STATISTICAL SECTION

Morgan County, Colorado
Statistical Section
December 31, 2016

This part of Morgan County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive annual financial reports for the relevant year. The County implemented GASB 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Morgan County, Colorado
Net Position by Component
Last Ten Years
(accrual basis of accounting)
(unaudited)

	2018	2017	2016
Governmental activities			
Net investment in capital assets	$ 117,813,966	$ 124,241,092	$ 131,089,740
Restricted	10,560,743	9,040,123	9,647,561
Unrestricted	34,851,764	32,163,842	28,709,841
Total governmental activities net position	$ 163,226,473	$ 165,445,057	$ 169,447,142
Business-type activities			
Net investment in capital assets	$ 1,769,212	$ 1,782,910	$ 1,339,384
Unrestricted	5,691,088	4,890,803	4,620,083
Total business-type activities net position	$ 7,460,300	$ 6,673,713	$ 5,959,467
Primary government			
Net investment in capital assets	$ 119,583,178	$ 126,024,002	$ 132,429,124
Restricted	10,560,743	9,040,123	9,647,561
Unrestricted	40,542,852	37,054,645	33,329,924
Total primary govenment activities net position	$ 170,686,773	$ 172,118,770	$ 175,406,609

2015	2014	2013	2012	2011	2010	2009
$ 136,884,869	$ 141,166,518	$ 147,045,403	$ 155,638,332	$ 163,075,950	$ 171,760,468	$ 179,576,016
9,911,448	10,228,223	9,313,903	7,862,243	7,351,100	767,500	788,500
25,300,016	24,257,515	23,125,677	20,949,060	19,723,021	23,508,232	21,736,971
$ 172,096,333	$ 175,652,256	$ 179,484,983	$ 184,449,635	$ 190,150,071	$ 196,036,200	$ 202,101,487
$ 1,353,897	$ 1,411,672	$ 1,504,703	$ 1,624,577	$ 1,685,171	$ 1,790,241	$ 1,770,189
4,168,253	3,872,134	3,480,904	3,516,382	3,023,063	2,581,709	2,328,865
$ 5,522,150	$ 5,283,806	$ 4,985,607	$ 5,140,959	$ 4,708,234	$ 4,371,950	$ 4,099,054
$ 138,238,766	$ 142,578,190	$ 148,550,106	$ 157,262,909	$ 164,761,121	$ 173,550,709	$ 181,346,205
9,911,448	10,228,223	9,313,903	7,862,243	7,351,100	767,500	788,500
29,468,269	28,129,649	26,606,581	24,465,442	22,746,084	26,089,941	24,065,836
$ 177,618,483	$ 180,936,062	$ 184,470,590	$ 189,590,594	$ 194,858,305	$ 200,408,150	$ 206,200,541

Morgan County, Colorado
Changes in Net Position
Last Ten Years
(accrual basis of accounting)
(unaudited)

	2018	2017	2016	2015
Expenses				
Governmental activities:				
General government	$ 6,996,471	$ 6,353,665	$ 5,520,906	$ 5,613,406
Judicial and public safety	5,766,384	5,248,513	5,078,786	5,219,708
Public health	-	-	-	-
Auxiliary services	464,661	500,709	440,388	464,619
Roads and bridges	14,167,484	14,695,292	13,072,223	12,667,839
Public welfare	5,055,167	4,794,943	4,713,540	4,454,833
Interest on long-term debt	-	-	-	-
Total governmental activities expenses	32,450,167	31,593,122	28,825,843	28,420,405
Business-type activities:				
Ambulance services	$ 1,234,911	$ 1,145,209	$ 1,070,858	$ 1,126,716
Solid waste services	733,357	793,476	763,632	707,029
Total business-type activities expenses	1,968,268	1,938,685	1,834,490	1,833,745
Total primary government expenses	$ 34,418,435	$ 33,531,807	$ 30,660,333	$ 30,254,150
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 1,436,068	$ 893,981	$ 594,119	$ 537,680
Judicial and public safety	501,705	541,926	528,016	503,902
Road and bridges	202,352	18,132	25,361	8,047
Operating grants and contributions	8,484,048	7,936,012	7,328,010	7,566,786
Capital grants and contributions	103,638	51,157	-	44,654
Total governmental activities program revenues	10,727,811	9,441,208	8,475,506	8,661,069
Business-type activities:				
Charges for services:				
Ambulance services	$ 1,421,886	$ 1,351,772	$ 1,205,051	$ 1,157,045
Solid waste services	1,174,866	1,062,122	1,030,125	860,302
Operating grants and contributions	64,865	170,419	3,505	24,165
Capital grants and contributions	33,151	27,271	-	6,334
Total business-type activities program revenues	2,694,768	2,611,584	2,238,681	2,047,846
Total primary government program revenues	$ 13,422,579	$ 12,052,792	$ 10,714,187	$ 10,708,915
Net (expense)/revenue				
Governmental activities	$ (21,722,358)	$ (22,151,914)	$ (20,350,337)	$ (19,759,336)
Business-type activities	726,500	672,899	404,191	214,101
Total primary government net expense	$ (20,995,858)	$ (21,479,015)	$ (19,946,146)	$ (19,545,235)

2014	2013	2012	2011	2010	2009
$ 6,485,480	$ 6,845,246	$ 6,957,045	$ 7,127,536	$ 7,148,909	$ 6,946,036
4,694,742	3,981,293	3,902,451	3,883,935	3,703,122	4,017,992
-	-	-		-	8,399
488,566	440,435	425,573	443,138	429,247	463,526
12,806,499	13,798,554	12,816,909	12,693,242	13,447,387	13,778,533
4,464,512	4,418,503	4,386,731	4,658,233	4,885,491	4,672,693
-	-	10,416	107,469	119,228	127,002
28,939,799	29,484,031	28,499,125	28,913,553	29,733,384	30,014,181
$ 1,036,578	$ 1,089,211	$ 903,002	$ 1,069,405	$ 1,043,694	$ 1,073,356
631,224	973,948	593,057	560,750	558,765	337,594
1,667,802	2,063,159	1,496,059	1,630,155	1,602,459	1,410,950
$ 30,607,601	$ 31,547,190	$ 29,995,184	$ 30,543,708	$ 31,335,843	$ 31,425,131
$ 1,221,787	$ 1,215,473	$ 1,380,278	$ 1,603,765	$ 2,214,834	$ 1,716,998
517,131	530,147	520,332	493,905	546,171	553,602
88,274	22,021	11,925	14,814	13,627	9,254
7,138,055	6,987,625	6,750,821	6,859,757	7,151,944	7,814,532
470,189	791,252	53,823	87,808	86,502	92,437
9,435,436	9,546,518	8,717,179	9,060,049	10,013,078	10,186,823
$ 1,054,961	$ 1,016,461	$ 1,067,020	$ 1,230,285	$ 978,865	$ 947,231
814,740	799,465	769,998	702,568	768,521	631,913
35,141	34,487	32,123	16,515	124,972	43,040
6,108	46,901	57,680	11,426	-	500,000
1,910,950	1,897,314	1,926,821	1,960,794	1,872,358	2,122,184
$ 11,346,386	$ 11,443,832	$ 10,644,000	$ 11,020,843	$ 11,885,436	$ 12,309,007
$ (19,504,363)	$ (19,937,513)	$ (19,781,946)	$ (19,853,504)	$ (19,720,306)	$ (19,827,358)
243,148	(165,845)	430,762	330,639	269,899	711,234
$ (19,261,215)	$ (20,103,358)	$ (19,351,184)	$ (19,522,865)	$ (19,450,407)	$ (19,116,124)

Morgan County, Colorado
Changes in Net Position
Last Ten Years
(accrual basis of accounting)
(unaudited)

	2018	2017	2016	2015
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property	$ 15,993,175	$ 15,118,777	$ 15,047,692	$ 13,579,680
Specific ownership	1,681,672	1,642,242	1,506,682	1,538,445
Sales	169,279	223,174	186,372	221,834
Other	92,983	89,003	80,078	71,241
Interest earnings	857,258	434,313	244,482	190,551
Miscellaneous	554,734	487,320	373,685	360,891
Gain (loss) on sale of capital assets	154,673	155,000	262,155	240,771
Transfers	-	-	-	-
Total governmental activities	19,503,774	18,149,829	17,701,146	16,203,413
Business-type activities:				
Interest earnings	56,589	37,928	30,169	18,847
Miscellaneous	3,498	3,419	2,984	5,396
Loss on sale of assets			(27)	
Transfers	-	-	-	-
Total business-type activities	60,087	41,347	33,126	24,243
Total primary government	$ 19,563,861	$ 18,191,176	$ 17,734,272	$ 16,227,656
Change in Net Position				
Governmental activities	$ (2,218,584)	$ (4,002,085)	$ (2,649,191)	$ (3,555,923)
Business-type activities	786,587	714,246	437,317	238,344
Total primary government	$ (1,431,997)	$ (3,287,839)	$ (2,211,874)	$ (3,317,579)

2014	2013	2012	2011	2010	2009
$ 12,889,251	$ 12,374,675	$ 11,855,985	$ 11,982,812	$ 11,768,430	$ 11,102,178
1,560,361	1,456,985	1,273,495	1,178,748	1,058,212	1,045,194
207,040	122,188	101,439	81,300	75,972	87,012
71,016	56,119	109,999	43,956	34,021	34,644
191,692	116,984	86,927	47,991	66,940	203,390
428,055	358,223	666,890	563,613	645,187	660,706
352,529	487,687	23,235	68,953	6,258	8,277
(28,308)	-	(36,460)	-	-	-
15,671,636	14,972,861	14,081,510	13,967,373	13,655,020	13,141,401
13,955	5,630	2,729	1,551	2,194	16,718
12,788	4,863	3,347	4,094	803	2,812
-		(4,113)			
28,308	-	-	-	-	-
55,051	10,493	1,963	5,645	2,997	19,530
$ 15,726,687	$ 14,983,354	$ 14,083,473	$ 13,973,018	$ 13,658,017	$ 13,160,931
$ (3,832,727)	$ (4,964,652)	$ (5,700,436)	$ (5,886,131)	$ (6,065,286)	$ (6,685,957)
298,199	(155,352)	432,725	336,284	272,896	730,764
$ (3,534,528)	$ (5,120,004)	$ (5,267,711)	$ (5,549,847)	$ (5,792,390)	$ (5,955,193)

Morgan County, Colorado
Fund Balance, Governmental Funds
Last Ten Years
(modified accrual accounting)
(unaudited)

	2018	2017	2016	2015	2014
General fund					
Non Spendable	$ -	$ -	$ -	$ -	$ -
Restricted	948,480	842,327	836,428	830,922	825,066
Assigned	11,220,486	11,186,134	10,143,470	8,131,456	1,122,589
Committed	574,041	473,437	376,393	278,660	184,972
Unassigned	14,688,077	13,004,169	11,280,916	10,303,949	15,513,001
Total general fund	$ 27,431,084	$ 25,506,067	$ 22,637,207	$ 19,544,987	$ 17,645,628
All other governmental funds					
Non Spendable	$ 89,303	$ 102,970	$ 93,361	$ 78,817	$ 91,688
Restricted	9,609,894	8,197,796	8,811,133	9,080,526	9,403,157
Committed	5,130,285	4,952,277	4,349,889	3,761,093	4,195,561
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	$ 14,829,482	$ 13,253,043	$ 13,254,383	$ 12,920,436	$ 13,690,406

Note: For 2011 data GASB54 has been implemented and fund balance has been reclassified. Data for all other years has not been reclassified.

2013	2012	2011	2010	2009
$ -	$ 704	$ 858	$ -	$ -
819,912	664,076	657,762	584,000	567,273
1,132,514	1,127,830	3,111,494	-	-
92,126	-	-	-	-
13,886,509	11,832,605	8,897,900	9,996,046	9,460,663
$ 15,931,061	$ 13,625,215	$ 12,668,014	$ 10,580,046	$ 10,027,936
$ 85,744	$ 98,318	$ 113,694	$ -	$ -
8,493,991	7,198,167	6,693,338	3,356,561	3,769,000
3,766,506	3,336,227	2,912,385	-	-
-	-	-	-	-
-	(23,006)	-	5,926,330	5,245,045
$ 12,346,241	$ 10,609,706	$ 9,719,417	$ 9,282,891	$ 9,014,045

Morgan County, Colorado
Changes in Fund Balance of Governmental Funds
Last Ten Years
(modified accrual accounting)
(unaudited)

	2018	2017	2016	2015	2014
Revenues					
Taxes	$ 17,937,109	$ 17,073,196	$ 16,820,824	$ 15,411,200	$ 14,727,668
Intergovernmental	8,484,048	7,936,012	7,328,010	7,566,786	7,548,824
Licenses and permits	97,822	88,659	96,926	84,958	78,523
Fines and forfeiture	2,757	3,892	4,091	4,641	13,930
Fee accounts	1,461,626	1,410,411	1,388,951	1,293,167	1,307,332
Charges for material/service	539,664	290,535	311,443	326,123	394,221
Interest	857,258	434,313	244,482	190,551	191,692
Miscellaneous	478,636	486,916	357,539	360,283	392,434
Total revenues	29,858,920	27,723,934	26,552,266	25,237,709	24,654,624
Expenditures					
Current:					
General government	5,579,881	5,011,770	4,459,590	4,261,742	4,268,427
Judicial and public safety	5,577,035	5,157,630	5,022,918	5,103,613	4,606,906
Public health	-	-	-	465,300	-
Auxiliary services	465,373	501,347	441,072	3,944,569	489,239
Road and bridge	5,104,051	5,563,489	4,166,484	4,462,082	5,262,251
Public welfare	5,059,410	4,797,258	4,710,757	1,120,295	4,455,679
Intergovernmental cooperation outlay	1,144,153	1,120,429	1,119,295	4,750,739	1,109,401
Capital outlay	3,427,560	2,704,491	3,220,323	-	1,375,681
Debt service			-	-	
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Other charges	-	-	-	-	-
Total expenditures	26,357,463	24,856,414	23,140,439	24,108,340	21,567,584
Excess of revenues over (under) expenditures	3,501,456	2,867,520	3,411,827	1,129,369	3,087,040
Other financing sources (uses)					
Transfers in	120,000	120,000	120,000	120,000	310,000
Transfers out	(120,000)	(120,000)	(120,000)	(120,000)	(338,308)
Proceeds of participation certificates	-	-	-	-	-
Proceeds from sale of capital assets	-	-	14,340	20	-
Certificate issuance costs	-	-	-	-	-
Original discount fee	-	-	-	-	-
Benefit payments refunded	-	-	-	-	-
Total other financing sources (uses)	-	-	14,340	20	(28,308)
Net change in fund balances	$ 3,501,456	$ 2,867,520	$ 3,426,167	$ 1,129,389	$ 3,058,732
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

2013	2012	2011	2010	2009
$ 14,009,967	$ 13,340,918	$ 13,286,816	$ 12,936,635	$ 12,269,028
7,521,826	6,750,821	6,947,565	7,238,446	7,906,969
61,868	59,632	52,120	73,838	56,753
20,654	22,702	26,595	39,544	39,691
1,296,819	1,321,583	1,288,057	1,278,889	1,200,098
267,804	248,638	249,260	247,659	245,395
116,984	86,927	47,991	66,135	203,390
353,929	612,748	609,628	647,428	657,040
23,649,851	22,443,969	22,508,032	22,528,574	22,578,364
4,698,979	4,637,684	4,860,363	5,008,267	5,525,901
3,903,282	3,822,837	3,797,740	3,624,146	3,930,044
-	-	-	-	8,399
440,435	425,573	443,138	429,247	463,526
4,981,971	4,359,311	4,857,738	5,298,525	6,468,551
4,406,656	3,953,014	4,646,370	4,868,800	4,651,189
1,098,383	1,060,089	1,035,273	1,043,133	939,712
77,784	472,555	19,481	1,113,158	1,885,621
-	1,855,000	220,000	210,000	200,000
-	9,733	102,435	112,095	121,095
-	683	-	1,247	771
19,607,490	20,596,479	19,982,538	21,708,618	24,194,809
4,042,361	1,847,490	2,525,494	819,956	(1,616,445)
200,000	1,514,690	-	177,402	191,070
(200,000)	(1,514,690)	-	(177,402)	(191,070)
20	-	-	-	-
20	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
40	-	-	-	-
$ 4,042,401	$ 1,847,490	$ 2,525,494	$ 819,956	$ (1,616,445)
0.00%	9.27%	1.70%	1.64%	1.56%

Morgan County, Colorado
Program Revenues by Function/Program
Last Ten Years
(accrual basis of accounting)
(unaudited)

	2018	2017	2016	2015
Function/Program				
General government	$ 2,184,081	$ 1,650,225	$ 973,245	$ 989,455
Judicial and public safety	688,914	637,763	647,872	595,599
Roads and bridges	3,825,694	3,370,854	3,187,142	3,529,603
Public welfare	4,029,122	3,782,366	3,667,247	3,487,582
Total governmental activities	10,727,811	9,441,208	8,475,506	8,602,239
Business-type activities				
Ambulance services	1,519,902	1,549,462	1,205,051	1,187,544
Solid waste services	1,174,866	1,062,122	1,030,125	860,302
Total business-type activities net position	2,694,768	2,611,584	2,235,176	2,047,846
Total primary government	$ 13,422,579	$ 12,052,792	$ 10,710,682	$ 10,650,085

2014	2013	2012	2011	2010	2009
$ 1,859,970	$ 1,797,172	$ 1,830,401	$ 2,034,116	$ 2,567,299	$ 2,400,821
1,059,218	759,544	697,234	794,707	720,076	986,993
3,153,758	3,722,515	2,924,551	2,900,596	3,189,584	3,241,251
3,362,490	3,267,287	3,264,993	3,330,630	3,536,119	3,557,758
9,435,436	9,546,518	8,717,179	9,060,049	10,013,078	10,186,823
1,096,210	1,097,849	1,156,823	1,258,226	1,103,837	990,271
814,740	799,465	769,998	702,568	768,521	1,131,913
1,910,950	1,897,314	1,926,821	1,960,794	1,872,358	2,122,184
$ 11,346,386	$ 11,443,832	$ 10,644,000	$ 11,020,843	$ 11,885,436	$ 12,309,007

Morgan County, Colorado
Tax Revenues by Source, Governmental Funds
Last Ten Years
(modified accrual accounting)
(unaudited)

Year	Property Taxes	SO Taxes	Cigarette Taxes	Sales Tax and Other	Total
2018	15,993,175	1,644,309	8,437	216,031	17,861,952
2017	15,119,847	1,641,603	6,866	223,174	16,991,490
2016	15,047,692	1,506,682	9,077	257,373	16,820,824
2015	13,579,680	1,538,445	9,235	283,840	15,411,200
2014	12,984,216	1,560,360	6,404	269,168	14,820,148
2013	12,409,909	1,456,984	7,320	170,987	14,045,200
2012	11,887,184	1,273,495	7,910	203,527	13,372,116
2011	11,982,812	1,178,748	6,718	118,539	13,286,817
2010	11,768,430	1,058,212	7,467	102,526	12,936,635
2009	11,102,178	1,045,194	7,733	113,924	12,269,029
Change					
2008-2018	0.48%	8.22%	-32.20%	-15.32%	1.00%

MORGAN
COUNTY
Where Prairie Meets The Sky

Morgan County, Colorado
Assessed Value and Estimated Value of Taxable Property
Last Ten Years
(unaudited)

Year Ended December 31,	Residential Property	Commercial Property	Industrial Property	Agricultural Property	Vacant Land	Natural Resources & Utilities
2018	106,873,320	63,202,210	20,762,120	55,696,820	6,581,730	2,535,220
2017	99,827,560	53,836,470	19,108,820	50,090,040	5,078,680	3,498,090
2016	98,757,180	52,012,320	18,886,900	48,894,750	5,203,140	9,827,170
2015	89,526,130	48,428,340	17,466,450	41,139,250	4,800,170	10,886,750
2014	89,526,130	48,428,340	61,529,073	41,139,250	4,800,170	10,886,750
2013	88,806,920	46,514,960	16,403,930	40,438,820	5,020,550	11,295,580
2012	87,502,260	48,001,890	14,677,380	37,213,540	4,918,310	32,083,560
2011	86,908,580	48,371,180	14,635,240	36,738,150	4,959,260	26,856,640
2010	94,447,660	50,736,520	16,428,250	35,286,290	5,884,600	23,348,420
2009	93,684,180	49,793,860	16,056,980	35,088,230	6,096,990	27,095,460

From 2009 to 2015 commercial real property, undeveloped land, personal property and utilities were assessed at 29% of replacement cost calculated on the base year's appraised value.

Residential real property was assessed as follows:

Year	Assessment Percentage	Base Year
2018	7.96%	2016 appraised value
2017	7.96%	2016 appraised value
2016	7.96%	2014 appraised value
2015	7.96%	2014 appraised value
2014	7.96%	2012 appraised value
2013	7.96%	2012 appraised value
2012	7.96%	2010 appraised value
2011	7.96%	2010 appraised value
2010	7.96%	2008 appraised value
2009	7.96%	2008 appraised value

Source: Morgan County Assessor's office

Note: All residential and commercial real properties are reappraised every two years in the odd year cycle bringing properties to the current market level of valuation. The residential rate is set by the Legislature and coincides with changes in the level of value. This is constitutionally required and designed to stabilize the tax burden on residential property.

Personal Property	Total Taxable Assed Value	Tax Exempt Property	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
270,489,180	552,170,540	237,390,850	28.970	3,018,294,850	18.29%
265,521,470	521,172,180	236,862,350	28.970	3,013,820,350	17.29%
278,353,330	511,934,790	191,181,280	28.128	2,697,685,720	18.98%
289,591,670	470,619,610	176,332,860	28.948	2,728,398,820	17.25%
233,591,670	470,916,610	157,851,940	28.948	2,414,135,330	19.51%
212,940,880	445,723,250	154,546,270	28.948	2,320,211,520	19.21%
203,020,040	427,416,980	152,947,180	28.948	2,252,146,830	18.98%
191,854,300	410,323,350	145,278,970	28.948	2,193,670,110	18.70%
187,134,450	413,266,190	144,363,230	28.948	2,187,979,320	18.89%
178,612,460	406,428,160	146,762,780	28.948	2,236,375,060	18.17%

Morgan County, Colorado
Direct and Overlapping Property Tax Rates
Last Ten Years
(Rate per $1,000 of assessed value)
(unaudited)

	2018	2017	2016	2015	2014
County direct rates					
General Fund	19.470	19.470	19.628	19.448	19.448
Road and Bridge	7.500	7.500	6.500	6.500	6.500
Human Services	2.000	2.000	2.000	3.000	3.000
Total Direct Rate	28.970	28.970	28.128	28.948	28.948
City and town rates					
Brush	15.683	15.752	15.660	15.660	15.660
Fort Morgan	13.254	13.254	13.254	13.254	13.254
Hillrose	17.585	17.890	17.773	17.890	17.890
Log Lane	27.413	34.267	34.267	34.267	34.267
Wiggins	32.212	32.212	32.212	32.212	32.212
Fire districts	2.588 - 7.719	2.588 - 7.719	2.588 -7.719	2.991-7.719	2.588 - 7.719
School districts	15.219 - 52.360	19.500 - 45.285	17.105 - 42.449	17.128-43.801	17.128 - 43.801
Other special districts	.021 - 9.010	.026 - 10.958	.027 - 10.947	.027-11.902	.027 - 11.902

Source: Abstract of Assessments and Levies, prepared by Morgan County Assessor's office

2013	2012	2011	2010	2009
19.448	21.048	21.048	21.048	21.048
6.500	5.400	5.400	5.400	6.000
3.000	2.500	2.500	2.500	1.900
28.948	28.948	28.948	28.948	28.948
15.660	15.660	15.660	15.660	15.660
13.254	13.254	13.254	13.254	13.254
17.718	17.890	17.890	15.627	15.573
34.267	34.267	34.267	34.267	34.267
32.212	32.212	32.212	32.212	32.212
2.588 - 7.719	2.588 - 7.719	2.588 - 7.719	2.588 - 7.719	2.588 - 6.719
17.815 - 41.252	22.305 - 39.174	21.418 - 40.218	31.592 - 39.440	29.454 - 39.449
.027 - 11.902	.30 - 10.720	.30 - 10.364	.030 - 10.345	.030 - 10.217

Morgan County, Colorado
Principal Property Tax Payers
Current Year and Ten Years Ago
(unaudited)

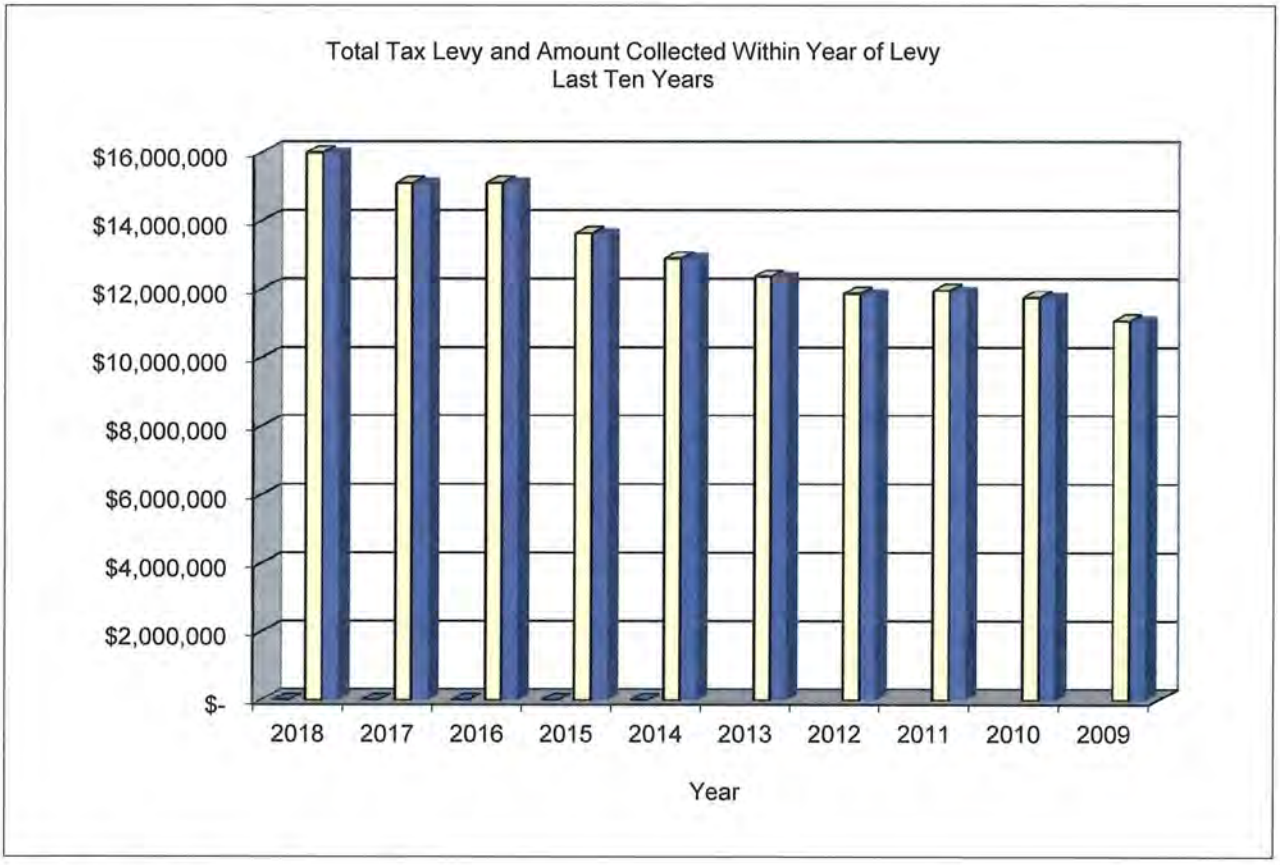
		2018			2009		
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Public Service Co. of Colorado	Utility	$ 142,493,700	1	25.81%	65,613,520	1	16.14%
Leprino Foods Company	Cheese Processing	20,884,620	2	3.78%	10,704,990	3	2.63%
BNSF Railway Company	Transportation	14,104,300	3	2.55%	6,006,500	8	1.48%
Manchief Power Company LLC	Utility	13,434,700	4	2.43%	18,590,300	3	4.57%
Colorado Interstate Gas Co.	Utility	12,539,300	5	2.27%	11,348,700	4	2.79%
Cargill Meat Solutions Corporation	Meat Processing	11,584,490	6	2.10%	22,731,760	2	5.59%
Western Sugar Cooperative	Sugar Processing	9,728,980	7	1.76%	5,003,080	10	1.23%
Wildcat Dairy LLC	Dairy	7,591,120	8	1.37%	-		
Brush Power LLC	Utility	7,327,900	9	1.33%	8,822,900	7	2.17%
Morgan County REA Association	Utility	6,199,500	10	1.12%	-		
Tri-State Generation & Transmission Assoc.	Utility	6,095,600	11	1.10%	-		0.00%
Cargill Meat Solutions Corp (Lagoon)	Utility	5,531,320	12	1.00%	21,831,520		
Young Gas Storage Company Ltd	Utility	3,849,480	13	0.70%	4,039,240	12	0.99%
Cheyenne Plains Gas Pipeline Co	Utility	3,457,500	14	0.63%	8,353,300	6	
Empire Dairy	Dairy	2,724,990	15	0.49%	-		
Total		$ 267,547,500		48.45%	$ 183,045,810		37.61%
Total assessed valuation		$ 552,170,540			$ 406,428,160		

Source: Morgan County Assessor's office

Morgan County, Colorado
Property Tax Levies and Collections
Last Ten Years
(unaudited)

Year Ended December 31,	Taxes Levied for the Year (1)	Collected Within the Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2018	15,994,172	15,973,358	99.87%	0	15,973,358	99.87%
2017	15,098,358	15,084,332	99.91%	0	15,084,332	99.91%
2016	15,104,969	15,087,467	99.88%	0	15,087,467	99.88%
2015	13,632,094	13,613,041	99.86%	0	13,613,041	99.86%
2014	12,902,797	12,890,946	99.91%	0	12,890,946	99.91%
2013	12,372,867	12,361,451	99.91%	0	12,361,451	99.91%
2012	11,878,040	11,839,593	99.68%	0	11,839,593	99.68%
2011	11,963,229	11,906,323	99.52%	3,356	11,909,679	99.55%
2010	11,765,282	11,736,642	99.76%	4,563	11,741,205	99.80%
2009	11,082,687	11,061,385	99.81%	745	11,062,130	99.81%

Notes:
(1) This column does not include abatements and reappraisals during the year.



Source: Morgan County Treasurer

Morgan County, Colorado
Ratios of Outstanding Debt by Type
Last Ten Years
(unaudited)

	Governmental Activities			
Year	Certificates of Participation	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2018	-	-	0.000%	-
2017	-	-	0.000%	-
2016	-	-	0.000%	-
2015	-	-	0.000%	-
2014	-	-	0.000%	-
2013	-	-	0.000%	-
(2) 2012	-	-	0.000%	-
2011	1,855,000	1,855,000	0.220%	66
2010	2,075,000	2,075,000	0.246%	74
2009	2,285,000	2,285,000	0.270%	82

(1) See Schedule 14 for personal income and population data.

(2) In January 2012, the Morgan County Building Authority early paid off the Certificates of Participation.

Morgan County, Colorado
Direct and Overlapping Governmental Activities Debt
As of December 31, 2018
(unaudited)

Taxing Jurisdiction	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable (1)	Overlapping Debt
School Districts			
Brush RE-2(J) School District	$ 39,146,859	99.24%	$ 38,849,343
Fort Morgan RE-3 School District	$ 20,315,000	100.00%	$ 20,315,000
Wiggins RE-50(J) School District	$ 28,465,000	27.00%	$ 7,685,550
Briggsdale RE-10 School District	$ 2,235,000	99.00%	$ 2,212,650
Weldon Valley School District RE-20(J)	$ 389,722	97.00%	$ 378,030
Other			
Well Augmentation Subdistrict	$ 13,572,368	14.00%	$ 1,900,132
Groundwater Management Subdistrict	$ 5,277,455	14.00%	$ 738,844
Central Colorado Water Conservancy District	$ 24,950,000	14.00%	$ 3,493,000
Total Overlapping Debt			$ 75,572,548

Sources: Debt amounts and percentages are provided by each governmental unit.

(1) Portion of debt applicable to Morgan County is determined by the ratio of the assessed value of the portion of the applicable district located within Morgan County to the total assessed value of the applicable taxing district.

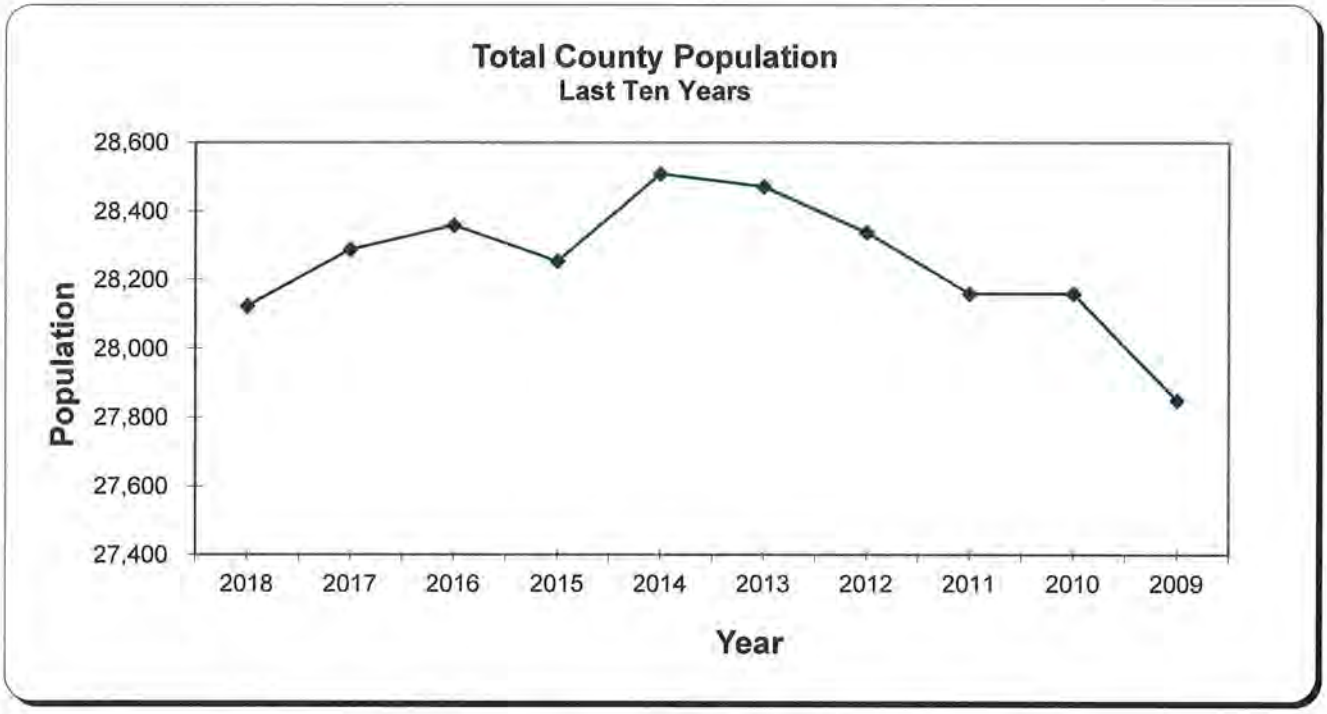
Morgan County, Colorado
Legal Debt Margin Information
Last Ten Years
(unaudited)

Assessed Valuation:	
Assessed value	$ 552,170,540
Add back: exempt real property	-
Total assessed value	$ 552,170,540
Legal debt margin:	
Debt limitation - 3% of assessed value	$ 16,565,116
No debt applicable to limitation	

Year	Debt limit	Total net debt applicable to limit	Legal debt margin	Total net debt applicable to the limit as a percentage of debt limit
2018	16,565,116	-0-	16,565,116	0.00%
2017	15,635,165	-0-	15,635,165	0.00%
2016	16,110,248	-0-	16,110,248	0.00%
2015	14,127,498	-0-	14,127,498	0.00%
2014	13,371,698	-0-	13,371,698	0.00%
2013	12,890,759	-0-	12,890,759	0.00%
2012	13,619,326	-0-	13,619,326	0.00%
2011	12,397,986	-0-	12,397,986	0.00%
2010	12,192,845	-0-	12,192,845	0.00%
2009	11,485,443	-0-	11,485,443	0.00%

Morgan County, Colorado
Demographic and Economic Statistics
Last Ten Years
(unaudited)

Year	Population	Personal Income[1]	Per Capita Income	Median Age	School Enrollment	Unemployment Rate
2018	28,123	1,447,097,088	51,456	36.6	5,734	3.30%
2017	28,288	1,400,114,560	49,495	36.6	5,559	2.90%
2016	28,359	1,209,227,760	42,640	36.4	6,551	2.70%
2015	28,254	1,153,889,324	39,956	36.5	5,431	3.60%
2014	28,509	1,120,745,808	39,312	36.4	5,714	3.20%
2013	28,472	989,458,944	34,752	36.4	5,553	5.20%
2012	28,338	949,011,282	33,489	34.5	5,460	6.10%
2011	28,159	879,996,909	31,251	35.5	5,444	6.20%
2010	28,159	843,587,322	29,958	35.5	5,483	7.20%
2009	27,850	845,080,400	30,344	34.5	5,495	6.30%



[1] Computation of per capita personal income multiplied by population.

Source:

www.suburbanstats.org
www.cde.state.co.us
www.factfinder.census.gov
www.colmigateway.com

MORGAN
COUNTY
Where Prairie Meets The Sky

Morgan County, Colorado
Principal Private Employers
Current Year and Ten Years Ago
(unaudited)

		2018			2009		
Taxpayer	Type of Business	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Cargill Meat Solutions Corporation	Beef Processing	2,100	1	13.86%	2,100	1	15.67%
Leprino Foods Company	Cheese Processing	350	2	2.31%	272	3	2.03%
Colorado Plains Medical Center	Hospital	262	3	1.73%	227	5	1.69%
Eben Ezer Lutheran Care Center	Nursing Home	235	4	1.55%	220	6	1.64%
Western Sugar (Includes Seasonal)	Sugar Processing	225	5	1.48%	200	7	0.78%
East Morgan County Hospital	Hospital	215	6	1.42%	118	9	0.88%
Viaero Wireless	Cellular Provider	155	7	1.02%	250	4	1.87%
Valley View Villa	Nursing Home	131	8	0.86%	135	8	1.01%
Wal-Mart Super Center	Retail/Grocery	111	9	0.73%	325	2	2.43%
Xcel Energy	Utility	107	10	0.71%			-
Basic Energy Services - Pumping Div	Oil/Gas Services	105	11	0.69%	105	10	0.78%
Total		3,996		26.37%	3,952		28.00%
Total Morgan County Labor Force		15,154			13,398		

Source: Morgan County Economic Development

Morgan County, Colorado
Full-Time Equivalent County Government Employees by Function/Program
Last Ten Years
(unaudited)

Function/Program	2018	2017	2016	2015	2014
General Government					
Assessor	9	9	9	9	9
Board of County Commissioners	3	3	3	3	3
Building Maintenance	7	8	7	7	8
Clerk and Recorder	12	12	11	11	11
Courier	1	1	1	1	1
Finance	5	5	5	5	5
Fleet	7	7	7	6	7
Human Resources	1	1	1	1	1
Information Management Services	4	4	4	4	4
Planning and Building	4	4	3	4	3
Purchasing and Support Staff for BCC	1	1	1	2	1
Treasurer	3	3	3	2	2
Judicial and Public Safety					
Communications Center	14	14	11	14	14
Coroner	3	3	3	3	3
Corrections (Jail)	26	26	32	28	32
County Attorney	1	1	1	1	1
Emergency Management	1	1	1	1	1
Sheriff	30	30	24	27	23
Streets and Highways					
Road and Bridge	39	39	36	36	36
Auxiliary Services					
Extension	3	3	2	3	3
Fairgrounds	1	1	0	0	1
Veterans Officer	1	1	1	1	1
Health and Human Services					
Human Services	67	67	63	63	62
Business-type Services					
Ambulance Service	19	23	19	23	21
Solid Waste Management	7	7	7	7	6
Total	269	274	255	262	259

Source: Morgan County Payroll Department

Note: The numbers presented above are the number of FTE's (full-time equivalents) rounded to the nearest whole number. These numbers are from the final payroll of each respective year at December 31. The numbers do not take into account the fluctuations in staffing throughout the year, nor do they include vacancies at year end.

2013	2012	2011	2010	2009
9	10	10	10	11
3	3	3	3	3
8	8	9	8	8
12	12	12	12	11
1	1	1	1	1
5	5	5	7	7
7	7	7	6	7
1	1	1	1	1
4	4	4	4	4
3	3	3	3	3
1	1	1	1	2
2	2	2	2	3
13	11	11	12	12
3	4	3	3	4
31	30	28	30	33
1	1	1	2	3
1	1	1	1	1
23	22	22	22	21
36	37	36	39	38
3	3	3	3	3
1	1	1	1	1
1	1	1	1	1
60	64	65	64	65
22	21	21	17	19
6	6	7	6	6
257	259	258	259	268

Morgan County, Colorado
Operating Indicators by Function/Program
Last Ten Years
(unaudited)

Function/Program	2018	2017	2016	2015
General Government				
Assessor				
Property transfers	1,904	2,050	839	1,755
Public Trustee				
Number of foreclosures	40	48	70	60
Clerk				
Motor Vehicle transactions	66,877	86,014	71,389	68,755
Registered Voters	16,868	15,941	16,194	14,477
Planning and Building				
Number of building permits issued	411	301	355	103
Number of parcels created	26	15	22	25
Judicial and Public Safety				
Communications Center				
Non-emergency calls	79,078	64,349	77,123	68,807
9-1-1 calls	10,671	9,806	10,746	10,514
District Attorney				
Number of felony cases	436	460	344	279
Number of juvenile cases	47	40	30	59
Sheriff				
Detention Center average daily population	93	90	85	77
Incidents handled by patrol and investigations	19,572	20,146	17,515	15,404
Streets and Highways				
Road and Bridge				
Bridges	173	173	173	173
County maintained roads (miles)	1,035	1,034	1,036	1,036
County roads maintained by others (miles)	61	61	61	61
County roads not maintained (miles)	142	143	143	143
Health and Human Services				
Human Services				
Families receiving food assistance	13,785	13,698	33,812	33,824
Seniors receiving assistance	2,668	2,725	2,700	2,617
Children receiving subsidized day care	92	936	810	666
Child Abuse or neglect cases reported	67	629	708	610
Auxiliary Services				
Extension				
4-H youth development program participants	415	368	378	397
Fairgrounds				
County fair attendance	4,650	4,200	4,300	4,100
Total Complex attendance	33,185	31,730	32,060	30,950
Business-type Services				
Ambulance Service				
Number of calls	2,831	2,726	2,526	2,444
Solid Waste Management				
Recycled tons processed	348	566	318	349

*** Department of Human services records not available for 2008-2012
Source: Information provided by individual Morgan County departments

2014	2013	2012	2011	2010	2009
1,549	1,804	683	595	516	532
53	74	123	115	202	230
58,312	63,473	63,682	59,932	58,686	38,071
15,067	15,378	15,400	14,500	14,366	10,880
81	100	79	64	95	133
38	19	17	28	13	31
66,672	74,884	97,501	61,796	87,346	110,418
9,910	8,344	10,674	9,776	9,589	9,332
280	261	304	308	295	394
35	38	68	63	65	78
61	95	90	91	93	94
15,808	18,244	15,880	14,961	16,405	16,231
173	173	173	173	173	173
1,056	1,056	1,057	1,057	1,057	1,063
54	54	54	54	55	55
128	128	128	132	133	163
32,962	36,197	35,825	34,925	32,818	27,027
1,800	2,186	2,154	2,091	2,540	2,555
763	654	654	***	1,334	1,857
571	547	***	***	***	***
397	401	374	369	451	447
4,000	4,000	4,000	4,000	4,000	4,000
30,570	30,570	37,750	37,620	37,420	39,125
2,355	2,181	2,125	2,452	2,075	1,995
417	356	300	324	122	122

Morgan County, Colorado
Capital Asset Statistics by Function/Program
Last Ten Years
(unaudited)

	2018	2017	2016	2015	2014
Function/Program					
Judicial and Public Safety					
Communications Center console positions	3	4	4	4	4
Communications Center vehicles	1	1	1	1	1
911 Emergency Telephone towers	3	3	3	3	3
Emergency Management vehicles	1	1	1	1	1
Courtrooms - district and county	3	3	3	3	3
Jail	1	1	1	1	1
Jail vehicles	3	3	3	3	3
Patrol vehicles	14	14	14	14	14
Sheriff Investigation & Administrative vehicles	13	13	13	13	13
Streets and Highways					
Graders	15	15	15	15	15
Grader sheds	6	6	6	6	6
Trucks	24	24	24	24	24
Heavy equipment	10	10	10	10	10
Other equipment	54	55	48	44	39
Vehicles	20	20	20	22	19
Health and Human Services					
Building	1	1	1	1	1
Vehicles	9	9	9	9	9
Auxiliary Services					
Extension Office	1	1	1	1	1
Event Center	1	1	1	1	1
Fairgrounds	1	1	1	1	1
Fairground heavy equipment	3	3	3	3	3
Fairground vehicles	1	1	1	1	1
Ambulance Service					
Buildings	2	3	2	2	2
Ambulance vehicles	7	7	8	7	8
Administrative vehicles	1	1	1	1	1
Solid Waste Management					
Landfill site	1	1	1	1	1
Transfer sites	0	0	0	0	0
Equipment	5	5	5	5	5
Vehicles	2	3	3	3	3

Note: No capital asset indicators are available for the general government.

Source: Information provided by individual Morgan County departments

2013	2012	2011	2010	2009
4	4	4	4	4
1	2	2	2	2
3	3	3	3	3
4	4	4	4	4
3	3	3	3	3
1	1	1	1	1
3	3	3	3	3
13	12	11	11	12
13	12	12	11	9
15	15	15	15	15
6	6	6	6	6
24	24	23	23	23
10	10	10	10	10
37	36	36	36	36
6	20	19	19	20
1	1	1	1	1
9	9	9	9	9
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
3	3	3	4	3
1	1	1	1	1
3	2	2	3	3
8	8	8	8	8
1	1	1	1	1
1	1	1	1	1
6	0	0	0	0
4	4	4	4	4
3	3	3	3	3

MORGAN
COUNTY
Where Prairie Meets The Sky

SINGLE AUDIT SECTION

WATSON COON RYAN
CERTIFIED PUBLIC ACCOUNTANTS

9250 EAST COSTILLA AVENUE, SUITE 450
GREENWOOD VILLAGE, COLORADO 80112
303-792-3020 (O) | 303-792-5153 (F)
WWW.WCRCPA.COM

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

Board of County Commissioners
Morgan County
Fort Morgan, Colorado

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Morgan County (County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 21, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

Watson Coon Ryan, LLC

GREENWOOD VILLAGE, COLORADO
June 21, 2019

WATSON COON RYAN
CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Morgan County

Report on Compliance for each major federal program

We have audited Morgan County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Morgan County's major federal programs for the year ended December 31, 2018. Morgan County'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, 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 Morgan County's major federal program 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (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 each major federal program occurred. An audit includes examining, on a test basis, evidence about Morgan County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Compliance for each major federal program

In our opinion, Morgan County 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, 2018.

Report on Internal Control over Compliance

Management of Morgan County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Morgan County's internal control over compliance with the types of requirements that could have a direct and material effect on its each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Morgan County'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 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

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.

Respectfully,

Watson Coon Ryan, LLC

GREENWOOD VILLAGE, COLORADO
June 21, 2019

MORGAN COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2018

Program	Federal CFDA Number	Federal Expenditures
U.S. Department of Agriculture		
Passed through Colorado Department of Human Services		
Supplemental Nutrition Assistance	10.551	3,564,820
Food Assistance Administration	10.561	201,789
Total Department of Agriculture		3,766,609
U.S. Department of Health and Human Services		
Passed through Colorado Department of Human Services		
Promoting Safe and Stable Families	93.556	95,330
TANF	93.558	972,195
Title IV-D	93.563	357,540
Title IV-B	93.645	26,240
Title IV-E	93.658	497,362
Adoption	93.659	189,030
Adoption Incentive Payment	93.603	1,086
Tile XX Block Grant	93.667	182,635
Low Income Home Energy Assistance Block Grant	93.568	3,612
Guardianship Assistance - ARRA	93.090	2,596
Hospital Preparedness Program	93.074	15,770
Child Care Cluster		
Child Care and Development Block Grant	93.575	130,286
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	82,413
Total Child Care Cluster		212,699
Department of Health Care Policy and Financing		
Title XIX Medicaid Assistance Program	93.778	346,278
Total Department of Health and Human Services		2,902,373
U.S. Department of Justice		
Passed through State of Colorado		
Victims Assistance Program	16.575	31,631
Bullet Proof Vest Partnership Program	16.607	2,760
State Criminal Alien Assistance Program	16.606	22,378
Total Department of Justice		56,769
U.S. Department of Housing and Urban Development		
Passed through State of Colorado		
Continuum of Care	14.267	124,574
Total Department of Housing and Urban Development		124,574
U.S. Department of Homeland Security		
Passed through State of Colorado		
Emergency Management Performance Grant	97.042	45,000
Total Department of Homeland Security		45,000
Total Expenditures of Federal Awards		$ 6,895,325

See the accompanying notes to schedule of expenditures of federal awards.

MORGAN
COUNTY
Where Prairie Meets The Sky

MORGAN COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Morgan County under programs of the federal government for the year ended December 31, 2018. 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 Morgan County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Morgan County

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. 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. Negative amounts shown on the Schedule represents adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

3. SUBRECIPIENTS

No federal awards were passed through to subrecipients for the year-ended December 31, 2018.

4. NONCASH PROGRAM ACTIVITY

The County determines eligibility for various benefits funded by Federal and State programs. The funds are distributed via electronic benefit transfer to the beneficiaries by the State. Noncash assistance of $3,564,820 is included in the Schedule of Federal Expenditures and represents food commodities valued at the fair market value of the food received and disbursed.

5. INDIRECT COST RATE

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

MORGAN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

SUMMARY OF AUDITORS RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	____ Yes	__x__ No
Significant deficiencies identified?	____ Yes	__x__ No
Noncompliance material to financial statements noted?	____ Yes	__x__ No

Federal Awards

Internal control over major federal programs:

Material weaknesses identified?	____ Yes	__x__ No
Significant deficiencies identified?	____ Yes	__x__ None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	__x__ No
Identification of major federal programs:	**93.558** Temporary Assistance for Needy Families **93.778** Title XIX Medicaid Assistance Program	
Dollar threshold used to distinguish between type A and type B programs:	$___750,000	
Auditee qualified as a low-risk auditee?	__x__ Yes	___ No

MORGAN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

Section II: Financial Statement Findings

There were no findings.

Section III: Federal Awards Findings

There were no findings.

Section IV: Status of Prior Year Findings

There were no findings for the year ended December 31, 2017.