

REQUIRED SUPPLEMENTARY INFORMATION



MAJOR GOVERNMENTAL FUNDS

General Fund

General Fund- This fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds

Road and Bridge - This fund is restricted for the acquisition, signage, construction and maintenance of new and existing roads and bridges in the County.

Social Services Fund - This fund is used to provide separate accountability or revenues and expenditures for the various public welfare services provided by the Department of Social Services.

Morgan County, Colorado
General Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property taxes - current	\$ 10,656,942	\$ 10,652,824	\$ (4,118)	\$ 10,738,613	\$ 10,734,564	\$ (4,049)
Property taxes - abatements	(1,000)	(4,351)	(3,351)	(5,000)	(1,194)	3,806
Property tax incentive credits	(10,200)	-	10,200	(10,173)	(10,173)	-
Property taxes - delinquent	15,000	21,029	6,029	15,000	17,099	2,099
Proceeds of tax sale	5,000	5,272	272	2,000	8,060	6,060
Specific ownership taxes	1,085,000	1,333,401	248,401	1,070,000	1,261,569	191,569
Cigarette tax	6,000	10,387	4,387	5,000	10,163	5,163
Sales tax commissions	80,000	79,657	(343)	70,000	82,820	12,820
Intergovernmental	425,558	660,174	234,616	742,440	714,387	(28,053)
Licenses and permits	81,500	102,577	21,077	96,000	97,822	1,822
Fines and forfeitures	3,000	2,265	(735)	4,000	2,757	(1,243)
Fee accounts	1,304,110	1,427,451	123,341	1,223,600	1,437,687	214,087
Investment income	650,000	1,190,009	540,009	300,000	791,625	491,625
Miscellaneous	251,858	383,755	131,897	277,196	441,497	164,301
Total revenues	<u>\$ 14,552,768</u>	<u>\$ 15,864,450</u>	<u>\$ 1,311,682</u>	<u>\$ 14,528,676</u>	<u>\$ 15,588,683</u>	<u>\$ 1,060,007</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
General Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
EXPENDITURES						
Current:						
General government:						
Commissioners	\$ 323,637	\$ 302,816	\$ 20,821	\$ 292,900	\$ 285,939	\$ 6,961
Planning and zoning	423,178	351,994	71,184	376,433	320,610	55,823
Administration	2,284,043	1,956,550	327,493	2,587,788	2,029,435	558,353
Clerk	845,994	695,195	150,799	837,675	689,061	148,614
Treasurer	228,160	219,677	8,483	195,782	192,737	3,045
Public trustee	12,700	12,700	-	12,700	12,700	-
Assessor	726,918	664,652	62,266	654,128	624,001	30,127
Maintenance	1,217,545	1,018,173	199,372	1,166,207	1,125,984	40,223
Total general government	<u>6,062,175</u>	<u>5,221,757</u>	<u>840,418</u>	<u>6,123,613</u>	<u>5,280,467</u>	<u>843,146</u>
Judicial and public safety:						
Sheriff	2,416,604	2,347,109	69,495	2,275,435	2,145,923	129,512
Jail	2,433,027	2,259,907	173,120	2,317,423	2,136,133	181,290
Communications center	939,882	752,482	187,400	1,144,946	922,665	222,281
Coroner	218,217	174,240	43,977	201,720	143,420	58,300
Emergency management	112,514	111,405	1,109	109,002	119,994	(10,992)
Total judicial and public safety	<u>6,120,244</u>	<u>5,645,143</u>	<u>475,101</u>	<u>6,048,526</u>	<u>5,468,135</u>	<u>580,391</u>
Auxiliary services:						
Extension service	251,601	341,921	(90,320)	345,614	326,054	19,560
Veterans' officer	16,351	16,629	(278)	15,149	17,175	(2,026)
Parks and recreation	163,292	151,617	11,675	148,726	118,592	30,134
Engineer	5,004	4,902	102	3,650	3,552	98
Total auxiliary services	<u>436,248</u>	<u>515,069</u>	<u>(78,821)</u>	<u>513,139</u>	<u>465,373</u>	<u>47,766</u>
Intergovernmental cooperation outlay	<u>1,170,693</u>	<u>1,134,694</u>	<u>35,999</u>	<u>1,147,153</u>	<u>1,144,153</u>	<u>3,000</u>
Capital outlay	<u>672,000</u>	<u>383,794</u>	<u>288,206</u>	<u>1,870,000</u>	<u>1,185,538</u>	<u>684,462</u>
Total expenditures	<u>\$ 14,461,360</u>	<u>\$ 12,900,457</u>	<u>\$ 1,560,903</u>	<u>\$ 15,702,431</u>	<u>\$ 13,543,666</u>	<u>\$ 2,158,765</u>
Excess of revenues over expenditures	\$ 91,408	\$ 2,963,993	\$ 2,872,585	\$ (1,173,755)	\$ 2,045,017	\$ 3,218,772
Other financing sources (uses):						
Transfers out:						
Jail capital improvement fund	(120,000)	(120,000)	-	(120,000)	(120,000)	-
Net change in fund balances	(28,592)	2,843,993	2,872,585	(1,293,755)	1,925,017	3,218,772
Fund Balances, January 1	27,431,084	27,431,084	-	25,506,067	25,506,067	-
Fund Balances, December 31	<u>\$ 27,402,492</u>	<u>\$ 30,275,077</u>	<u>\$ 2,872,585</u>	<u>\$ 24,212,312</u>	<u>\$ 27,431,084</u>	<u>\$ 3,218,772</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Road and Bridge Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property taxes - current	\$ 4,109,783	\$ 4,105,451	\$ (4,332)	\$ 4,141,279	\$ 4,135,890	\$ (5,389)
Property taxes - abatements	(500)	(1,677)	(1,177)	(500)	(460)	40
Property taxes - delinquent	4,000	8,101	4,101	4,000	6,586	2,586
Specific ownership taxes	365,000	425,104	60,104	320,000	420,103	100,103
Intergovernmental	3,174,611	3,926,213	751,602	3,226,442	3,623,342	396,900
Charges for materials/service	18,000	35,798	17,798	180,100	278,388	98,288
Investment income	50,000	90,032	40,032	30,000	62,645	32,645
Miscellaneous	200	117	(83)	200	156	(44)
Total revenues	7,721,094	8,589,139	868,045	7,901,521	8,526,650	625,129
EXPENDITURES						
Current:						
Maintenance - routine	2,998,915	2,740,220	258,695	3,018,353	2,756,108	262,245
Maintenance - asphalt	447,470	7,788	439,682	443,273	102,833	340,440
Snow and ice removal	107,000	146,087	(39,087)	107,000	72,102	34,898
Structural construction	687,418	264,204	423,214	689,028	319,833	369,195
Administration	1,826,216	1,324,614	501,602	1,678,490	1,179,189	499,301
Remittance to municipalities	696,790	680,529	16,261	686,910	673,986	12,924
Capital outlay	2,117,754	2,359,049	(241,295)	1,588,000	1,782,698	(194,698)
Total expenditures	8,881,563	7,522,491	1,359,072	8,211,054	6,886,749	1,324,305
Excess (deficiency) of revenues over (under) expenditures	(1,160,469)	1,066,648	2,227,117	(309,533)	1,639,901	1,949,434
Fund Balances, January 1	10,939,085	10,939,085	-	9,299,184	9,299,184	-
Fund Balances, December 31	\$ 9,778,616	\$ 12,005,733	\$ 2,227,117	\$ 8,989,651	\$ 10,939,085	\$ 1,949,434

See the accompanying independent auditors' report.

Morgan County, Colorado
Social Services Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property taxes - current	\$ 1,095,942	\$ 1,094,787	\$ (1,155)	\$ 1,104,341	\$ 1,102,904	\$ (1,437)
Property taxes - abatements	(500)	(447)	53	(500)	(123)	377
Property taxes - delinquent	700	622	(78)	700	22	(678)
Intergovernmental:						
Colorado state allocation:						
Administration	2,026,591	2,091,193	64,602	2,075,683	1,986,603	(89,080)
JOBS/WORKS/TANF block grant	518,896	514,340	(4,556)	680,068	515,709	(164,359)
Child welfare block grant	1,220,909	1,264,345	43,436	1,046,484	1,342,557	296,073
Child care block grant	107,484	91,067	(16,417)	97,081	99,235	2,154
Medicaid transportation	86,142	47,650	(38,492)	105,877	85,000	(20,877)
Other	21	18	(3)	21	18	(3)
Miscellaneous	29,000	33,075	4,075	29,000	36,955	7,955
Total revenues	5,085,185	5,136,650	51,465	5,138,755	5,168,880	30,125
EXPENDITURES						
Current:						
Administration	2,510,155	2,262,646	247,509	2,417,910	2,160,846	257,064
Adult Protective Services	250,942	235,283	15,659	237,733	235,581	2,152
JOBS/WORKS/TANF block grant	692,462	685,430	7,032	829,107	667,305	161,802
Aid to needy disabled	5,000	13,704	(8,704)	5,000	11,205	(6,205)
Child welfare block grant	1,634,069	1,681,165	(47,096)	1,681,683	1,814,924	(133,241)
Child care block grant	176,835	134,808	42,027	161,880	147,060	14,820
General Assistance	18,450	1,550	16,900	18,450	7,111	11,339
OAP 5% HCA	13,500	16,204	(2,704)	13,500	15,378	(1,878)
Capital outlay	19,499	12,000	7,499	15,986	-	15,986
Total expenditures	5,320,912	5,042,790	278,122	5,381,249	5,059,410	321,839
Excess (deficiency) of revenues over (under) expenditures	(235,727)	93,860	329,587	(242,494)	109,470	351,964
Fund Balances, January 1	1,104,511	1,104,511	-	995,041	995,041	-
Fund Balances, December 31	\$ 868,784	\$ 1,198,371	\$ 329,587	\$ 752,547	\$ 1,104,511	\$ 351,964

See the accompanying independent auditors' report.

MORGAN COUNTY, COLORADO

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION December 31, 2019

Note 1: BUDGETARY DATA

The County annually adopts the Budget Resolution for all operating funds of the County. Prior to October 15, the Budget Officer submits to the County Commissioners a proposed operating budget for the fiscal year commencing the following January 1 for all funds, except agency funds. The budget is prepared using the modified accrual basis of accounting. The operating budget includes proposed expenditures/expenses and the means of financing them. Prior to December 31, the budget is legally adopted through the passage of adoption and appropriation resolutions. All annual appropriations lapse at year end. Budgets are adopted on a basis consistent with generally accepted accounting principles.



SUPPLEMENTARY INFORMATION
NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted for expenditure for particular purposes.

911 Emergency Telephone Fund - This fund is used to account for the funding and expenditures of the County-wide emergency telephone line. Funding is obtained through a tax of seventy cents placed on every telephone bill in the County on a monthly basis. Expenditures are for purchases and repairs of equipment.

Lodging Tax Tourism Fund - This fund is used to account for receipt and disbursement of the 1.9% County-wide room tax established to pay for tourism promotion.

Conservation Trust Fund - This fund is used to provide for an accounting of those monies received through the State of Colorado Lottery Fund program. The State requires that these monies be expended in areas of parks and recreation development.

Sheriff's Confiscation/Seizure Fund - This fund is used to account for monies collected from the sale of evidence seized by the Sheriff's Office.

Capital Improvement Fund

Capital improvement funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary fund and trust funds.

Jail Capital Improvement Fund - In 2008, this fund was created to accumulate monies for future capital expansion of the Morgan County Jail. This project will be funded by the recently approved Model Traffic Code fees received by the Morgan County Sheriff and amounts received as a result of housing individuals sentenced to incarceration from any other jurisdiction than Morgan County District or County Court.

Morgan County, Colorado
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019
(With comparative totals for December 31, 2018)

	Special Revenue			
	911	Lodging	Conservation Trust	Confiscation/ Seizure
	Emergency Telephone	Tax Tourism		
ASSETS:				
Cash on hand	\$ -	\$ -	\$ -	\$ 85
Cash held by other agencies	-	-	-	5,265
Cash and investments held by County Treasurer	969,520	532,876	217,631	-
Accounts receivable	41,084	-	-	-
Intergovernmental receivable	-	37,269	-	-
Total assets	\$ 1,010,604	\$ 570,145	\$ 217,631	\$ 5,350
LIABILITIES AND FUND BALANCES				
Liabilities:				
Warrants payable	\$ -	\$ 6,539	\$ -	\$ -
Vouchers payable	1,069	5,225	-	-
Interfund payables	-	678	-	-
Funds held for others	-	-	-	450
Total liabilities	1,069	12,442	-	450
Fund balances:				
Restricted for:				
911 emergency	1,009,535	-	-	-
Tourism	-	557,703	-	-
Parks and recreation	-	-	217,631	-
Law enforcement	-	-	-	4,900
Committed to:				
Jail expansion	-	-	-	-
Total fund balances	1,009,535	557,703	217,631	4,900
Total liabilities and fund balances	\$ 1,010,604	\$ 570,145	\$ 217,631	\$ 5,350

See the accompanying independent auditors' report.

Total	Capital Projects		Total Nonmajor	
	Jail	Total Nonmajor	Governmental Funds	
	Capital Improvement		2019	2018
\$ 85	\$ -	\$ 85	\$ 85	
5,265	-	5,265	4,366	
1,720,027	1,081,855	2,801,882	2,918,888	
41,084	-	41,084	37,775	
37,269	685	37,954	55,914	
<u>\$ 1,803,730</u>	<u>\$ 1,082,540</u>	<u>\$ 2,886,270</u>	<u>\$ 3,017,028</u>	
\$ 6,539	\$ -	\$ 6,539	\$ 1,393	
6,294	-	6,294	228,774	
678	216	894	525	
450	-	450	450	
<u>13,961</u>	<u>216</u>	<u>14,177</u>	<u>231,142</u>	
1,009,535	-	1,009,535	1,151,454	
557,703	-	557,703	544,226	
217,631	-	217,631	130,423	
4,900	-	4,900	4,001	
-	1,082,324	1,082,324	955,782	
<u>1,789,769</u>	<u>1,082,324</u>	<u>2,872,093</u>	<u>2,785,886</u>	
<u>\$ 1,803,730</u>	<u>\$ 1,082,540</u>	<u>\$ 2,886,270</u>	<u>\$ 3,017,028</u>	

Morgan County, Colorado
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019
(With comparative totals for the fiscal year ended December 31, 2018)

	Special Revenue			
	911 Emergency Telephone	Lodging Tax Tourism	Conservation Trust	Sheriff's Confiscation/ Seizure
REVENUES				
Taxes	\$ -	\$ 218,131	\$ -	\$ -
Intergovernmental	-	-	109,154	-
Fee accounts	-	-	-	899
Charges for materials/service	270,786	-	-	-
Interest	-	-	3,314	-
Miscellaneous	28	-	-	-
Total revenues	<u>270,814</u>	<u>218,131</u>	<u>112,468</u>	<u>899</u>
EXPENDITURES				
Current:				
General government	-	204,654	15,722	-
Judicial and public safety	366,191	-	-	-
Capital outlay	46,542	-	9,538	-
Total expenditures	<u>412,733</u>	<u>204,654</u>	<u>25,260</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(141,919)	13,477	87,208	899
Other financing sources:				
Operating transfers in:				
General fund	-	-	-	-
Net change in fund balances	(141,919)	13,477	87,208	899
Fund Balances, January 1	1,151,454	544,226	130,423	4,001
Fund Balances, December 31	<u>\$ 1,009,535</u>	<u>\$ 557,703</u>	<u>\$ 217,631</u>	<u>\$ 4,900</u>

See the accompanying independent auditors' report.

		Capital Projects	
		Jail	Total Nonmajor
		Capital	Governmental Funds
Total	Improvement	2019	2018
\$ 218,131	\$ -	\$ 218,131	\$ 169,279
109,154	4,368	113,522	117,197
899	16,385	17,284	23,938
270,786	-	270,786	261,276
3,314	-	3,314	2,988
28	-	28	28
<u>602,312</u>	<u>20,753</u>	<u>623,065</u>	<u>574,706</u>
220,376	14,211	234,587	299,414
366,191	-	366,191	108,900
56,080	-	56,080	459,324
<u>642,647</u>	<u>14,211</u>	<u>656,858</u>	<u>867,638</u>
(40,335)	6,542	(33,793)	(292,932)
-	120,000	120,000	120,000
(40,335)	126,542	86,207	(172,932)
1,830,104	955,782	2,785,886	2,958,818
<u>\$ 1,789,769</u>	<u>\$ 1,082,324</u>	<u>\$ 2,872,093</u>	<u>\$ 2,785,886</u>

Morgan County, Colorado
911 Emergency Telephone Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Emergency telephone service surcharges	\$ 276,200	\$ 270,786	\$ (5,414)	\$ 277,880	\$ 261,276	\$ (16,604)
Miscellaneous	28	28	-	100	28	(72)
Total revenues	<u>276,228</u>	<u>270,814</u>	<u>(5,414)</u>	<u>277,980</u>	<u>261,304</u>	<u>(16,676)</u>
EXPENDITURES						
Current:						
Compensation and benefits	250,000	250,000	-	47,000	47,000	-
Operating supplies	13,000	2,693	10,307	12,000	997	11,003
Purchased services	146,000	110,836	35,164	101,000	58,277	42,723
Miscellaneous	512,425	2,662	509,763	603,500	2,626	600,874
Capital outlay	110,000	46,542	63,458	70,000	-	70,000
Total expenditures	<u>1,031,425</u>	<u>412,733</u>	<u>618,692</u>	<u>833,500</u>	<u>108,900</u>	<u>724,600</u>
Excess (deficiency) of revenues over (under) expenditures	(755,197)	(141,919)	613,278	(555,520)	152,404	707,924
Fund Balances, January 1	1,151,454	1,151,454	-	999,050	999,050	-
Fund Balances, December 31	<u><u>\$ 396,257</u></u>	<u><u>\$ 1,009,535</u></u>	<u><u>\$ 613,278</u></u>	<u><u>\$ 443,530</u></u>	<u><u>\$ 1,151,454</u></u>	<u><u>\$ 707,924</u></u>

See the accompanying independent auditors' report.



Morgan County, Colorado
Lodging Tax Tourism Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Lodging tax	\$ 250,000	\$ 218,131	\$ (31,869)	\$ 180,000	\$ 169,279	\$ (10,721)
EXPENDITURES						
Current:						
Compensation and benefits	45,230	45,857	(627)	46,088	37,534	8,554
Operating supplies	4,500	5,512	(1,012)	4,500	2,510	1,990
Purchased services	147,600	141,024	6,576	150,600	113,880	36,720
Fixed charges	2,000	72	1,928	500	944	(444)
Contributions	10,000	10,000	-	10,000	10,000	-
Miscellaneous	2,000	2,189	(189)	2,000	1,713	287
Total expenditures	<u>211,330</u>	<u>204,654</u>	<u>6,676</u>	<u>213,688</u>	<u>166,581</u>	<u>47,107</u>
Excess (deficiency) of revenues over (under) expenditures	38,670	13,477	(25,193)	(33,688)	2,698	36,386
Fund Balances, January 1	544,226	544,226	-	541,528	541,528	-
Fund Balances, December 31	<u>\$ 582,896</u>	<u>\$ 557,703</u>	<u>\$ (25,193)</u>	<u>\$ 507,840</u>	<u>\$ 544,226</u>	<u>\$ 36,386</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Conservation Trust Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Intergovernmental	\$ 100,000	\$ 109,154	\$ 9,154	\$ 100,000	\$ 96,565	\$ (3,435)
Interest	4,000	3,314	(686)	4,000	2,988	(1,012)
Total revenues	<u>104,000</u>	<u>112,468</u>	<u>8,468</u>	<u>104,000</u>	<u>99,553</u>	<u>(4,447)</u>
EXPENDITURES						
Current:						
Compensation and benefits	48,000	15,722	32,278	48,000	47,354	646
Operating supplies	10,000	-	10,000	10,000	-	10,000
Capital outlay	40,000	9,538	30,462	90,000	96,291	(6,291)
Total expenditures	<u>98,000</u>	<u>25,260</u>	<u>72,740</u>	<u>148,000</u>	<u>143,645</u>	<u>4,355</u>
Excess (deficiency) of revenues over (under) expenditures	6,000	87,208	81,208	(44,000)	(44,092)	(92)
Fund Balances, January 1	130,423	130,423	-	174,515	174,515	-
Fund Balances, December 31	<u>\$ 136,423</u>	<u>\$ 217,631</u>	<u>\$ 81,208</u>	<u>\$ 130,515</u>	<u>\$ 130,423</u>	<u>\$ (92)</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Sheriff's Confiscation/Seizure Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES						
Fee accounts	\$ 10,000	\$ 899	\$ (9,101)	\$ 10,000	\$ 695	\$ (9,305)
EXPENDITURES						
Current:						
Operating supplies	10,000	-	10,000	10,000	-	10,000
Total expenditures	10,000	-	10,000	10,000	-	10,000
Excess (deficiency) of revenues over (under) expenditures	-	899	899	-	695	695
Fund Balances, January 1	4,002	4,001	(1)	3,306	3,306	-
Fund Balances, December 31	\$ 4,002	\$ 4,900	\$ 898	\$ 3,306	\$ 4,001	\$ 695

See the accompanying independent auditors' report.

Morgan County, Colorado
Jail Capital Improvement Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive Negative
REVENUES						
Intergovernmental	\$ 18,750	\$ 4,368	\$ (14,382)	\$ 25,000	\$ 20,632	\$ (4,368)
Fee accounts	40,000	16,385	(23,615)	40,000	23,243	(16,757)
Total revenues	<u>58,750</u>	<u>20,753</u>	<u>(37,997)</u>	<u>65,000</u>	<u>43,875</u>	<u>(21,125)</u>
EXPENDITURES						
Current:						
Operating supplies	-	-	-	-	2,950	(2,950)
Purchased services	100,000	14,211	85,789	100,000	82,529	17,471
Capital outlay	100,000	-	100,000	400,000	363,033	36,967
Total expenditures	<u>200,000</u>	<u>14,211</u>	<u>185,789</u>	<u>500,000</u>	<u>448,512</u>	<u>51,488</u>
Excess (deficiency) of revenues over (under) expenditures	(141,250)	6,542	147,792	(435,000)	(404,637)	30,363
Other financing sources:						
Transfers in:						
General fund	120,000	120,000	-	120,000	120,000	-
Excess of revenues and other financing sources over expenditures	(21,250)	126,542	147,792	(315,000)	(284,637)	30,363
Fund Balances, January 1	955,782	955,782	-	1,240,419	1,240,419	-
Fund Balances, December 31	<u><u>\$ 934,532</u></u>	<u><u>\$ 1,082,324</u></u>	<u><u>\$ 147,792</u></u>	<u><u>\$ 925,419</u></u>	<u><u>\$ 955,782</u></u>	<u><u>\$ 30,363</u></u>

See the accompanying independent auditors' report.



ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County's Board of Commissioners is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County's Board of Commissioners has decided that periodic determination of net income is appropriate for accountability purposes.

Ambulance Service Fund - This fund is used to account for the activities of the County owned and operated ambulance service.

Solid Waste Management Fund - This fund is used to account for the solid waste management activities of the County including the operation of the County's only municipal solid waste landfill and three strategically located solid waste transfer stations.

Morgan County, Colorado
Ambulance Service Fund
Comparative Schedules of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amount	Actual Amounts	Variance with Final Budget - Positive (Negative)
Operating revenues						
Charges for services	\$ 1,251,000	\$ 1,473,043	\$ 222,043	\$ 1,228,000	\$ 1,421,886	\$ 193,886
Miscellaneous revenues	24,000	23,203	(797)	22,500	24,083	1,583
Total operating revenues	<u>1,275,000</u>	<u>1,496,246</u>	<u>221,246</u>	<u>1,250,500</u>	<u>1,445,969</u>	<u>195,469</u>
Operating expenses						
Compensation and benefits	951,896	908,077	43,819	873,091	851,378	21,713
Operating supplies	44,750	47,503	(2,753)	44,500	51,307	(6,807)
Purchased services	139,650	145,655	(6,005)	136,950	148,026	(11,076)
Fixed charges	146,000	189,613	(43,613)	148,250	157,104	(8,854)
Depreciation	-	47,789	(47,789)	-	46,089	(46,089)
Miscellaneous	60,700	11,410	49,290	60,500	13,294	47,206
Capital outlay	70,000	74,760	(4,760)	250,000	118,047	131,953
Total operating expenses	<u>1,412,996</u>	<u>1,424,807</u>	<u>(11,811)</u>	<u>1,513,291</u>	<u>1,385,245</u>	<u>128,046</u>
Operating income (loss)	<u>(137,996)</u>	<u>71,439</u>	<u>209,435</u>	<u>(262,791)</u>	<u>60,724</u>	<u>323,515</u>
Nonoperating revenues (expenses)						
State grant	38,500	41,109	2,609	227,500	36,651	(190,849)
Other grants and donations	150	105,000	104,850	35,150	40,255	5,105
Interest	4,000	7,065	3,065	1,000	4,656	3,656
Gain (Loss) on sale of assets	-	-	-	-	32,287	32,287
Total nonoperating revenues (expenses)	<u>42,650</u>	<u>153,174</u>	<u>110,524</u>	<u>263,650</u>	<u>113,849</u>	<u>(149,801)</u>
Net income (loss) - budget basis	<u>\$ (95,346)</u>	<u>224,613</u>	<u>\$ 319,959</u>	<u>\$ 859</u>	<u>174,573</u>	<u>\$ 173,714</u>
Adjustments for GAAP Basis						
Capital outlay		<u>74,760</u>			<u>118,047</u>	
Change in net position (GAAP Basis)		299,373			292,620	
Total net position, January 1		2,252,419			1,959,799	
Total net position, December 31		<u>\$ 2,551,792</u>			<u>\$ 2,252,419</u>	

See the accompanying independent auditors' report.

Morgan County, Colorado
Solid Waste Management Fund
Comparative Schedules of Revenues, Expenses and
Changes in Net Position - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Operating revenues						
Charges for services	\$ 1,037,990	\$ 1,210,304	\$ 172,314	\$ 1,009,490	\$ 1,174,866	\$ 165,376
Miscellaneous revenues	1,000	4,143	3,143	1,000	525	(475)
Total operating revenues	<u>1,038,990</u>	<u>1,214,447</u>	<u>175,457</u>	<u>1,010,490</u>	<u>1,175,391</u>	<u>164,901</u>
Operating expenses						
Landfill operation	3,075,548	765,711	2,309,837	1,075,761	677,849	397,912
Depreciation	-	70,921	(70,921)	-	73,563	(73,563)
Total operating expenses	<u>3,075,548</u>	<u>836,632</u>	<u>2,238,916</u>	<u>1,075,761</u>	<u>751,412</u>	<u>324,349</u>
Operating income (loss)	(2,036,558)	377,815	2,414,373	(65,271)	423,979	489,250
Nonoperating revenues						
Interest	30,000	71,961	41,961	25,000	51,933	26,933
Net income (loss) - budget basis	<u>\$ (2,006,558)</u>	449,776	<u>\$ 2,456,334</u>	<u>\$ (40,271)</u>	475,912	<u>\$ 516,183</u>
Adjustments for GAAP Basis						
Capital outlay		-			18,055	
Change in net position (GAAP Basis)		449,776			493,967	
Total net position, January 1		5,207,881			4,713,914	
Total net position, December 31		<u>\$ 5,657,657</u>			<u>\$ 5,207,881</u>	

See the accompanying independent auditors' report.



INTERNAL SERVICE FUND

The Central Services Fund is used to account for the financing of goods and/or services provided by Attorney Services, Accounting, Information Systems, Central Inventory Control, and Fleet Management to other County departments and funds, County involved jointly governed organizations and other governmental units on a cost reimbursed basis.

Morgan County, Colorado
Central Services Fund
Comparative Schedule of Net Position
December 31, 2019 and 2018

	2019	2018
ASSETS		
Current assets:		
Cash	\$ 350	\$ 350
Cash and investments held by County Treasurer	4,210,703	3,730,304
Receivables:		
Accounts	20,161	19,985
Interfund receivables:		
General fund	120,336	120,416
Road and bridge fund	165,537	164,308
Social services fund	18,349	14,053
Lodging tax tourism fund	678	525
Jail capital improvement fund	216	-
Ambulance service fund	11,957	14,992
Solid waste management fund	12,101	12,964
Inventory - equipment parts	115,779	127,507
Inventory - gas and oil	64,320	51,622
Total current assets	4,740,487	4,257,026
Capital assets:		
Buildings	18,306	18,306
Accumulated depreciation - buildings	(14,340)	(13,425)
General equipment	14,903,771	14,197,117
Accumulated depreciation - general equipment	(9,754,468)	(9,301,226)
Infrastructure	49,584	49,584
Accumulated depreciation - infrastructure	(29,544)	(27,065)
Capital assets (net of accumulated depreciation)	5,173,309	4,923,291
Total assets	9,913,796	9,180,317
LIABILITIES AND EQUITY		
Current liabilities:		
Warrants payable	236,806	39,181
Vouchers payable	252,893	244,173
Accrued compensated absences	89,077	81,822
Total current liabilities	578,776	365,176
Noncurrent liabilities:		
Accrued compensated absences	48,847	51,224
Total liabilities	627,623	416,400
NET POSITION:		
Net investment in capital assets	5,173,309	4,923,291
Unrestricted	4,112,864	3,840,626
Total net position	\$ 9,286,173	\$ 8,763,917

See the accompanying independent auditors' report.

Morgan County, Colorado
Central Services Fund
Comparative Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
For the fiscal years ended December 31, 2019 and 2018

	2019			2018		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Unfavorable)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Unfavorable)
Operating revenues						
Charges for services	\$ 4,544,030	\$ 4,396,344	\$ (147,686)	\$ 4,423,703	\$ 4,209,681	\$ (214,022)
Miscellaneous revenues	-	850	850	500	62	(438)
Total operating revenues	<u>4,544,030</u>	<u>4,397,194</u>	<u>(146,836)</u>	<u>4,424,203</u>	<u>4,209,743</u>	<u>(214,460)</u>
Operating expenses						
DHS Attorney	106,493	109,764	(3,271)	110,035	106,180	3,855
Information systems	838,269	755,851	82,418	910,393	670,766	239,627
Accounting	436,730	410,240	26,490	420,475	389,600	30,875
Fleet maintenance	4,631,428	3,647,903	983,525	3,440,424	3,305,547	134,877
Inventory control	131,977	116,496	15,481	135,374	117,564	17,810
Total operating expenses	<u>6,144,897</u>	<u>5,040,254</u>	<u>1,104,643</u>	<u>5,016,701</u>	<u>4,589,657</u>	<u>427,044</u>
Operating loss	<u>(1,600,867)</u>	<u>(643,060)</u>	<u>957,807</u>	<u>(592,498)</u>	<u>(379,914)</u>	<u>212,584</u>
Nonoperating revenues						
State grant	3,500	3,000	(500)	50,000	73,218	23,218
Gain (loss) on disposal of assets	-	144,101	144,101	-	154,673	154,673
Insurance recovery	103,000	25,513	(77,487)	-	30,420	30,420
Total nonoperating revenues	<u>106,500</u>	<u>172,614</u>	<u>66,114</u>	<u>50,000</u>	<u>258,311</u>	<u>208,311</u>
Net loss - budget basis	<u>\$ (1,494,367)</u>	<u>(470,446)</u>	<u>\$ 1,023,921</u>	<u>\$ (542,498)</u>	<u>(121,603)</u>	<u>\$ 420,895</u>
Adjustments for GAAP Basis						
Capital outlay		<u>992,702</u>			<u>687,684</u>	
Change in net position (GAAP Basis)		522,256			566,081	
Total net position, January 1		8,763,917			8,197,836	
Total net position, December 31		<u>\$ 9,286,173</u>			<u>\$ 8,763,917</u>	

See the accompanying independent auditors' report.



AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

County Treasurer - This fund is used to account for monies received and held by the County Treasurer as trustee or agent for other governmental units located within the County.

County Clerk - This fund is used to account for monies received by the County Clerk as trustee or agent for other governmental units.

County Sheriff - This fund is used to account for monies received by the County Sheriff and Jail for other governmental units or on behalf of the inmates in their care.

County Public Trustee - This fund is used to account for the monies received by the Public Trustee as a trustee or agent for parties outside the governmental structure.

Morgan County, Colorado
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2019

	Balance 01/01/19	Additions	Deletions	Balance 12/31/2019
COUNTY TREASURER FUND				
Cash held by County Treasurer - held for other governments	\$ 1,095,629	\$ 40,536,647	\$ 40,749,091	\$ 883,185
LIABILITIES				
Cash held for others	\$ 1,095,629	\$ 40,536,647	\$ 40,749,091	\$ 883,185
COUNTY CLERK FUND				
ASSETS				
Cash	\$ 41,158	\$ 48,838	\$ 41,158	\$ 48,838
Cash held by County Treasurer - Clerk	869,926	11,194,005	11,211,743	852,188
Total assets	\$ 911,084	\$ 11,242,843	\$ 11,252,901	\$ 901,026
LIABILITIES				
Warrants payable	\$ 904,158	\$ 899,208	\$ 904,158	\$ 899,208
Cash held for others	6,926	10,343,635	10,348,743	1,818
Total liabilities	\$ 911,084	\$ 11,242,843	\$ 11,252,901	\$ 901,026
COUNTY SHERIFF FUND				
ASSETS				
Cash	\$ 84,726	\$ 279,309	\$ 275,723	\$ 88,312
LIABILITIES				
Cash held for others	\$ 84,726	\$ 279,309	\$ 275,723	\$ 88,312
PUBLIC TRUSTEE FUND				
ASSETS				
Cash held by County Treasurer - Public Trustee	\$ 14,315	\$ 41,691	\$ 41,354	\$ 14,652
LIABILITIES				
Cash held for designated purpose	\$ 14,315	\$ 337	\$ -	\$ 14,652
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 125,884	\$ 328,147	\$ 316,881	\$ 137,150
Cash held by County Treasurer - Public Trustee and Clerk	884,241	11,235,696	11,253,097	866,840
Cash held by County Treasurer - held for other governments	1,095,629	40,536,647	40,749,091	883,185
Total assets	\$ 2,105,754	\$ 52,100,490	\$ 52,319,069	\$ 1,887,175
LIABILITIES				
Warrants payable	\$ 904,158	\$ 899,208	\$ 904,158	\$ 899,208
Cash held for designated purpose	14,315	337	-	14,652
Cash held for others	1,187,281	51,159,591	51,373,557	973,315
Total liabilities	\$ 2,105,754	\$ 52,059,136	\$ 52,277,715	\$ 1,887,175

See the accompanying independent auditors' report.

Morgan County, Colorado
County Treasurer
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2019

	Balance 01/01/19	Additions	Deletions	Balance 12/31/2019
ASSETS				
Cash held by County Treasurer - held for other governments	\$ 1,095,629	\$ 40,536,647	\$ 40,749,091	\$ 883,185
LIABILITIES				
Cash held for others:				
Schools	\$ 1,040,989	\$ 28,070,116	\$ 28,286,006	\$ 825,099
Cities and towns	26,575	3,879,920	3,879,038	27,457
Special districts	28,065	8,586,611	8,584,047	30,629
Total liabilities	\$ 1,095,629	\$ 40,536,647	\$ 40,749,091	\$ 883,185

See the accompanying independent auditors' report.

Morgan County, Colorado
County Clerk
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2019

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
ASSETS				
Cash:				
On hand	\$ 41,158	\$ 48,838	\$ 41,158	\$ 48,838
Funds held by agency funds - County Treasurer:				
Clerk fees account	18,145	265,980	262,953	21,172
Electronic filing account	924	12,588	12,450	1,062
County Clerk	850,857	10,915,437	10,936,340	829,954
Total assets	<u>\$ 911,084</u>	<u>\$ 11,242,843</u>	<u>\$ 11,252,901</u>	<u>\$ 901,026</u>
LIABILITIES				
Warrants payable	\$ 904,158	\$ 899,208	\$ 904,158	\$ 899,208
Cash held for others - sundry clearing accounts	6,926	10,343,635	10,348,743	1,818
Total liabilities	<u>\$ 911,084</u>	<u>\$ 11,242,843</u>	<u>\$ 11,252,901</u>	<u>\$ 901,026</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
County Sheriff
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2019

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
ASSETS				
Cash:				
On deposit - checking account:				
Civil trust account	\$ 16,838	\$ 43,088	\$ 39,860	\$ 20,066
Special inmates account	67,888	236,221	235,863	68,246
Total assets	\$ 84,726	\$ 279,309	\$ 275,723	\$ 88,312
LIABILITIES				
Cash held for others - sundry clearing accounts	\$ 84,726	\$ 279,309	\$ 275,723	\$ 88,312

See the accompanying independent auditors' report.

Morgan County, Colorado
Public Trustee Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2019

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
ASSETS				
Cash held by County Treasurer - Public Trustee	\$ 14,315	\$ 41,691	\$ 41,354	\$ 14,652
LIABILITIES				
Cash held for designated purpose	\$ 14,315	\$ 337	\$ -	\$ 14,652

See the accompanying independent auditors' report.

SUPPLEMENTAL SCHEDULES

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

LOCAL HIGHWAY FINANCE REPORT		City or County: Morgan
		YEAR ENDING : December 2019
This Information From The Records Of (example - City of _ or County of	Prepared By: Phone:	Michelle R. Covelli 970-542-3506

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	2,359,049
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	2,133,402
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	
2. General fund appropriations		b. Snow and ice removal	277,722
3. Other local imposts (from page 2)	4,538,244	c. Other	36,522
4. Miscellaneous local receipts (from page 2)	124,682	d. Total (a. through c.)	314,244
5. Transfers from toll facilities		4. General administration & miscellaneous	2,715,796
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	7,522,491
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	4,662,926	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	3,790,359	2. Notes:	
D. Receipts from Federal Government (from page 2)	135,854	a. Interest	
E. Total receipts (A.7 + B + C + D)	8,589,139	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	
			7,522,491

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	10,939,085	8,589,139	7,522,491	12,005,733	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): December 2019

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	4,111,875	a. Interest on investments	90,032
b. Other local imposts:		b. Traffic Fines & Penalties	0
1. Sales Taxes	0	c. Parking Garage Fees	0
2. Infrastructure & Impact Fees	1,265	d. Parking Meter Fees	0
3. Liens	0	e. Sale of Surplus Property	7,820
4. Licenses	0	f. Charges for Services	366
5. Specific Ownership &/or Other	425,104	g. Other Misc. Receipts	117
6. Total (1. through 5.)	426,369	h. Other	26,347
c. Total (a. + b.)	4,538,244	i. Total (a. through h.)	124,682
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	3,709,534	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	0
a. State bond proceeds		b. FEMA	0
b. Project Match		c. HUD	0
c. Motor Vehicle Registrations	80,758	d. Federal Transit Admin	0
d. Other (Specify) - DOLA Grant	0	e. U.S. Corps of Engineers	0
e. Other (Specify) - PILT	67	f. Other Federal	135,854
f. Total (a. through e.)	80,825	g. Total (a. through f.)	135,854
4. Total (1. + 2. + 3.f)	3,790,359	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs		0	0
b. Engineering Costs		0	0
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		2,359,049	2,359,049
(3). System Preservation		0	0
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	2,359,049	2,359,049
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	2,359,049	2,359,049
			(Carry forward to page 1)

Notes and Comments:

Morgan County, Colorado
Schedule of Federal Financial Assistance Reconciliation
December 31, 2019

FEDERAL FINANCIAL ASSISTANCE RECONCILIATION

Social Services Fund

On February 1, 1997, the Colorado Department of Human Services (CDHS) started the implementation of electronic payment methods from the CDHS directly to welfare clients and service providers. These electronic payments replaced the payment method of county warrants and significantly changed the cash flow between counties and the CDHS. Typically, a welfare payment is composed of a combination of federal, state, and local money. Previously, the county warrants were reimbursed by the CDHS with federal and state funds. Currently, with the EBT system, the counties pay their local share of these EBT payment authorizations to the CDHS.

This significant change in cash flow created a considerable change in financial reporting. During the implementation phase of EBT, the counties were instructed to record only their local share of EBT authorizations as expenditures and not the total amount of the EBT authorization. They were instructed to disclose the total amount of the authorizations in a note to the financial statements or in an additional schedule.

The program expenditures by source are reported in the schedule of EBT authorizations, warrant expenditures, and total expenditures as follows:

MORGAN COUNTY, COLORADO
HUMAN SERVICES FUND
Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures
For the Year Ended December 31, 2019

PROGRAM	A	B	C	D	E
	COUNTY EBT AUTHORIZATIONS	COUNTY SHARE OF AUTHORIZATIONS	EXPENDITURES BY COUNTY WARRANT	COUNTY EBT AUTHORIZATIONS PLUS EXPENDITURES BY COUNTY WARRANT (COL. A + COL. C)	TOTAL COUNTY EXPENDITURES (COL. B + COL. C)
CHILD WELFARE					
ADMIN - 80% & 100%	-	-	1,450,336	1,450,336	1,450,336
CHRP	-	-	-	-	-
RES MENTAL HEALTH	80,519	16,909	-	80,519	16,909
CASE SERVICES	2,844	2,376	-	2,844	2,376
OOH	867,413	173,178	-	867,413	173,178
SPECIAL CIRCUM CC		(2,335)	-	-	(2,335)
SUBADOPT	406,362	40,700	-	406,362	40,700
TOTAL CW	1,357,138	230,828	1,450,336	2,807,473	1,681,164
COUNTY ADMINISTRATION	-	-	727,444	727,444	727,444
FS FRAUD ADMIN	-	-	57,371	57,371	57,371
STAFF DEVELOPMENT	-	-	4,303	4,303	4,303
CORE SERVICES	178,767	5,275	501,512	680,279	506,787
LEAP & ADMIN	227,422	-	3,963	231,385	3,963
AND & HCA - AND	64,873	12,975	729	65,602	13,704
IV-D ADMINISTRATION (CSE)	-	-	618,055	618,055	618,055
EMPLOYMENT 1ST	1,523	825	74,352	75,874	75,177
TANF & WORKS ADMIN	566,408	115,349	570,080	1,136,488	685,430
CHILD CARE & ADMIN	317,156	45,831	88,977	406,133	134,808
OLD AGE PEN & ADMIN	403,151	-	14,643	417,794	14,643
HCA - OAP	29,555	1,561	-	29,555	1,561
FC PARENTAL FEE	-	-	35,896	35,896	35,896
TITLE IV-B (PSSF)	-	-	105,825	105,825	105,825
HB1451 CARE MGT GRANT	-	-	47,650	47,650	47,650
FC RETENTION GRANT	-	-	5,400	5,400	5,400
CASEWORKER VISITATION	-	-	5,513	5,513	5,513
HS CONNECT GRANT	-	-	20,447	20,447	20,447
COACT	-	-	60,711	60,711	60,711
CSS 2Gen Transformation	-	-	105	105	105
GENERAL ASSISTANCE	-	-	1,550	1,550	1,550
ADULT PROTECTION	-	-	235,283	235,283	235,283
AUDIT ADJUSTMENT	-	-	-	-	-
	1,788,854	181,816	3,179,809	4,968,663	3,361,626
FOOD ASSISTANCE	3,302,462	-	-	3,302,462	-
GRAND TOTAL	6,448,454	412,645	4,630,145	11,078,597	5,042,790

- B. County share of EBT authorizations. These amounts are settled monthly by a reduction of State cash advances to the county.
- C. Expenditures made by county warrants or other county payment methods.
- D. This represents the total cost of the welfare programs that are administered by Morgan County.
- E. This total matches the expenditures on the Social Services Fund - Statement of Revenues & Expenditures.

