STATISTICAL SECTION

MORGAN COUNTY

Where Prairie Meets The Sky

This part of Morgan County's annual comprehensive 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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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	104 - 112
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Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive 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)

	2021	2020	2019
Governmental activities			
Investment in capital assets	$ 93,185,674	$ 101,452,886	$ 110,920,860
Restricted	17,460,049	12,059,538	11,208,218
Unrestricted	41,558,071	42,065,680	38,528,623
Total governmental activities net position	$ 152,203,794	$ 155,578,104	$ 160,657,701
Business-type activities			
Investment in capital assets	$ 2,288,318	$ 1,676,338	$ 1,725,262
Unrestricted	6,824,063	6,718,282	6,484,187
Total business-type activities net position	$ 9,112,381	$ 8,394,620	$ 8,209,449
Primary government			
Investment in capital assets	$ 95,473,992	$ 103,129,224	$ 112,646,122
Restricted	17,460,049	12,059,538	11,208,218
Unrestricted	48,382,134	48,783,962	45,012,810
Total primary govenment activities net position	$ 161,316,175	$ 163,972,724	$ 168,867,150

2018	2017	2016	2015	2014	2013	2012
$ 117,813,966	$ 124,241,092	$ 131,089,740	$ 136,884,869	$ 141,166,518	$ 147,045,403	$ 155,638,332
10,560,743	9,040,123	9,647,561	9,911,448	10,228,223	9,313,903	7,862,243
34,851,764	32,163,842	28,709,841	25,300,016	24,257,515	23,125,677	20,949,060
$ 163,226,473	$ 165,445,057	$ 169,447,142	$ 172,096,333	$ 175,652,256	$ 179,484,983	$ 184,449,635
$ 1,769,212	$ 1,782,910	$ 1,339,384	$ 1,353,897	$ 1,411,672	$ 1,504,703	$ 1,624,577
5,691,088	4,890,803	4,620,083	4,168,253	3,872,134	3,480,904	3,516,382
$ 7,460,300	$ 6,673,713	$ 5,959,467	$ 5,522,150	$ 5,283,806	$ 4,985,607	$ 5,140,959
$ 119,583,178	$ 126,024,002	$ 132,429,124	$ 138,238,766	$ 142,578,190	$ 148,550,106	$ 157,262,909
10,560,743	9,040,123	9,647,561	9,911,448	10,228,223	9,313,903	7,862,243
40,542,852	37,054,645	33,329,924	29,468,269	28,129,649	26,606,581	24,465,442
$ 170,686,773	$ 172,118,770	$ 175,406,609	$ 177,618,483	$ 180,936,062	$ 184,470,590	$ 189,590,594

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

	2021	2020	2019	2018
Expenses				
Governmental activities:				
General government	$ 8,258,422	$ 8,071,055	$ 7,640,141	$ 6,996,471
Judicial and public safety	6,631,128	6,418,615	6,160,079	5,766,384
Auxiliary services	470,294	452,772	514,335	464,661
Roads and bridges	15,179,406	15,881,428	14,396,716	14,167,484
Public welfare	5,288,182	5,137,371	5,039,466	5,055,167
Capital Outlay	-	897,060	-	-
Total governmental activities expenses	35,827,432	36,858,301	33,750,737	32,450,167
Business-type activities:				
Ambulance services	$ 1,603,042	$ 1,457,169	$ 1,350,047	$ 1,234,911
Solid waste services	541,134	870,814	836,632	733,357
Total business-type activities expenses	2,144,176	2,327,983	2,186,679	1,968,268
Total primary government expenses	$ 37,971,608	$ 39,186,284	$ 35,937,416	$ 34,418,435
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 1,782,426	$ 2,298,319	$ 2,133,254	$ 1,436,068
Judicial and public safety	800,488	532,489	482,306	501,705
Road and bridges	24,126	55,680	35,023	202,352
Operating grants and contributions	8,523,470	8,672,242	8,708,522	8,484,048
Capital grants and contributions	-	-	28,513	103,638
Total governmental activities program revenues	11,130,510	11,558,730	11,387,618	10,727,811
Business-type activities:				
Charges for services:				
Ambulance services	$ 1,459,072	$ 1,207,499	$ 1,473,043	$ 1,421,886
Solid waste services	1,284,894	1,176,790	1,210,304	1,174,866
Operating grants and contributions	3,462	59,555	129,327	64,865
Capital grants and contributions	61,835	-	37,380	33,151
Total business-type activities program revenues	2,809,263	2,443,844	2,850,054	2,694,768
Total primary government program revenues	$ 13,939,773	$ 14,002,574	$ 14,237,672	$ 13,422,579
Net (expense)/revenue				
Governmental activities	$ (24,696,922)	$ (25,299,571)	$ (22,363,119)	$ (21,722,358)
Business-type activities	665,087	115,861	663,375	726,500
Total primary government net expense	$ (24,031,835)	$ (25,183,710)	$ (21,699,744)	$ (20,995,858)

2017	2016	2015	2014	2013	2012
$ 6,353,665	$ 5,520,906	$ 5,613,406	$ 6,485,480	$ 6,845,246	$ 6,957,045
5,248,513	5,078,786	5,219,708	4,694,742	3,981,293	3,902,451
500,709	440,388	464,619	488,566	440,435	425,573
14,695,292	13,072,223	12,667,839	12,806,499	13,798,554	12,816,909
4,794,943	4,713,540	4,454,833	4,464,512	4,418,503	4,386,731
-	-	-	-	-	10,416
31,593,122	28,825,843	28,420,405	28,939,799	29,484,031	28,499,125
$ 1,145,209	$ 1,070,858	$ 1,126,716	$ 1,036,578	$ 1,089,211	$ 903,002
793,476	763,632	707,029	631,224	973,948	593,057
1,938,685	1,834,490	1,833,745	1,667,802	2,063,159	1,496,059
$ 33,531,807	$ 30,660,333	$ 30,254,150	$ 30,607,601	$ 31,547,190	$ 29,995,184
$ 893,981	$ 594,119	$ 537,680	$ 1,221,787	$ 1,215,473	$ 1,380,278
541,926	528,016	503,902	517,131	530,147	520,332
18,132	25,361	8,047	88,274	22,021	11,925
7,936,012	7,328,010	7,566,786	7,138,055	6,987,625	6,750,821
51,157	-	44,654	470,189	791,252	53,823
9,441,208	8,475,506	8,661,069	9,435,436	9,546,518	8,717,179
$ 1,351,772	$ 1,205,051	$ 1,157,045	$ 1,054,961	$ 1,016,461	$ 1,067,020
1,062,122	1,030,125	860,302	814,740	799,465	769,998
170,419	3,505	24,165	35,141	34,487	32,123
27,271	-	6,334	6,108	46,901	57,680
2,611,584	2,238,681	2,047,846	1,910,950	1,897,314	1,926,821
$ 12,052,792	$ 10,714,187	$ 10,708,915	$ 11,346,386	$ 11,443,832	$ 10,644,000
$ (22,151,914)	$ (20,350,337)	$ (19,759,336)	$ (19,504,363)	$ (19,937,513)	$ (19,781,946)
672,899	404,191	214,101	243,148	(165,845)	430,762
$ (21,479,015)	$ (19,946,146)	$ (19,545,235)	$ (19,261,215)	$ (20,103,358)	$ (19,351,184)

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

	2021	2020	2019	2018
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property	$ 18,481,069	$ 17,276,977	$ 15,881,611	$ 15,118,777
Specific ownership	1,669,662	1,623,075	1,758,505	1,642,242
Sales - Lodging	305,824	203,196	218,131	223,174
Other	10,965	14,364	90,044	89,003
Interest earnings	158,831	571,075	1,283,355	434,313
Miscellaneous	458,257	414,155	418,600	487,320
Gain (loss) on sale of capital assets	238,004	117,132	144,101	155,000
Transfers	-	-	-	-
Total governmental activities	21,322,612	20,219,974	19,794,347	18,149,829
Business-type activities:				
Interest earnings	13,693	42,957	79,026	37,928
Miscellaneous	29,750	26,353	6,748	3,419
Gain/(Loss) on sale of assets	9,231	-	-	-
Transfers	-	-	-	-
Total business-type activities	52,674	69,310	85,774	41,347
Total primary government	$ 21,375,286	$ 20,289,284	$ 19,880,121	$ 18,191,176
Change in Net Position				
Governmental activities	$ (3,374,310)	$ (5,079,597)	$ (2,568,772)	$ (4,002,085)
Business-type activities	717,761	185,171	749,149	714,246
Total primary government	$ (2,656,549)	$ (4,894,426)	$ (1,819,623)	$ (3,287,839)

2017	2016	2015	2014	2013	2012
$ 15,047,692	$ 13,579,680	$ 12,889,251	$ 12,374,675	$ 11,855,985	$ 11,982,812
1,506,682	1,538,445	1,560,361	1,456,985	1,273,495	1,178,748
186,372	221,834	207,040	122,188	101,439	81,300
80,078	71,241	71,016	56,119	109,999	43,956
244,482	190,551	191,692	116,984	86,927	47,991
373,685	360,891	428,055	358,223	666,890	563,613
262,155	240,771	352,529	487,687	23,235	68,953
-	-	(28,308)	-	(36,460)	-
17,701,146	16,203,413	15,671,636	14,972,861	14,081,510	13,967,373
30,169	18,847	13,955	5,630	2,729	1,551
2,984	5,396	12,788	4,863	3,347	4,094
(27)	-	-	-	(4,113)	-
-	-	28,308	-	-	-
33,126	24,243	55,051	10,493	6,076	5,645
$ 17,734,272	$ 16,227,656	$ 15,726,687	$ 14,983,354	$ 14,087,586	$ 13,973,018
$ (2,649,191)	$ (3,555,923)	$ (3,832,727)	$ (4,964,652)	$ (5,700,436)	$ (10,729,549)
437,317	238,344	298,199	(155,352)	432,725	396,234
$ (2,211,874)	$ (3,317,579)	$ (3,534,528)	$ (5,120,004)	$ (5,267,711)	$ (10,333,315)

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

	2021	2020	2019	2018	2017
General fund					
Non Spendable	$ -	$ -	$ -	$ -	$ -
Restricted	3,893,074	1,082,289	946,337	948,480	842,327
Assigned	11,166,492	11,163,572	11,157,713	11,220,486	11,186,134
Committed	873,074	778,710	679,089	574,041	473,437
Unassigned	19,807,304	19,705,751	17,491,938	14,688,077	13,004,169
Total general fund	$ 35,739,944	$ 32,730,322	$ 30,275,077	$ 27,431,084	$ 25,506,067
All other governmental funds					
Non Spendable	$ 96,378	$ 79,180	$ 69,872	$ 89,303	$ 102,970
Restricted	13,594,528	10,974,809	10,259,465	9,609,894	8,197,796
Committed	6,836,194	6,291,036	5,746,860	5,130,285	4,952,277
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	$ 20,527,100	$ 17,345,025	$ 16,076,197	$ 14,829,482	$ 13,253,043

2016	2015	2014	2013	2012
$ -	$ -	$ -	$ -	$ 704
836,428	830,922	825,066	819,912	664,076
10,143,470	8,131,456	1,122,589	1,132,514	1,127,830
376,393	278,660	184,972	92,126	-
11,280,916	10,303,949	15,513,001	13,886,509	11,832,605
$ 22,637,207	$ 19,544,987	$ 17,645,628	$ 15,931,061	$ 13,625,215
$ 93,361	$ 78,817	$ 91,688	$ 85,744	$ 98,318
8,811,133	9,080,526	9,403,157	8,493,991	7,198,167
4,349,889	3,761,093	4,195,561	3,766,506	3,336,227
-	-	-	-	-
-	-	-	-	(23,006)
$ 13,254,383	$ 12,920,436	$ 13,690,406	$ 12,346,241	$ 10,609,706

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

	2021	2020	2019	2018	2017
Revenues					
Taxes	$ 20,467,520	$ 19,117,614	$ 17,948,291	$ 17,937,109	$ 17,073,196
Intergovernmental	8,523,470	8,668,192	8,708,522	8,484,048	7,936,012
Licenses and permits	113,989	118,543	102,577	97,822	88,659
Fines and forfeiture	2,160	2,055	2,265	2,757	3,892
Fee accounts	1,595,083	1,551,974	1,444,735	1,461,626	1,410,411
Charges for material/service	600,385	269,253	306,584	539,664	290,535
Interest	158,831	571,075	1,283,355	857,258	434,313
Miscellaneous	424,994	374,740	416,975	478,636	486,916
Total revenues	31,886,432	30,673,446	30,213,304	29,858,920	27,723,934
Expenditures					
Current:					
General government	6,100,074	6,857,746	5,456,344	5,579,881	5,011,770
Judicial and public safety	6,509,001	6,291,622	6,011,334	5,577,035	5,157,630
Public health	-	-	-	-	-
Auxiliary services	470,294	452,772	515,069	465,373	501,347
Road and bridge	5,874,547	6,565,394	5,163,442	5,104,051	5,563,489
Public welfare	5,282,426	5,327,164	5,030,790	5,059,410	4,797,258
Intergovernmental cooperation outlay	1,131,727	1,128,848	1,134,694	1,144,153	1,120,429
Capital outlay	526,538	525,827	2,810,923	3,427,560	2,704,491
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Other charges	-	-	-	-	-
Total expenditures	25,894,607	27,149,373	26,122,596	26,357,463	24,856,414
Excess of revenues over (under) expenditures	5,991,825	3,524,073	4,090,708	3,501,456	2,867,520
Other financing sources (uses)					
Transfers in	120,000	320,000	120,000	120,000	120,000
Transfers out	(120,000)	(120,000)	(120,000)	(120,000)	(120,000)
Proceeds of participation certificates	-	-	-	-	-
Proceeds from sale of capital assets	199,872	-	-	-	-
Certificate issuance costs	-	-	-	-	-
Original discount fee	-	-	-	-	-
Benefit payments refunded	-	-	-	-	-
Total other financing sources (uses)	199,872	200,000	-	-	-
Net change in fund balances	$ 6,191,697	$ 3,724,073	$ 4,090,708	$ 3,501,456	$ 2,867,520
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

2016	2015	2014	2013	2012
$ 16,820,824	$ 15,411,200	$ 14,727,668	$ 14,009,967	$ 13,340,918
7,328,010	7,566,786	7,548,824	7,521,826	6,750,821
96,926	84,958	78,523	61,868	59,632
4,091	4,641	13,930	20,654	22,702
1,388,951	1,293,167	1,307,332	1,296,819	1,321,583
311,443	326,123	394,221	267,804	248,638
244,482	190,551	191,692	116,984	86,927
357,539	360,283	392,434	353,929	612,748
26,552,266	25,237,709	24,654,624	23,649,851	22,443,969
4,459,590	4,261,742	4,268,427	4,698,979	4,637,684
5,022,918	5,103,613	4,606,906	3,903,282	3,822,837
-	465,300	-	-	-
441,072	3,944,569	489,239	440,435	425,573
4,166,484	4,462,082	5,262,251	4,981,971	4,359,311
4,710,757	1,120,295	4,455,679	4,406,656	3,953,014
1,119,295	4,750,739	1,109,401	1,098,383	1,060,089
3,220,323	-	1,375,681	77,784	472,555
-	-	-	-	-
-	-	-	-	1,855,000
-	-	-	-	9,733
-	-	-	-	683
23,140,439	24,108,340	21,567,584	19,607,490	20,596,479
3,411,827	1,129,369	3,087,040	4,042,361	1,847,490
120,000	120,000	310,000	200,000	1,514,690
(120,000)	(120,000)	(338,308)	(200,000)	(1,514,690)
-	-	-	20	-
14,340	20	-	20	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
14,340	20	(28,308)	40	-
$ 3,426,167	$ 1,129,389	$ 3,058,732	$ 4,042,401	$ 1,847,490
0.00%	0.00%	0.00%	0.00%	10.22%

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

	2021	2020	2019	2018
Function/Program				
General government	$ 2,566,448	$ 3,734,489	$ 2,778,622	$ 2,184,081
Judicial and public safety	909,275	655,579	639,147	688,914
Roads and bridges	3,446,871	3,030,427	3,961,236	3,825,694
Public welfare	4,207,916	4,138,235	4,008,613	4,029,122
Total governmental activities	11,130,510	11,558,730	11,387,618	10,727,811
Business-type activities				
Ambulance services	1,524,369	1,267,054	1,639,750	1,519,902
Solid waste services	1,284,894	1,176,790	1,210,304	1,174,866
Total business-type activities net position	2,809,263	2,443,844	2,850,054	2,694,768
Total primary government	$ 13,939,773	$ 14,002,574	$ 14,237,672	$ 13,422,579

2017	2016	2015	2014	2013	2012
$ 1,650,225	$ 973,245	$ 989,455	$ 1,859,970	$ 1,797,172	$ 1,830,401
637,763	647,872	595,599	1,059,218	759,544	697,234
3,370,854	3,187,142	3,529,603	3,153,758	3,722,515	2,924,551
3,782,366	3,667,247	3,487,582	3,362,490	3,267,287	3,264,993
9,441,208	8,475,506	8,602,239	9,435,436	9,546,518	8,717,179
1,549,462	1,205,051	1,187,544	1,096,210	1,097,849	1,156,823
1,062,122	1,030,125	860,302	814,740	799,465	769,998
2,611,584	2,235,176	2,047,846	1,910,950	1,897,314	1,926,821
$ 12,052,792	$ 10,710,682	$ 10,650,085	$ 11,346,386	$ 11,443,832	$ 10,644,000

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
2021	18,481,069	1,669,662	10,965	305,824	20,467,520
2020	17,276,976	1,623,075	14,364	203,199	19,117,614
2019	15,881,611	1,758,505	10,387	297,788	17,948,291
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
Change					
2012-2021	35.68%	23.73%	27.86%	33.45%	34.67%

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
2021	144,752,520	74,997,600	23,567,100	62,270,370	8,338,030	3,294,010
2020	141,416,800	72,559,840	22,321,220	60,832,160	9,046,880	3,488,060
2019	108,717,860	66,135,180	21,348,010	56,813,590	6,567,670	27,800,230
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

From 2012 to 2021 commercial real property, undeveloped land, personal property and utilities were assessed at 29% of replacement cost calculated on the base year's appraised valu.e

Residential real property was assessed as follows:

Year	Assessment Percentage	Base Year
2021	7.20%	2020 appraised value
2020	7.20%	2019 appraised value
2019	7.20%	2019 appraised value
2018	7.20%	2017 appraised value
2017	7.20%	2017 appraised value
2016	7.96%	2015 appraised value
2015	7.96%	2015 appraised value
2014	7.96%	2013 appraised value
2013	7.96%	2013 appraised value
2012	7.96%	2011 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
297,168,010	675,874,830	290,803,490	29.012	4,344,739,270	15.56%
267,282,610	641,544,610	280,417,900	28.953	3,729,474,710	17.20%
260,588,560	601,683,980	268,412,190	28.961	3,543,909,210	16.98%
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%

Schedule 08

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

	2021	2020	2019	2018	2017
County direct rates					
General Fund	19.512	19.453	19.461	19.470	19.470
Road and Bridge	7.500	7.500	7.500	7.500	7.500
Human Services	2.000	2.000	2.000	2.000	2.000
Total Direct Rate	29.012	28.953	28.961	28.970	28.970
City and town rates					
Brush	15.660	15.660	15.671	15.683	15.752
Fort Morgan	13.254	13.254	13.254	13.254	13.254
Hillrose	17.073	16.515	17.890	17.585	17.890
Log Lane	11.094	12.635	34.267	27.413	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	2.588 - 7.719	2.588 - 7.719
School districts	19.69 - 47.939	19.855 - 50.861	19.298 - 52.728	15.219 - 52.360	19.500 - 45.285
Other special districts	0.000 - 25.00	0.000 - 25.00	0.000 - 9.001	.021 - 9.010	.026 - 10.958

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

2016	2015	2014	2013	2012
19.628	19.448	19.448	19.448	21.048
6.500	6.500	6.500	6.500	5.400
2.000	3.000	3.000	3.000	2.500
28.128	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
17.773	17.890	17.890	17.718	17.890
34.267	34.267	34.267	34.267	34.267
32.212	32.212	32.212	32.212	32.212
2.588 -7.719	2.991-7.719	2.588 - 7.719	2.588 - 7.719	2.588 - 7.719
17.105 - 42.449	17.128-43.801	17.128 - 43.801	17.815 - 41.252	22.305 - 39.174
.027 - 10.947	.027-11.902	.027 - 11.902	.027 - 11.902	.30 - 10.720

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

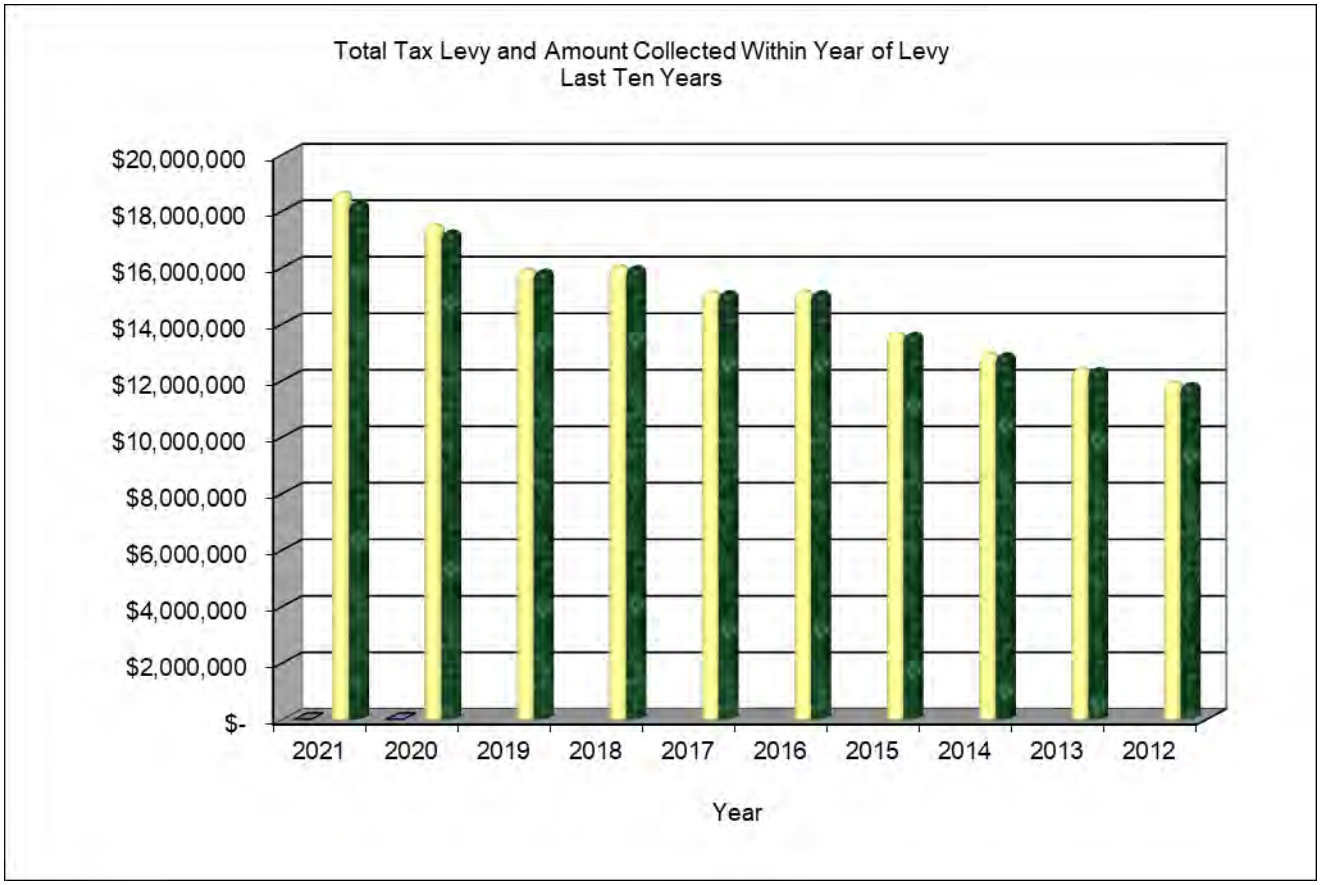
		2021			2012		
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Value
Public Service Co. of Colorado	Utility	$ 148,332,400	1	27.07%	79,727,320	1	19.29%
Leprino Foods Company	Cheese Processing	20,666,750	2	3.77%	8,443,790	8	2.04%
BNSF Railway Company	Transportation	19,503,900	3	3.56%	9,142,600	5	2.21%
Colorado Interstate Gas Co.	Utility	16,033,800	4	2.93%	16,204,000	3	3.92%
Cargill Meat Solutions Corporation	Meat Processing	15,524,920	5	2.83%	19,245,470	4	4.66%
Manchief Power Company LLC	Utility	12,685,800	6	2.32%	20,006,500	2	4.84%
Sterling Energy Investments LLC	Utility	9,518,910	7	1.74%			
Western Sugar Cooperative	Sugar Processing	9,409,060	8	1.72%	4,832,100	12	1.17%
Morgan County REA Association	Utility	9,120,500	9	1.66%	-		
Wildcat Dairy LLC	Dairy	7,683,650	10	1.40%	-		0.00%
Tri-State Generation & Transmission Assoc.	Utility	7,498,800	11	1.37%	-	9	0.00%
Brush Power LLC	Utility	7,104,500	12	1.30%	10,094,500	6	
Cargill Meat Solutions Corp (Lagoon)	Utility	6,977,180	13	1.27%	-	11	
Spectrum Pacific West LLC	Utility	6,376,090	14	1.16%			
Young Gas Storage Company Ltd	Utility	3,456,950	15	0.63%	-	10	0.00%
Cheyenne Plains Gas Pipeline Co	Utility	-		0.00%	10,009,200	7	
Total		$ 299,893,210		54.73%	$ 177,705,480		38.14%
Total assessed valuation		$ 547,971,100			$ 413,266,190		

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
2021	18,612,493	18,268,091	98.15%	0	18,268,091	98.15%
2020	17,447,852	17,241,747	98.82%	151,151	17,392,898	99.69%
2019	15,869,790	15,847,377	99.86%	7,385	15,847,073	99.86%
2018	15,994,171	15,972,255	99.86%	9,022	15,981,277	100.00%
2017	15,098,358	15,087,091	99.93%	166	15,084,258	100.00%
2016	15,104,971	15,087,298	99.88%	6,602	15,093,901	100.00%
2015	13,632,095	13,609,422	99.83%	(194)	13,609,225	100.00%
2014	12,902,798	12,890,894	99.91%	2,014	12,892,907	100.00%
2013	12,372,865	12,361,150	99.91%	7,806	12,368,956	100.00%
2012	11,878,040	11,831,192	99.61%	4,279	11,835,472	100.00%

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)
2021	-	-	0.000%	-
2020	-	-	0.000%	-
2019	-	-	0.000%	-
2018	-	-	0.000%	-
2017	-	-	0.000%	-
2016	-	-	0.000%	-
2015	-	-	0.000%	-
2014	-	-	0.000%	-
2013	-	-	0.000%	-
(2) 2012	-	-	0.000%	-

(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, 2021
(unaudited)

Taxing Jurisdiction	General Obligation Long-Term Debt Outstanding	Estimated Percentage Applicable (1)	Overlapping Debt
School Districts			
Brush RE-2(J) School District	$ 33,351,642	99.44%	$ 33,164,873
Fort Morgan RE-3 School District (2)	$ 15,725,000	100.00%	$ 15,725,000
Wiggins RE-50(J) School District (2)	$ 26,280,000	27.00%	$ 7,095,600
Briggsdale RE-10 School District	$ 1,462,675	0.0001%	$ 1
Weldon Valley School District RE-20(J)	$ 145,000	99.97%	$ 144,957
Other			
Well Augmentation Subdistrict	$ 20,293,477	14.00%	$ 2,841,087
Groundwater Management Subdistrict	$ 24,327,750	14.00%	$ 3,405,885
Central Colorado Water Conservancy District	$ 47,038,300	14.00%	$ 6,585,362
Morgan County Quality Water District	$ 29,217,136	99.78%	$ 29,152,858
Total Overlapping Debt			$ 98,115,623

Source: 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.

(2) Updated 2021 information was not provided. Numbers listed are 2020 numbers.

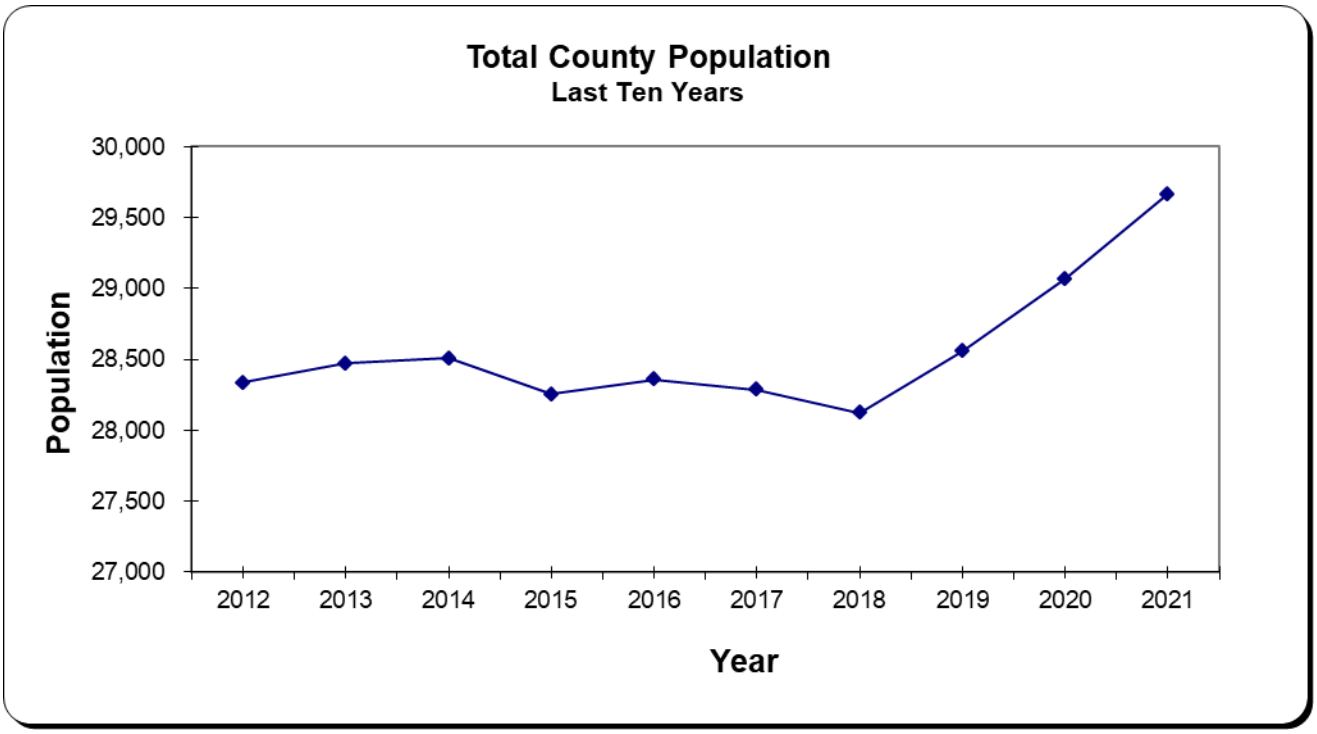
Morgan County, Colorado
Legal Debt Margin Information
Last Ten Years
(unaudited)

Assessed Valuation:		
Assessed value	$	675,874,830
Add back: exempt real property		77,557,940
Total assessed value	$	753,432,770
Legal debt margin:		
Debt limitation - 3% of assessed value	$	22,602,983
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
2021	22,602,983	-0-	22,602,983	0.00%
2020	20,208,398	-0-	20,208,398	0.00%
2019	16,439,133	-0-	16,439,133	0.00%
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%

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
2021	29,666	735,716,800	24,800	36.2	5,801	4.10%
2020	29,068	728,560,352	25,064	35.5	5,625	11.90%
2019	28,558	1,474,335,308	51,626	36.3	5,831	2.70%
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%



(1) Compuatation 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)

		2021			2012		
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	2,150	1	12.70%	2,100	1	12.74%
Leprino Foods Company	Cheese Processing Plant	350	2	2.07%	272	3	1.65%
Colorado Plains Medical Center	Hospital	312	3	1.84%	227	5	1.38%
Western Sugar (Includes Seasonal)	Sugar Processing	282	4	1.67%	200	7	1.21%
Morgan County	Government	263	5	1.55%			
Eben Ezer Lutheran Care Center	Nursing Home	225	6	1.33%	220	6	1.33%
Viaero Wireless	Cellular Provider	155	7	0.92%	250	4	0.64%
East Morgan County Hospital	Hospital	192	8	1.13%	118	9	0.72%
Wal-Mart Super Center	Retail/Grocery	111	9	0.66%	325	2	1.97%
Xcel Energy	Utility	83	10	0.44%			
Valley View Villa	Nursing Home	74	11	0.10%	135	8	0.82%
Basic Energy Services - Pumping Div	Oil/Gas Services	17	12	0.49%	105		0.64%
Total		4,214		24.90%	3,952		23.10%
Total Morgan County Labor Force		16,924			16,480		

Source: Morgan County Economic Development

Schedule 16

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

Function/Program	2021	2020	2019	2018	2017
General Government					
Assessor	10	11	11	9	9
Board of County Commissioners	3	3	3	3	3
Building Maintenance	7	7	7	7	8
Clerk and Recorder	12	12	12	12	12
Courier	1	1	1	1	1
Finance	5	5	5	5	5
Fleet	7	7	7	7	7
Human Resources	1	1	1	1	1
Information Management Services	6	4	4	4	4
Planning and Building	5	4	4	4	4
Purchasing and Support Staff for BCC	1	1	1	1	1
Treasurer	3	3	3	3	3
Judicial and Public Safety					
Communications Center	16	16	14	14	14
Coroner	3	3	3	3	3
Corrections (Jail)	30	30	28	26	26
County Attorney	1	2	1	1	1
Emergency Management	1	1	1	1	1
Sheriff	25	24	23	30	30
Streets and Highways					
Road and Bridge	41	41	41	39	39
Auxiliary Services					
Extension	2	2	2	3	3
Fairgrounds	1	1	1	1	1
Veterans Officer	1	1	1	1	1
Health and Human Services					
Human Services	69	68	67	67	67
Business-type Services					
Ambulance Service	26	26	26	19	23
Solid Waste Management	6	6	6	7	7
Total	283	280	273	269	274

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, not do they include variancies at year end.

2016	2015	2014	2013	2012
9	9	9	9	10
3	3	3	3	3
7	7	8	8	8
11	11	11	12	12
1	1	1	1	1
5	5	5	5	5
7	6	7	7	7
1	1	1	1	1
4	4	4	4	4
3	4	3	3	3
1	2	1	1	1
3	2	2	2	2
11	14	14	13	11
3	3	3	3	4
32	28	32	31	30
1	1	1	1	1
1	1	1	1	1
24	27	23	23	22
36	36	36	36	37
2	3	3	3	3
0	0	1	1	1
1	1	1	1	1
63	63	62	60	64
19	23	21	22	21
7	7	6	6	6
255	262	259	257	259

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

Function/Program	2021	2020	2019	2018
General Government				
Assessor				
Property transfers	1,219	1,072	1,666	1,904
Public Trustee				
Number of foreclosures	12	12	40	40
Clerk				
Motor Vehicle transactions	53,735	52,225	53,743	66,877
Registered Voters	18,591	17,663	16,778	16,868
Planning and Building				
Number of building permits issued	498	119	142	411
Number of parcels created	26	21	24	26
Judicial and Public Safety				
Communications Center				
Non-emergency calls	51,003	62,355	73,985	79,078
9-1-1 calls	12,667	12,086	11,537	10,671
District Attorney				
Number of felony cases	459	405	356	436
Number of juvenile cases	32	19	34	47
Sheriff				
Detention Center average daily population	60	73	79	93
Incidents handled by patrol and investigations	19,776	21,765	19,654	19,572
Streets and Highways				
Road and Bridge				
Bridges	173	173	173	173
County maintained roads (miles)	1,030	1,030	1,031	1,035
County roads maintained by others (miles)	61	61	61	61
County roads not maintained (miles)	146	146	145	142
Health and Human Services				
Human Services				
Families receiving food assistance	1,655	1,311	2,645	2,710
Seniors receiving assistance	3,293	2,636	2,359	2,668
Children receiving subsidized day care	***	***	***	90
Child Abuse or neglect cases reported	81	63	65	67
Auxiliary Services				
Extension				
4-H youth development program participants	339	392	392	415
Fairgrounds				
County fair attendance	2,550	**	4,700	4,650
Total Complex attendance	3,000	**	33,200	33,185
Business-type Services				
Ambulance Service				
Number of calls	3,345	3,050	3,073	2,831
Solid Waste Management				
Recycled tons processed	638	264	234	348

*** Department of Human Services records not available for 2019-2021
**Due to Covid-19 no one able to attend
Source: Information provided by individual Morgan County departments.

2017	2016	2015	2014	2013	2012
2,050	839	1,755	1,549	1,804	683
48	70	60	53	74	123
86,014	71,389	68,755	58,312	63,473	63,682
15,941	16,194	14,477	15,067	15,378	15,400
301	355	103	81	100	79
15	22	25	38	19	17
64,349	77,123	68,807	66,672	74,884	97,501
9,806	10,746	10,514	9,910	8,344	10,674
460	344	279	280	261	304
40	30	59	35	38	68
90	85	77	61	95	90
20,146	17,515	15,404	15,808	18,244	15,880
173	173	173	173	173	173
1,034	1,036	1,036	1,056	1,056	1,057
61	61	61	54	54	54
143	143	143	128	128	128
2,717	2,818	2,819	2,747	3,016	2,985
2,745	2,634	2,617	1,800	2,186	2,154
78	68	56	64	55	55
52	59	51	48	46	44
368	378	397	397	401	374
4,200	4,300	4,100	4,000	4,000	4,000
31,730	32,060	30,950	30,570	30,570	37,750
2,726	2,526	2,444	2,355	2,181	2,125
566	318	349	417	356	300

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

Function/Program	2021	2020	2019	2018	2017
Judicial and Public Safety					
Communications Center console positions	5	5	5	3	4
Communications Center vehicles	3	3	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	15	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	53	55	56	54	55
Vehicles	21	21	21	20	20
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	2	2	2	3
Ambulance vehicles	7	7	7	7	7
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	2	2	2	3

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

Source: Information provided by individual Morgan County departments

2016	2015	2014	2013	2012
4	4	4	4	4
1	1	1	1	2
3	3	3	3	3
1	1	1	4	4
3	3	3	3	3
1	1	1	1	1
3	3	3	3	3
14	14	14	13	12
13	13	13	13	12
15	15	15	15	15
6	6	6	6	6
24	24	24	24	24
10	10	10	10	10
48	44	39	37	36
20	22	19	6	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	3	3
1	1	1	1	1
2	2	2	3	2
8	7	8	8	8
1	1	1	1	1
1	1	1	1	1
0	0	0	6	0
5	5	5	4	4
3	3	3	3	3

MORGAN COUNTY

Where Prairie Meets The Sky

SINGLE AUDIT SECTION

MORGAN COUNTY

Where Prairie Meets The Sky

WATSON COON RYAN
CERTIFIED PUBLIC ACCOUNTANTS

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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 as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Morgan County's basic financial statements, and have issued our report thereon.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Morgan County's internal control over financial reporting (internal control) as a basis for designing 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 Morgan County's internal control. Accordingly, we do not express an opinion on the effectiveness of Morgan County's internal control.

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

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

RANDY WATSON | JEREMY RYAN | TROY COON | KELLY WATSON | JOHNNIE DOWNING

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Morgan 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Watson Coon Ryan, LLC

CENTENNIAL, COLORADO
August 26, 2022

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

Opinion on Each Major Federal Program

We have audited Morgan County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Morgan County's major federal programs for the year ended December 31, 2021. 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.

In our opinion, Morgan County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Morgan County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Morgan County's compliance with the compliance requirements referred to above.

RANDY WATSON | JEREMY RYAN | TROY COON | KELLY WATSON | JOHNNIE DOWNING

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Morgan County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Morgan County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Morgan County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Morgan County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Morgan County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a

federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully,

Watson Coon Ryan, LLC

CENTENNIAL, COLORADO

AUGUST 26, 2022

MORGAN COUNTY, COLORADO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2021

Program	Federal CFDA Number	Federal Expenditures
U.S. Department of Agriculture		
Passed through Colorado Department of Human Services		
Food Assistance Administration	10.561	201,028
Total Department of Agriculture		201,028
U.S. Department of Health and Human Services		
Passed through Colorado Department of Human Services		
Child Care Cluster		
Child Care and Development Block Grant	93.575	195,265
Care and Development Fund	93.596	147,012
Total Child Care Cluster		342,277
Promoting Safe and Stable Families	93.556	136,286
TANF	93.558	1,037,369
Title IV-D	93.563	342,969
Title IV-B	93.645	28,397
Title IV-E	93.658	390,672
Adoption	93.659	238,333
Tile XX Block Grant	93.667	131,667
Low Income Home Energy Assistance Block Grant	93.568	13,233
Guardianship Assistance - ARRA	93.090	3,156
Chafee Assistance	93.674	4,490
Injury Prevention	93.136	4,100
Department of Health Care Policy and Financing		
Title XIX Medicaid Assistance Program	93.778	373,814
Total Department of Health and Human Services		3,247,791
U.S. Department of Justice		
Passed through State of Colorado		
Victims Assistance Program	16.575	36,174
Bulletproof Vest Program	16.607	4,141
Total Department of Justice		40,315
U.S. Department of Homeland Security		
Passed through State of Colorado		
Emergency Management Performance Grant	97.042	47,000
Total Department of Homeland Security		47,000
U.S. Department of Treasury		
Passed through State of Colorado		
Coronavirus Relief Fund	21.019	403,820
Total Expenditures of Federal Awards		$ 3,738,926

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

MORGAN COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMEBER 31, 2021

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, 2021. 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. STATE INFORMATION TECHNOLOGY SYSTEM

In 2004, the State of Colorado (the State) implemented the new Colorado Benefits Management System (CBMS), which consolidated legacy systems into one system and also incorporated a rules engine for determining eligibility and calculating and issuing benefits payments. As a result, the counties and the State split eligibility determination functions for certain federal Human Services' programs under CBMS. Counties are responsible for data collection from applicants and data entry of applicable information into CBMS. Concurrently, the State maintains the computer system supporting the eligibility determination process and pays benefits to the participants. The actual eligibility and payment determinations become the State's responsibility utilizing CBMS.

4. SUBRECIPIENTS

No federal awards were passed through to subrecipients for the year-ended December 31, 2021.

5. HUMAN SERVICES PROGRAMS

The County's Department of Human Services operates several federally funded human services programs where benefits are provided to qualified citizens. The benefit distribution method consists of participants receiving benefits using a state-maintained electronic banking card (EBT) instead of the City's cash disbursements. The Colorado Department of Human Services provided total EBT authorizations to qualified citizens in the County, in the amount of $14,171,077. The revenue and expenditures associated with these federal programs are not recognized in the County's basic financial statements.

6. 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, 2021

SUMMARY OF AUDITORS RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified?	____ Yes	__x__ No
Significant deficiencies identified?	____ Yes	__x__ None reported
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:	**93.659** Adoption Assistance **93.558** Temporary Assistance for Needy Families	
Dollar threshold used to distinguish between type A and type B programs:	$____750,000____	
Auditee qualified as a low-risk auditee?	__x__ Yes	___ No

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, 2020.

MORGAN COUNTY

Where Prairie Meets The Sky