings and Questioned Costs Year Ended December 31, 2016

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 accounting principles generally accepted in the United States of America (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 considered material to the financial statements noted?	Yes	🖾 No
Fed	eral Awards		
4.	Internal control over compliance for major federal awards progra	ams:	
	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 programs. Disclaimer	
6.	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	🛛 Yes	🗌 No

City of Aurora, Colorado Schedule of Findings and Questioned Costs (continued) Year Ended December 31, 2016

7. Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
14.218	CDBG - Entitlement Grant Cluster
20.205	Highway Planning and Construction Cluster

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee?

🗌 Yes 🛛 🖾 No

City of Aurora, Colorado Schedule of Findings and Questioned Costs (continued) Year Ended December 31, 2016

Section II – Financial Statement Findings

Reference Number

Finding

No matters are reportable.

City of Aurora, Colorado Schedule of Findings and Questioned Costs (continued) Year Ended December 31, 2016

Section III – Federal Award Findings and Questioned Costs

Reference		
Number	Finding	

2016-001 Finding: Subrecipient Monitoring

Community Development Block Grant Cluster CFDA No. 14.218 Community Development Block Grants/Entitlement Grants Department of Housing and Urban Development, Award Number - B-15-MC-08-0002, Award Year 2015 Department of Housing and Urban Development, Award Number - B-16-MC-08-0002, Award Year 2016

Criteria: In accordance with 2 CFR Section 200.331(d)(2) and 200.521(d) and 31 USC 7502(f)(2)(B) the pass-through entity must ensure required audits are performed, issue a management decision on audit findings within six months of the acceptance of the audit report by the Federal Audit Clearinghouse (FAC), and ensure that the subrecipient took timely and appropriate corrective action on all audit findings.

Condition: We noted one instance in which the City did not obtain the single audit report of a subrecipient and issue a management decision on audit findings within six months of the audit being accepted by the FAC.

Questioned costs: None.

Context: We tested all subrecipient awards for the year ended December 31, 2016, noting it was comprised of five subrecipients receiving total awards of approximately \$800,000, and noted the issue above. Sampling was not utilized for testing.

Effect: Failure to timely review single audit reports and take appropriate action could result in non-compliance by the subrecipient continuing for an inappropriate length of time.

Cause: The City did not obtain the subrecipient's single audit report and thus was not aware the subrecipient had a single audit finding included in the report.

Identification as a repeat finding: Not applicable.

Recommendation: We recommend that City develop a process to track and review single audit reports received by subrecipients to ensure that management decisions are issued on single audit findings within the required timeframe outlined by federal requirements and that follow up occurs to determine that appropriate action was taken. If an audit report is not received from the subrecipient, we recommend the Federal Audit Clearinghouse website be checked quarterly.

Views of responsible officials: The City agrees with the finding. See separate auditee document for planned corrective actions.

City of Aurora, Colorado Summary Schedule of Prior Audit Findings Year Ended December 31, 2016

Reference Number	Summary of Finding	Status
2015-001	<i>High Intensity Drug Trafficking Areas Program - Allowable Costs and</i> <i>Activities -</i> We recommend the police department perform a detailed review of all expenditures paid the month after year-end to help ensure that all invoices are applied to the correct fiscal year. If errors are identified, reclassification journal entry requests should be submitted to Finance to make the correction prior to the closure of the accounting records.	Implemented. See separate auditee document for detail of corrective action taken.