

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
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budget Amount	Actual Amount	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property taxes - current	\$ 13,160,635	\$ 13,132,894	\$ (27,741)
Property taxes - abatements	(5,000)	(12,158)	(7,158)
Property taxes - delinquent	20,000	216,444	196,444
Proceeds of tax sale	5,000	14,432	9,432
Specific ownership taxes	1,200,000	1,277,528	77,528
Cigarette tax	5,000	8,202	3,202
Sales tax commissions	90,000	90,627	627
Intergovernmental	6,766,270	1,013,445	(5,752,825)
Licenses and permits	87,000	101,523	14,523
Fines and forfeitures	2,000	2,243	243
Fee accounts	1,629,700	1,535,761	(93,939)
Investment income	176,000	336,324	160,324
Miscellaneous	208,280	309,220	100,940
Total revenues	<u>\$ 23,344,885</u>	<u>\$ 18,026,485</u>	<u>\$ (5,318,400)</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budget Amount	Actual Amount	Variance with Final Budget - Positive (Negative)
EXPENDITURES			
Current:			
General government:			
Commissioners	\$ 311,935	\$ 304,126	\$ 7,809
Planning and zoning	389,222	231,958	157,264
Administration	2,880,011	2,168,789	711,222
Clerk	977,995	886,860	91,135
Treasurer	241,463	246,022	(4,559)
Public trustee	12,700	12,500	200
Assessor	739,825	741,342	(1,517)
Maintenance	1,386,744	1,527,180	(140,436)
Total general government	<u>6,939,895</u>	<u>6,118,777</u>	<u>821,118</u>
Judicial and public safety:			
Sheriff	2,868,263	2,868,286	(23)
Jail	3,026,054	2,853,686	172,368
Communications center	930,966	904,778	26,188
Coroner	218,404	227,893	(9,489)
Emergency management	121,904	124,440	(2,536)
Total judicial and public safety	<u>7,165,591</u>	<u>6,979,083</u>	<u>186,508</u>
Auxiliary services:			
Extension service	334,670	354,587	(19,917)
Veterans' officer	22,716	19,948	2,768
Parks and recreation	181,452	157,871	23,581
Engineer	5,004	4,583	421
Total auxiliary services	<u>543,842</u>	<u>536,989</u>	<u>6,853</u>
Intergovernmental cooperation outlay	<u>1,126,591</u>	<u>1,083,991</u>	<u>42,600</u>
Capital outlay	<u>17,485,000</u>	<u>512,883</u>	<u>16,972,117</u>
Total expenditures	<u>33,260,919</u>	<u>15,231,723</u>	<u>18,029,196</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,916,034)</u>	<u>2,794,762</u>	<u>12,710,796</u>
Other financing sources (uses):			
Transfers out:			
Jail capital improvement fund	(120,000)	(120,000)	-
Proceeds from sale of capital assets	-	25,001	25,001
Total other financing sources (uses)	<u>(120,000)</u>	<u>(94,999)</u>	<u>25,001</u>
Net change in fund balances	(10,036,034)	2,699,763	12,735,797
Fund Balances, January 1	<u>32,730,322</u>	<u>35,739,944</u>	<u>3,009,622</u>
Fund Balances, December 31	<u><u>\$ 22,694,288</u></u>	<u><u>\$ 38,439,707</u></u>	<u><u>\$ 15,745,419</u></u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Road and Bridge Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property taxes - current	\$ 5,069,061	\$ 5,058,376	\$ (10,685)
Property taxes - abatements	(1,000)	(4,681)	(3,681)
Property taxes - delinquent	10,000	83,211	73,211
Specific ownership taxes	350,000	417,751	67,751
Intergovernmental	3,402,967	3,307,702	(95,265)
Charges for materials/service	19,000	27,284	8,284
Investment income	20,000	100,471	80,471
Miscellaneous	13,500	14,349	849
Total revenues	<u>8,883,528</u>	<u>9,004,463</u>	<u>120,935</u>
EXPENDITURES			
Current:			
Maintenance - routine	3,032,152	2,466,687	565,465
Maintenance - asphalt	2,076,871	1,755,435	321,436
Snow and ice removal	107,000	258,498	(151,498)
Structural construction	769,424	290,999	478,425
Administration	1,812,105	1,298,671	513,434
Remittance to municipalities	941,874	955,409	(13,535)
Capital outlay	1,748,715	1,896,251	(147,536)
Total expenditures	<u>10,488,141</u>	<u>8,921,950</u>	<u>1,566,191</u>
Excess (deficiency) of revenues over (under) expenditures	(1,604,613)	82,513	1,687,126
Fund Balances, January 1	13,247,831	15,722,361	2,474,530
Fund Balances, December 31	<u><u>\$ 11,643,218</u></u>	<u><u>\$ 15,804,874</u></u>	<u><u>\$ 4,161,656</u></u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Social Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes:			
Property taxes - current	\$ 1,351,750	\$ 1,348,901	\$ (2,849)
Property taxes - abatements	(500)	(1,248)	(748)
Property taxes - delinquent	700	18,233	17,533
Intergovernmental	19	21	2
Intergovernmental:			
Colorado state allocation:			
Administration	2,059,884	2,348,018	288,134
JOBS/WORKS/TANF block grant	569,841	517,197	(52,644)
Child welfare block grant	1,716,571	1,423,055	(293,516)
Child care block grant	101,008	98,989	(2,019)
Medicaid transportation	57,821	33,177	(24,644)
Miscellaneous	30,000	39,613	9,613
Total revenues	<u>5,887,094</u>	<u>5,825,956</u>	<u>(61,138)</u>
EXPENDITURES			
Current:			
Administration	3,011,575	2,460,178	551,397
Adult Protective Services	269,008	269,930	(922)
JOBS/WORKS/TANF block grant	593,518	683,370	(89,852)
Aid to needy disabled	2,000	13,639	(11,639)
Child welfare block grant	1,703,770	1,896,685	(192,915)
Child care block grant	192,085	177,018	15,067
General Assistance	17,150	1,916	15,234
OAP 5% HCA	13,500	17,546	(4,046)
Total expenditures	<u>5,802,606</u>	<u>5,520,282</u>	<u>282,324</u>
Excess (deficiency) of revenues over (under) expenditures	84,488	305,674	221,186
Fund Balances, January 1	1,227,887	1,477,196	249,309
Fund Balances, December 31	<u>\$ 1,312,375</u>	<u>\$ 1,782,870</u>	<u>\$ 470,495</u>

See the accompanying independent auditors' report.

MORGAN COUNTY, COLORADO

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION December 31, 2022

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 custodial 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, 2022

	Special Revenue			
	911 Emergency Telephone	Lodging Tax Tourism	Conservation Trust	Sheriff's Confiscation/ Seizure
ASSETS:				
Cash	\$ -	\$ -	\$ -	\$ 85
Cash held by county departments	-	-	-	7,928
Cash and investments held by County Treasurer	1,271,110	644,828	467,728	-
Accounts receivable	133,072	-	-	-
Intergovernmental Receivables	-	46,818	-	-
Total assets	\$ 1,404,182	\$ 691,646	\$ 467,728	\$ 8,013
LIABILITIES AND FUND BALANCES				
Liabilities:				
Warrants payable	\$ 168,377	\$ 1,867	\$ -	\$ -
Vouchers payable	227,815	14,278	-	-
Accounts payable	-	-	-	450
Interfund payables	-	162	-	-
Total liabilities	396,192	16,307	-	450
Fund balances:				
Restricted for:				
911 emergency	1,007,990	-	-	-
Tourism	-	675,339	-	-
Parks and recreation	-	-	467,728	-
Law enforcement	-	-	-	7,563
Committed to:				
Jail expansion	-	-	-	-
Total fund balances	1,007,990	675,339	467,728	7,563
Total liabilities and fund balances	\$ 1,404,182	\$ 691,646	\$ 467,728	\$ 8,013

See the accompanying independent auditors' report.

	Capital Projects		
Total	Jail Capital Improvement	Total Nonmajor Governmental Funds	
\$ 85	\$ -	\$ 85	
7,928	-	7,928	
2,383,666	1,438,969	3,822,635	
133,072	-	133,072	
46,818	-	46,818	
<u>\$ 2,571,569</u>	<u>\$ 1,438,969</u>	<u>\$ 4,010,538</u>	
\$ 170,244	\$ -	\$ 170,244	
242,093	-	242,093	
450	-	450	
162	-	162	
<u>412,949</u>	<u>-</u>	<u>412,949</u>	
1,007,990	-	1,007,990	
675,339	-	675,339	
467,728	-	467,728	
7,563	-	7,563	
-	1,438,969	1,438,969	
<u>2,158,620</u>	<u>1,438,969</u>	<u>3,597,589</u>	
<u>\$ 2,571,569</u>	<u>\$ 1,438,969</u>	<u>\$ 4,010,538</u>	

Morgan County, Colorado
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2022

	Special Revenue			
	911 Emergency Telephone	Lodging Tax Tourism	Conservation Trust	Sheriff's Confiscation/ Seizure
REVENUES				
Taxes	\$ -	\$ 196,670	\$ -	\$ -
Intergovernmental	-	-	122,154	-
Fee accounts	-	-	-	822
Charges for materials/service	774,001	-	-	-
Investment income	-	-	6,974	-
Total revenues	<u>774,001</u>	<u>196,670</u>	<u>129,128</u>	<u>822</u>
EXPENDITURES				
Current:				
General government	-	151,235	-	-
Judicial and public safety	696,435	-	-	9
Capital outlay	116,880	-	-	-
Total expenditures	<u>813,315</u>	<u>151,235</u>	<u>-</u>	<u>9</u>
Excess (deficiency) of revenues over (under) expenditures	(39,314)	45,435	129,128	813
Other financing sources:				
Operating transfers in:				
Transfers in	-	-	-	-
Net change in fund balances	(39,314)	45,435	129,128	813
Fund Balances, January 1	1,047,304	629,904	338,600	6,750
Fund Balances, December 31	<u>\$ 1,007,990</u>	<u>\$ 675,339</u>	<u>\$ 467,728</u>	<u>\$ 7,563</u>

See the accompanying independent auditors' report.

	<u>Capital Projects</u>	
<u>Total</u>	<u>Jail Capital Improvement</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 196,670	\$ -	\$ 196,670
122,154	-	122,154
822	13,984	14,806
774,001	-	774,001
6,974	-	6,974
<u>1,100,621</u>	<u>13,984</u>	<u>1,114,605</u>
151,235	-	151,235
696,444	-	696,444
116,880	-	116,880
<u>964,559</u>	<u>-</u>	<u>964,559</u>
136,062	13,984	150,046
-	120,000	120,000
136,062	133,984	270,046
2,022,558	1,304,985	3,327,543
<u>\$ 2,158,620</u>	<u>\$ 1,438,969</u>	<u>\$ 3,597,589</u>

Morgan County, Colorado
911 Emergency Telephone Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Emergency telephone service surcharges	\$ 700,000	\$ 774,001	\$ 74,001
Total revenues	<u>700,000</u>	<u>774,001</u>	<u>74,001</u>
EXPENDITURES			
Current:			
Compensation and benefits	500,000	500,000	-
Operating supplies	4,000	5,222	(1,222)
Purchased services	207,000	180,870	26,130
Fixed charges	7,000	3,083	3,917
Miscellaneous	265,000	7,260	257,740
Capital outlay	650,000	116,880	533,120
Total expenditures	<u>1,633,000</u>	<u>813,315</u>	<u>819,685</u>
Excess (deficiency) of revenues over (under) expenditures	(933,000)	(39,314)	893,686
Fund Balances, January 1	864,464	1,047,304	182,840
Fund Balances, December 31	<u><u>\$ (68,536)</u></u>	<u><u>\$ 1,007,990</u></u>	<u><u>\$ 1,076,526</u></u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Lodging Tax Tourism Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging tax	\$ 160,000	\$ 196,670	\$ 36,670
EXPENDITURES			
Current:			
Compensation and benefits	35,000	43,750	(8,750)
Operating supplies	2,000	1,444	556
Purchased services	135,700	69,935	65,765
Fixed charges	3,600	3,600	-
Contributions	40,000	30,597	9,403
Miscellaneous	2,000	1,909	91
Total expenditures	<u>218,300</u>	<u>151,235</u>	<u>67,065</u>
Excess (deficiency) of revenues over (under) expenditures	(58,300)	45,435	103,735
Fund Balances, January 1	552,795	629,904	77,109
Fund Balances, December 31	<u>\$ 494,495</u>	<u>\$ 675,339</u>	<u>\$ 180,844</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Conservation Trust Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 90,000	\$ 122,154	\$ 32,154
Interest	1,000	6,974	5,974
Total revenues	<u>91,000</u>	<u>129,128</u>	<u>38,128</u>
EXPENDITURES			
Current:			
Compensation and benefits	48,000	-	48,000
Operating supplies	2,000	-	2,000
Capital outlay	20,000	-	20,000
Total expenditures	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Excess (deficiency) of revenues over (under) expenditures	21,000	129,128	108,128
Fund Balances, January 1	269,995	338,600	68,605
Fund Balances, December 31	<u>\$ 290,995</u>	<u>\$ 467,728</u>	<u>\$ 176,733</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Sheriff's Confiscation/Seizure Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fee accounts	\$ 1,000	\$ 822	\$ (178)
EXPENDITURES			
Current:			
Operating supplies	1,000	9	991
Total expenditures	1,000	9	991
Excess (deficiency) of revenues over (under) expenditures	-	813	813
Fund Balances, January 1	5,836	6,750	914
Fund Balances, December 31	<u>\$ 5,836</u>	<u>\$ 7,563</u>	<u>\$ 1,727</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Jail Capital Improvement Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Year ended December 31, 2022

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fee accounts	\$ 10,000	\$ 13,984	\$ 3,984
Total revenues	<u>10,000</u>	<u>13,984</u>	<u>3,984</u>
EXPENDITURES			
Current:			
Capital outlay	1,000,000	-	1,000,000
Total expenditures	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Excess (deficiency) of revenues over (under) expenditures	(990,000)	13,984	1,003,984
Other financing sources:			
Transfers in:			
General fund	120,000	120,000	-
Excess of revenues and other financing sources over expenditures	(870,000)	133,984	1,003,984
Fund Balances, January 1	1,176,217	1,304,985	128,768
Fund Balances, December 31	<u>\$ 306,217</u>	<u>\$ 1,438,969</u>	<u>\$ 1,132,752</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
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
Year ended December 31, 2022**

	Original Budget	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Operating revenues				
Charges for services	\$ 1,255,000	\$ 1,255,000	\$ 1,365,394	\$ 110,394
Miscellaneous revenues	20,500	20,500	16,205	(4,295)
Total operating revenues	<u>1,275,500</u>	<u>1,275,500</u>	<u>1,381,599</u>	<u>106,099</u>
Operating expenses				
Compensation and benefits	1,134,836	1,184,836	1,346,552	(161,716)
Operating supplies	66,150	66,150	57,298	8,852
Purchased services	182,700	182,700	144,904	37,796
Fixed charges	182,750	182,750	175,508	7,242
Other expenses	69,500	69,500	19,729	49,771
Capital outlay	40,000	40,000	15,652	24,348
Total operating expenses	<u>1,675,936</u>	<u>1,725,936</u>	<u>1,759,643</u>	<u>(33,707)</u>
Operating income (loss)	<u>(400,436)</u>	<u>(450,436)</u>	<u>(378,044)</u>	<u>72,392</u>
Nonoperating revenues (expenses)				
State grant	25,000	25,000	130,580	105,580
Interest	2,000	2,000	8,862	6,862
Total nonoperating revenues (expenses)	<u>27,000</u>	<u>27,000</u>	<u>139,442</u>	<u>112,442</u>
Net income (loss) - budget basis	<u>\$ (373,436)</u>	<u>\$ (423,436)</u>	<u>(238,602)</u>	<u>\$ 184,834</u>
Adjustments for GAAP Basis				
Capital outlay			15,652	
Depreciation			(92,236)	
Total Adjustments for GAAP Basis			<u>(76,584)</u>	
Change in net position (GAAP Basis)			(315,186)	
Total net position, January 1			<u>2,341,709</u>	
Total net position, December 31			<u>\$ 2,026,523</u>	

Morgan County, Colorado
Solid Waste Management
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
Year ended December 31, 2022

	Original and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Operating revenues			
Charges for services	\$ 1,194,950	\$ 1,285,268	\$ 90,318
Miscellaneous revenues	4,000	4,801	801
Total operating revenues	1,198,950	1,290,069	91,119
Operating expenses			
Compensation and benefits	393,172	419,645	(26,473)
Operating supplies	67,000	65,131	1,869
Purchased services	268,250	177,045	91,205
Fixed charges	210,500	171,724	38,776
Other expenses	292,500	63,256	229,244
Capital outlay	30,000	889,783	(859,783)
Total operating expenses	1,261,422	1,786,584	(525,162)
Operating income (loss)	(62,472)	(496,515)	(434,043)
Nonoperating revenues (expenses)			
Interest	15,000	74,243	59,243
Total nonoperating revenues (expenses)	15,000	74,243	59,243
Net income (loss) - budget basis	\$ (47,472)	\$ (422,272)	\$ (374,800)
Adjustments for GAAP Basis			
Capital outlay		889,783	
Depreciation		(80,795)	
Total Adjustments for GAAP Basis		808,988	
Change in net position (GAAP Basis)		386,716	
Total net position, January 1		6,770,672	
Total net position, December 31		\$ 7,157,388	



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
Schedule of Net Position
December 31, 2022**

	Central Services Fund
ASSETS	
Current assets:	
Cash	\$ 350
Cash and investments held by County Treasurer	2,886,962
Receivable (net of allowance uncollectibles:	
Accounts Receivable	17,386
Interfund Receivables	354,068
Inventory	225,022
Total current assets	3,483,788
Long term assets:	
Capital assets (net of accumulated depreciation):	
Buildings	1,220
General equipment	6,481,565
Infrastructure	12,603
Total long term assets	6,495,388
Total assets	9,979,176
LIABILITIES	
Current liabilities:	
Warrants payable	182,875
Vouchers payable	191,986
Accounts payable	62,178
Compensated absences	88,412
Total current liabilities	525,451
Long term liabilities:	
Compensated absences	45,809
Total long term liabilities	45,809
Total liabilities	571,260
NET POSITION	
Investment in capital assets	6,495,388
Unrestricted	2,912,528
Total net position	\$ 9,407,916

Morgan County, Colorado
Central Services Fund
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
Year ended December 31, 2022

	Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating revenues			
Charges for services	\$ 4,612,500	\$ 4,264,277	\$ (348,223)
Miscellaneous revenues	-	12,048	12,048
Total operating revenues	<u>4,612,500</u>	<u>4,276,325</u>	<u>(336,175)</u>
Operating expenses			
Compensation and benefits	1,672,037	1,470,432	201,605
Operating supplies	1,717,050	1,777,353	(60,303)
Purchased services	581,770	626,640	(44,870)
Fixed charges	74,850	85,727	(10,877)
Other expenses	7,700	1,136	6,564
Capital outlay	3,452,573	1,301,122	2,151,451
Total operating expenses	<u>7,505,980</u>	<u>5,262,410</u>	<u>2,243,570</u>
Operating loss	<u>(2,893,480)</u>	<u>(986,085)</u>	<u>1,907,395</u>
Nonoperating revenues (expenses)			
State grant	110,000	94,346	(15,654)
Gain (loss) on disposal of assets	-	147,648	147,648
Insurance recovery	-	14,935	14,935
Total nonoperating revenues (expenses)	<u>110,000</u>	<u>256,929</u>	<u>146,929</u>
Net income (loss) - budget basis	<u>\$ (2,783,480)</u>	<u>(729,156)</u>	<u>\$ 2,054,324</u>
Adjustments for GAAP Basis			
Capital outlay		1,301,122	
Depreciation		(1,111,387)	
Total Adjustments for GAAP Basis		<u>189,735</u>	
Change in net position (GAAP Basis)		(539,421)	
Total net position, January 1		9,947,337	
Total net position, December 31		<u>\$ 9,407,916</u>	

CUSTODIAL FUNDS

Custodial 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 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 agent for other governmental units.

County Sheriff - This fund is used to account for monies received by the County Sheriff and Jail for individuals or on behalf of the inmates in the County's care.

County Public Trustee - This fund is used to account for the fiduciary activities of the Pubic Trustee including foreclosures and releases of deeds of trust.

Morgan County, Colorado
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	<u>County Clerk Fund</u>	<u>County Sheriff Fund</u>	<u>County Treasurer Fund</u>	<u>Public Trustee Fund</u>	<u>Total</u>
ASSETS					
Cash	\$ 738,981	\$ 67,658	\$ 2,002,967	\$ 15,048	\$ 2,824,654
Total assets	<u>738,981</u>	<u>67,658</u>	<u>2,002,967</u>	<u>15,048</u>	<u>2,824,654</u>
LIABILITIES					
Due to others	738,981	-	2,002,967	15,048	2,756,996
Total liabilities	<u>738,981</u>	<u>-</u>	<u>2,002,967</u>	<u>15,048</u>	<u>2,756,996</u>
NET POSITION					
Restricted for individuals	-	67,658	-	-	67,658
Total net position	<u>\$ -</u>	<u>\$ 67,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,658</u>

Morgan County, Colorado
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the year ended December 31, 2022

	<u>County Clerk Fund</u>	<u>County Sheriff Fund</u>	<u>County Treasurer Fund</u>	<u>Public Trustee Fund</u>	<u>Total</u>
Additions					
Cash deposits	\$ 10,776,541	\$ 272,513	\$ 47,600,207	\$ 257	\$ 58,649,518
Total additions	<u>10,776,541</u>	<u>272,513</u>	<u>47,600,207</u>	<u>257</u>	<u>58,649,518</u>
Deductions					
Paid to others	<u>10,776,541</u>	<u>271,589</u>	<u>47,600,207</u>	<u>257</u>	<u>58,648,594</u>
Total deductions	<u>10,776,541</u>	<u>271,589</u>	<u>47,600,207</u>	<u>257</u>	<u>58,648,594</u>
Change in net position	-	924	-	-	924
Total net position, January 1	-	66,734	-	-	66,734
Total net position, December 31	<u>\$ -</u>	<u>\$ 67,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,658</u>

See Notes to Financial Statements



SUPPLEMENTAL SCHEDULES

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

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): 12/22

This Information From The Records Of: MORGAN COUNTY	Prepared By: LORI CRISPIN
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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)	\$ 1,896,251
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$ 3,852,609
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	\$ 280,053
3. Other local imposts (from page 2)	\$ 5,555,494	c. Other	\$ 39,842
4. Miscellaneous local receipts (from page 2)	\$ 141,267	d. Total (a. through c.)	\$ 319,895
5. Transfers from toll facilities		4. General administration & miscellaneous	\$ 2,853,195
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	\$ 8,921,950
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	\$ -	a. Interest	
7. Total (1 through 6)	\$ 5,696,761	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	\$ -
C. Receipts from State government (from page 2)	\$ 3,190,362	2. Notes:	
D. Receipts from Federal Government (from page 2)	\$ 117,340	a. Interest	
E. Total receipts (A.7 + B + C + D)	\$ 9,004,463	b. Redemption	
		c. Total (a. + b.)	\$ -
		3. Total (1.c + 2.c)	\$ -
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	\$ 8,921,950

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 15,722,361	\$ 9,004,463	\$ 8,921,950	\$ 15,804,874	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO
	YEAR ENDING (mm/yy): 12/22

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	\$ 5,136,906	a. Interest on investments	\$ 100,471
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees	\$ 838	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	\$ 17,110
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	\$ 417,750	g. Other Misc. Receipts	\$ 167
6. Total (1. through 5.)	\$ 418,588	h. Other	\$ 23,519
c. Total (a. + b.)	\$ 55,555,494	i. Total (a. through h.)	\$ 141,267
	(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	3,112,750	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 77,533	d. Federal Transit Admin	
d. Other (Specify) - PILT Grant		e. U.S. Corps of Engineers	\$ 117,340
e. Other (Specify) - SB21-260	\$ 79	f. Other Federal	\$ 117,340
f. Total (a. through e.)	\$ 77,612	g. Total (a. through f.)	\$ 117,340
4. Total (1. + 2. + 3.f)	\$ 3,190,362	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			\$ -
b. Engineering Costs			\$ -
c. Construction:			
(1). New Facilities			
(2). Capacity Improvements		\$ 10,986	\$ 10,986
(3). System Preservation		\$ 1,885,265	\$ 1,885,265
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	\$ -	\$ 1,896,251	\$ 1,896,251
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	\$ -	\$ 1,896,251	\$ 1,896,251
			(Carry forward to page 1)

Notes and Comments:

Morgan County, Colorado
Schedule of Federal Financial Assistance Reconciliation
December 31, 2022

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, 2022

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%	-	-	1,722,688	1,722,688	1,722,688
CHRP	-	-	-	-	-
RES MENTAL HEALTH	177,795	-	-	177,795	-
CASE SERVICES	7,952	794	6,961	14,913	7,755
OOH	501,079	95,399	-	501,079	95,399
SPECIAL CIRCUM CC	8,606	1,719	24,373	32,979	26,092
SUBADOPT	431,483	44,752	-	431,483	44,752
TOTAL CW	1,126,915	142,664	1,754,022	2,880,937	1,896,686
COUNTY ADMINISTRATION	-	-	950,853	950,853	950,853
STAFF DEVELOPMENT	-	-	-	-	-
CORE SERVICES	166,108	-	480,176	646,284	480,176
CHAFEE	-	-	208,536	208,536	208,536
LEAP & ADMIN	633,298	-	7,025	640,323	7,025
AND & HCA - AND	96,859	13,639	-	96,859	13,639
IV-D ADMINISTRATION (CSE)	-	-	691,769	691,769	691,769
EMPLOYMENT 1ST	1,325	662	47,854	49,179	48,516
TANF & WORKS ADMIN	412,376	116,205	567,166	979,542	683,371
CHILD CARE & ADMIN	588,804	80,237	96,781	685,585	177,018
OLD AGE PEN & ADMIN	266,409	-	16,268	282,677	16,268
HCA - OAP	25,564	1,278	-	25,564	1,278
FC PARENTAL FEE	-	-	1,566	1,566	1,566
HB1451 CARE MGT GRANT	-	-	53,758	53,758	53,758
SSI DISABILITY NAVIGATOR	-	-	17,977	17,977	17,977
GENERAL ASSISTANCE	-	-	1,916	1,916	1,916
ADULT PROTECTION	-	-	269,930	269,930	269,930
AUDIT ADJUSTMENT	-	-	-	-	-
	2,190,743	212,021	3,411,575	5,602,318	3,623,596
FOOD ASSISTANCE	12,133,785	-	-	12,133,785	-
GRAND TOTAL	15,451,443	354,685	5,165,597	20,617,040	5,520,282

- A. Welfare payments authorized by the Morgan County Department of Human Services. These county authorizations are paid by the Colorado Department of Human Services by QUEST debit cards or by electronic funds transfer (EFT).
- 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.

