

STATISTICAL SECTION



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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|--|--------------|
| Financial Trends 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)

| | 2022 | 2021 | 2020 |
|--|-----------------------|-----------------------|-----------------------|
| Governmental activities | | | |
| Net investment in capital assets | \$ 85,897,227 | \$ 93,185,674 | \$ 101,452,886 |
| Restricted | 20,288,938 | 17,460,049 | 12,059,538 |
| Unrestricted | 41,312,384 | 41,558,071 | 42,065,680 |
| Total governmental activities net position | <u>\$ 147,498,549</u> | <u>\$ 152,203,794</u> | <u>\$ 155,578,104</u> |
| Business-type activities | | | |
| Net investment in capital assets | \$ 3,020,720 | \$ 2,288,318 | \$ 1,676,338 |
| Unrestricted | 6,163,191 | 6,824,063 | 6,718,282 |
| Total business-type activities net position | <u>\$ 9,183,911</u> | <u>\$ 9,112,381</u> | <u>\$ 8,394,620</u> |
| Primary government | | | |
| Net investment in capital assets | \$ 88,917,947 | \$ 95,473,992 | \$ 103,129,224 |
| Restricted | 20,288,938 | 17,460,049 | 12,059,538 |
| Unrestricted | 47,475,575 | 48,382,134 | 48,783,962 |
| Total primary government activities net position | <u>\$ 156,682,460</u> | <u>\$ 161,316,175</u> | <u>\$ 163,972,724</u> |

| 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 110,920,860 | \$ 117,813,966 | \$ 124,241,092 | \$ 131,089,740 | \$ 136,884,869 | \$ 141,166,518 | \$ 147,045,403 |
| 11,208,218 | 10,560,743 | 9,040,123 | 9,647,561 | 9,911,448 | 10,228,223 | 9,313,903 |
| 38,528,623 | 34,851,764 | 32,163,842 | 28,709,841 | 25,300,016 | 24,257,515 | 23,125,677 |
| <u>\$ 160,657,701</u> | <u>\$ 163,226,473</u> | <u>\$ 165,445,057</u> | <u>\$ 169,447,142</u> | <u>\$ 172,096,333</u> | <u>\$ 175,652,256</u> | <u>\$ 179,484,983</u> |
| \$ 1,725,262 | \$ 1,769,212 | \$ 1,782,910 | \$ 1,339,384 | \$ 1,353,897 | \$ 1,411,672 | \$ 1,504,703 |
| 6,484,187 | 5,691,088 | 4,890,803 | 4,620,083 | 4,168,253 | 3,872,134 | 3,480,904 |
| <u>\$ 8,209,449</u> | <u>\$ 7,460,300</u> | <u>\$ 6,673,713</u> | <u>\$ 5,959,467</u> | <u>\$ 5,522,150</u> | <u>\$ 5,283,806</u> | <u>\$ 4,985,607</u> |
| \$ 112,646,122 | \$ 119,583,178 | \$ 126,024,002 | \$ 132,429,124 | \$ 138,238,766 | \$ 142,578,190 | \$ 148,550,106 |
| 11,208,218 | 10,560,743 | 9,040,123 | 9,647,561 | 9,911,448 | 10,228,223 | 9,313,903 |
| 45,012,810 | 40,542,852 | 37,054,645 | 33,329,924 | 29,468,269 | 28,129,649 | 26,606,581 |
| <u>\$ 168,867,150</u> | <u>\$ 170,686,773</u> | <u>\$ 172,118,770</u> | <u>\$ 175,406,609</u> | <u>\$ 177,618,483</u> | <u>\$ 180,936,062</u> | <u>\$ 184,470,590</u> |

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

| | 2022 | 2021 | 2020 | 2019 |
|---|------------------------|------------------------|------------------------|------------------------|
| Expenses | | | | |
| Governmental activities: | | | | |
| General government | \$ 8,675,798 | \$ 8,258,422 | \$ 8,071,055 | \$ 7,640,141 |
| Judicial and public safety | 7,797,655 | 6,631,128 | 6,418,615 | 6,160,079 |
| Auxiliary services | 536,990 | 470,294 | 452,772 | 514,335 |
| Roads and bridges | 16,256,356 | 15,179,406 | 15,881,428 | 14,396,716 |
| Public welfare | 5,533,334 | 5,288,182 | 5,137,371 | 5,039,466 |
| Capital Outlay | - | - | 897,060 | - |
| Total governmental activities expenses | <u>38,800,133</u> | <u>35,827,432</u> | <u>36,858,301</u> | <u>33,750,737</u> |
| Business-type activities: | | | | |
| Ambulance services | \$ 1,836,227 | \$ 1,603,042 | \$ 1,457,169 | \$ 1,350,047 |
| Solid waste services | 977,596 | 541,134 | 870,814 | 836,632 |
| Total business-type activities expenses | <u>2,813,823</u> | <u>2,144,176</u> | <u>2,327,983</u> | <u>2,186,679</u> |
| Total primary government expenses | <u>\$ 41,613,956</u> | <u>\$ 37,971,608</u> | <u>\$ 39,186,284</u> | <u>\$ 35,937,416</u> |
| Program Revenues | | | | |
| Governmental activities: | | | | |
| Charges for services: | | | | |
| General government | \$ 1,331,750 | \$ 1,782,426 | \$ 2,298,319 | \$ 2,133,254 |
| Judicial and public safety | 929,473 | 800,488 | 532,489 | 482,306 |
| Road and bridges | 38,540 | 24,126 | 55,680 | 35,023 |
| Public Welfare | 20,189 | - | - | - |
| Operating grants and contributions | 8,937,915 | 8,523,470 | 8,672,242 | 8,708,522 |
| Capital grants and contributions | - | - | - | 28,513 |
| Total governmental activities program revenues | <u>11,257,867</u> | <u>11,130,510</u> | <u>11,558,730</u> | <u>11,387,618</u> |
| Business-type activities: | | | | |
| Charges for services: | | | | |
| Ambulance services | \$ 1,365,394 | \$ 1,459,072 | \$ 1,207,499 | \$ 1,473,043 |
| Solid waste services | 1,285,268 | 1,284,894 | 1,176,790 | 1,210,304 |
| Operating grants and contributions | 112,219 | 3,462 | 59,555 | 129,327 |
| Capital grants and contributions | 18,361 | 61,835 | - | 37,380 |
| Total business-type activities program revenues | <u>2,781,242</u> | <u>2,809,263</u> | <u>2,443,844</u> | <u>2,850,054</u> |
| Total primary government program revenues | <u>\$ 14,039,109</u> | <u>\$ 13,939,773</u> | <u>\$ 14,002,574</u> | <u>\$ 14,237,672</u> |
| Net (expense)/revenue | | | | |
| Governmental activities | \$ (27,542,266) | \$ (24,696,922) | \$ (25,299,571) | \$ (22,363,119) |
| Business-type activities | (32,581) | 665,087 | 115,861 | 663,375 |
| Total primary government net expense | <u>\$ (27,574,847)</u> | <u>\$ (24,031,835)</u> | <u>\$ (25,183,710)</u> | <u>\$ (21,699,744)</u> |

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 6,996,471 | \$ 6,353,665 | \$ 5,520,906 | \$ 5,613,406 | \$ 6,485,480 | \$ 6,845,246 |
| 5,766,384 | 5,248,513 | 5,078,786 | 5,219,708 | 4,694,742 | 3,981,293 |
| 464,661 | 500,709 | 440,388 | 464,619 | 488,566 | 440,435 |
| 14,167,484 | 14,695,292 | 13,072,223 | 12,667,839 | 12,806,499 | 13,798,554 |
| 5,055,167 | 4,794,943 | 4,713,540 | 4,454,833 | 4,464,512 | 4,418,503 |
| - | - | - | - | - | - |
| <u>32,450,167</u> | <u>31,593,122</u> | <u>28,825,843</u> | <u>28,420,405</u> | <u>28,939,799</u> | <u>29,484,031</u> |
| \$ 1,234,911 | \$ 1,145,209 | \$ 1,070,858 | \$ 1,126,716 | \$ 1,036,578 | \$ 1,089,211 |
| 733,357 | 793,476 | 763,632 | 707,029 | 631,224 | 973,948 |
| <u>1,968,268</u> | <u>1,938,685</u> | <u>1,834,490</u> | <u>1,833,745</u> | <u>1,667,802</u> | <u>2,063,159</u> |
| <u>\$ 34,418,435</u> | <u>\$ 33,531,807</u> | <u>\$ 30,660,333</u> | <u>\$ 30,254,150</u> | <u>\$ 30,607,601</u> | <u>\$ 31,547,190</u> |
| \$ 1,436,068 | \$ 893,981 | \$ 594,119 | \$ 537,680 | \$ 1,221,787 | \$ 1,215,473 |
| 501,705 | 541,926 | 528,016 | 503,902 | 517,131 | 530,147 |
| 202,352 | 18,132 | 25,361 | 8,047 | 88,274 | 22,021 |
| - | - | - | - | - | - |
| 8,484,048 | 7,936,012 | 7,328,010 | 7,566,786 | 7,138,055 | 6,987,625 |
| 103,638 | 51,157 | - | 44,654 | 470,189 | 791,252 |
| <u>10,727,811</u> | <u>9,441,208</u> | <u>8,475,506</u> | <u>8,661,069</u> | <u>9,435,436</u> | <u>9,546,518</u> |
| \$ 1,421,886 | \$ 1,351,772 | \$ 1,205,051 | \$ 1,157,045 | \$ 1,054,961 | \$ 1,016,461 |
| 1,174,866 | 1,062,122 | 1,030,125 | 860,302 | 814,740 | 799,465 |
| 64,865 | 170,419 | 3,505 | 24,165 | 35,141 | 34,487 |
| 33,151 | 27,271 | - | 6,334 | 6,108 | 46,901 |
| <u>2,694,768</u> | <u>2,611,584</u> | <u>2,238,681</u> | <u>2,047,846</u> | <u>1,910,950</u> | <u>1,897,314</u> |
| <u>\$ 13,422,579</u> | <u>\$ 12,052,792</u> | <u>\$ 10,714,187</u> | <u>\$ 10,708,915</u> | <u>\$ 11,346,386</u> | <u>\$ 11,443,832</u> |
| \$ (21,722,358) | \$ (22,151,914) | \$ (20,350,337) | \$ (19,759,336) | \$ (19,504,363) | \$ (19,937,513) |
| 726,500 | 672,899 | 404,191 | 214,101 | 243,148 | (165,845) |
| <u>\$ (20,995,858)</u> | <u>\$ (21,479,015)</u> | <u>\$ (19,946,146)</u> | <u>\$ (19,545,235)</u> | <u>\$ (19,261,215)</u> | <u>\$ (20,103,358)</u> |

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

| | 2022 | 2021 | 2020 | 2019 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| General Revenues and Other Changes in Net Position | | | | |
| Governmental activities: | | | | |
| Taxes | | | | |
| Property | \$ 19,854,404 | \$ 18,481,069 | \$ 17,276,977 | \$ 15,881,611 |
| Specific ownership | 1,695,279 | 1,669,662 | 1,623,075 | 1,758,505 |
| Sales - Lodging | 287,297 | 305,824 | 203,196 | 218,131 |
| Other | 8,202 | 10,965 | 14,364 | 90,044 |
| Interest earnings | 443,769 | 158,831 | 571,075 | 1,283,355 |
| Miscellaneous | 375,421 | 458,257 | 414,155 | 418,600 |
| Gain (loss) on sale of capital assets | 172,649 | 238,004 | 117,132 | 144,101 |
| Transfers | - | - | - | - |
| Total governmental activities | <u>22,837,021</u> | <u>21,322,612</u> | <u>20,219,974</u> | <u>19,794,347</u> |
| Business-type activities: | | | | |
| Interest earnings | 83,105 | 13,693 | 42,957 | 79,026 |
| Miscellaneous | 21,006 | 29,750 | 26,353 | 6,748 |
| Gain/(Loss) on sale of assets | - | 9,231 | - | - |
| Transfers | - | - | - | - |
| Total business-type activities | <u>104,111</u> | <u>52,674</u> | <u>69,310</u> | <u>85,774</u> |
| Total primary government | <u>\$ 22,941,132</u> | <u>\$ 21,375,286</u> | <u>\$ 20,289,284</u> | <u>\$ 19,880,121</u> |
| Change in Net Position | | | | |
| Governmental activities | \$ (4,705,245) | \$ (3,374,310) | \$ (5,079,597) | \$ (2,568,772) |
| Business-type activities | 71,530 | 717,761 | 185,171 | 749,149 |
| Total primary government | <u>\$ (4,633,715)</u> | <u>\$ (2,656,549)</u> | <u>\$ (4,894,426)</u> | <u>\$ (1,819,623)</u> |

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 15,118,777 | \$ 15,047,692 | \$ 13,579,680 | \$ 12,889,251 | \$ 12,374,675 | \$ 11,855,985 |
| 1,642,242 | 1,506,682 | 1,538,445 | 1,560,361 | 1,456,985 | 1,273,495 |
| 223,174 | 186,372 | 221,834 | 207,040 | 122,188 | 101,439 |
| 89,003 | 80,078 | 71,241 | 71,016 | 56,119 | 109,999 |
| 434,313 | 244,482 | 190,551 | 191,692 | 116,984 | 86,927 |
| 487,320 | 373,685 | 360,891 | 428,055 | 358,223 | 666,890 |
| 155,000 | 262,155 | 240,771 | 352,529 | 487,687 | 23,235 |
| - | - | - | (28,308) | - | (36,460) |
| <u>18,149,829</u> | <u>17,701,146</u> | <u>16,203,413</u> | <u>15,671,636</u> | <u>14,972,861</u> | <u>14,081,510</u> |
| 37,928 | 30,169 | 18,847 | 13,955 | 5,630 | 2,729 |
| 3,419 | 2,984 | 5,396 | 12,788 | 4,863 | 3,347 |
| - | (27) | - | - | - | (4,113) |
| - | - | - | 28,308 | - | - |
| <u>41,347</u> | <u>33,126</u> | <u>24,243</u> | <u>55,051</u> | <u>10,493</u> | <u>6,076</u> |
| <u>\$ 18,191,176</u> | <u>\$ 17,734,272</u> | <u>\$ 16,227,656</u> | <u>\$ 15,726,687</u> | <u>\$ 14,983,354</u> | <u>\$ 14,087,586</u> |
| \$ (4,002,085) | \$ (2,649,191) | \$ (3,555,923) | \$ (3,832,727) | \$ (4,964,652) | \$ (5,700,436) |
| 714,246 | 437,317 | 238,344 | 298,199 | (155,352) | 432,725 |
| <u>\$ (3,287,839)</u> | <u>\$ (2,211,874)</u> | <u>\$ (3,317,579)</u> | <u>\$ (3,534,528)</u> | <u>\$ (5,120,004)</u> | <u>\$ (5,267,711)</u> |

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

| | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General fund | | | | | |
| Non Spendable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted | 6,702,829 | 3,893,074 | 1,082,289 | 946,337 | 948,480 |
| Assigned | 11,110,863 | 11,166,492 | 11,163,572 | 11,157,713 | 11,220,486 |
| Committed | 981,420 | 873,074 | 778,710 | 679,089 | 574,041 |
| Unassigned | 19,644,595 | 19,807,304 | 19,705,751 | 17,491,938 | 14,688,077 |
| Total general fund | <u>\$ 38,439,707</u> | <u>\$ 35,739,944</u> | <u>\$ 32,730,322</u> | <u>\$ 30,275,077</u> | <u>\$ 27,431,084</u> |
| All other governmental funds | | | | | |
| Non Spendable | \$ 115,523 | \$ 96,378 | \$ 79,180 | \$ 69,872 | \$ 89,303 |
| Restricted | 13,599,161 | 13,594,528 | 10,974,809 | 10,259,465 | 9,609,894 |
| Committed | 7,470,649 | 6,836,194 | 6,291,036 | 5,746,860 | 5,130,285 |
| Assigned | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| Total all other governmental funds | <u>\$ 21,185,333</u> | <u>\$ 20,527,100</u> | <u>\$ 17,345,025</u> | <u>\$ 16,076,197</u> | <u>\$ 14,829,482</u> |

| 2017 | 2016 | 2015 | 2014 | 2013 |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| 842,327 | 836,428 | 830,922 | 825,066 | 819,912 |
| 11,186,134 | 10,143,470 | 8,131,456 | 1,122,589 | 1,132,514 |
| 473,437 | 376,393 | 278,660 | 184,972 | 92,126 |
| 13,004,169 | 11,280,916 | 10,303,949 | 15,513,001 | 13,886,509 |
| <u>\$ 25,506,067</u> | <u>\$ 22,637,207</u> | <u>\$ 19,544,987</u> | <u>\$ 17,645,628</u> | <u>\$ 15,931,061</u> |
| \$ 102,970 | \$ 93,361 | \$ 78,817 | \$ 91,688 | \$ 85,744 |
| 8,197,796 | 8,811,133 | 9,080,526 | 9,403,157 | 8,493,991 |
| 4,952,277 | 4,349,889 | 3,761,093 | 4,195,561 | 3,766,506 |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 13,253,043</u> | <u>\$ 13,254,383</u> | <u>\$ 12,920,436</u> | <u>\$ 13,690,406</u> | <u>\$ 12,346,241</u> |

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

| | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | |
| Taxes | \$ 21,845,182 | \$ 20,467,520 | \$ 19,117,614 | \$ 17,948,291 | \$ 17,937,109 |
| Intergovernmental | 8,843,569 | 8,523,470 | 8,668,192 | 8,708,522 | 8,484,048 |
| Licenses and permits | 125,880 | 113,989 | 118,543 | 102,577 | 97,822 |
| Fines and forfeiture | 2,243 | 2,160 | 2,055 | 2,265 | 2,757 |
| Fee accounts | 1,550,421 | 1,595,083 | 1,551,974 | 1,444,735 | 1,461,626 |
| Charges for material/service | 776,928 | 600,385 | 269,253 | 306,584 | 539,664 |
| Interest | 363,182 | 158,831 | 571,075 | 1,283,355 | 857,258 |
| Miscellaneous | 464,104 | 424,994 | 374,740 | 416,975 | 478,636 |
| Total revenues | <u>33,971,509</u> | <u>31,886,432</u> | <u>30,673,446</u> | <u>30,213,304</u> | <u>29,858,920</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | 6,270,012 | 6,100,074 | 6,857,746 | 5,456,344 | 5,579,881 |
| Judicial and public safety | 7,675,527 | 6,509,001 | 6,291,622 | 6,011,334 | 5,577,035 |
| Public health | - | - | - | - | - |
| Auxiliary services | 536,989 | 470,294 | 452,772 | 515,069 | 465,373 |
| Road and bridge | 7,025,699 | 5,874,547 | 6,565,394 | 5,163,442 | 5,104,051 |
| Public welfare | 5,520,282 | 5,282,426 | 5,127,164 | 5,030,790 | 5,059,410 |
| Intergovernmental cooperation outlay | 1,083,991 | 1,131,727 | 1,128,848 | 1,134,694 | 1,144,153 |
| Capital outlay | 2,526,014 | 526,538 | 525,827 | 2,810,923 | 3,427,560 |
| Total expenditures | <u>30,638,514</u> | <u>25,894,607</u> | <u>26,949,373</u> | <u>26,122,596</u> | <u>26,357,463</u> |
| Excess of revenues over (under) expenditures | 3,332,995 | 5,991,825 | 3,724,073 | 4,090,708 | 3,501,456 |
| Other financing sources (uses) | | | | | |
| Transfers in | 120,000 | 120,000 | 320,000 | 120,000 | 120,000 |
| Transfers out | (120,000) | (120,000) | (320,000) | (120,000) | (120,000) |
| Proceeds of participation certificates | - | - | - | - | - |
| Proceeds from sale of capital assets | 25,001 | 199,872 | - | - | - |
| Certificate issuance costs | - | - | - | - | - |
| Original discount fee | - | - | - | - | - |
| Benefit payments refunded | - | - | - | - | - |
| Total other financing sources (uses) | <u>25,001</u> | <u>199,872</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | <u>\$ 3,357,996</u> | <u>\$ 6,191,697</u> | <u>\$ 3,724,073</u> | <u>\$ 4,090,708</u> | <u>\$ 3,501,456</u> |

| | 2017 | 2016 | 2015 | 2014 | 2013 |
|----|-------------------|---------------------|---------------------|---------------------|---------------------|
| \$ | 17,073,196 | \$ 16,820,824 | \$ 15,411,200 | \$ 14,727,668 | \$ 14,009,967 |
| | 7,936,012 | 7,328,010 | 7,566,786 | 7,548,824 | 7,521,826 |
| | 88,659 | 96,926 | 84,958 | 78,523 | 61,868 |
| | 3,892 | 4,091 | 4,641 | 13,930 | 20,654 |
| | 1,410,411 | 1,388,951 | 1,293,167 | 1,307,332 | 1,296,819 |
| | 290,535 | 311,443 | 326,123 | 394,221 | 267,804 |
| | 434,313 | 244,482 | 190,551 | 191,692 | 116,984 |
| | 486,916 | 357,539 | 360,283 | 392,434 | 353,929 |
| | <u>27,723,934</u> | <u>26,552,266</u> | <u>25,237,709</u> | <u>24,654,624</u> | <u>23,649,851</u> |
| | 5,011,770 | 4,459,590 | 4,261,742 | 4,268,427 | 4,698,979 |
| | 5,157,630 | 5,022,918 | 5,103,613 | 4,606,906 | 3,903,282 |
| | - | - | 465,300 | - | - |
| | 501,347 | 441,072 | 3,944,569 | 489,239 | 440,435 |
| | 5,563,489 | 4,166,484 | 4,462,082 | 5,262,251 | 4,981,971 |
| | 4,797,258 | 4,710,757 | 1,120,295 | 4,455,679 | 4,406,656 |
| | 1,120,429 | 1,119,295 | 4,750,739 | 1,109,401 | 1,098,383 |
| | 2,704,491 | 3,220,323 | - | 1,375,681 | 77,784 |
| | <u>24,856,414</u> | <u>23,140,439</u> | <u>24,108,340</u> | <u>21,567,584</u> | <u>19,607,490</u> |
| | 2,867,520 | 3,411,827 | 1,129,369 | 3,087,040 | 4,042,361 |
| | 120,000 | 120,000 | 120,000 | 310,000 | 200,000 |
| | (120,000) | (120,000) | (120,000) | (338,308) | (200,000) |
| | - | - | - | - | 20 |
| | - | 14,340 | 20 | - | 20 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | <u>-</u> | <u>14,340</u> | <u>20</u> | <u>(28,308)</u> | <u>40</u> |
| \$ | <u>2,867,520</u> | <u>\$ 3,426,167</u> | <u>\$ 1,129,389</u> | <u>\$ 3,058,732</u> | <u>\$ 4,042,401</u> |

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

| Function/Program | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>2019</u> |
|---|----------------------|----------------------|----------------------|----------------------|
| General government | \$ 2,318,633 | \$ 2,566,448 | \$ 3,734,489 | \$ 2,778,622 |
| Judicial and public safety | 1,172,535 | 909,275 | 655,579 | 639,147 |
| Roads and bridges | 3,346,242 | 3,446,871 | 3,030,427 | 3,961,236 |
| Public welfare | <u>4,420,457</u> | <u>4,207,916</u> | <u>4,138,235</u> | <u>4,008,613</u> |
| Total governmental activities | <u>11,257,867</u> | <u>11,130,510</u> | <u>11,558,730</u> | <u>11,387,618</u> |
| Business-type activities | | | | |
| Ambulance services | 1,495,974 | 1,524,369 | 1,267,054 | 1,639,750 |
| Solid waste services | <u>1,285,268</u> | <u>1,284,894</u> | <u>1,176,790</u> | <u>1,210,304</u> |
| Total business-type activities net position | <u>2,781,242</u> | <u>2,809,263</u> | <u>2,443,844</u> | <u>2,850,054</u> |
| Total primary government | <u>\$ 14,039,109</u> | <u>\$ 13,939,773</u> | <u>\$ 14,002,574</u> | <u>\$ 14,237,672</u> |

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 2,184,081 | \$ 1,650,225 | \$ 973,245 | \$ 989,455 | \$ 1,859,970 | \$ 1,797,172 |
| 688,914 | 637,763 | 647,872 | 595,599 | 1,059,218 | 759,544 |
| 3,825,694 | 3,370,854 | 3,187,142 | 3,529,603 | 3,153,758 | 3,722,515 |
| 4,029,122 | 3,782,366 | 3,667,247 | 3,487,582 | 3,362,490 | 3,267,287 |
| <u>10,727,811</u> | <u>9,441,208</u> | <u>8,475,506</u> | <u>8,602,239</u> | <u>9,435,436</u> | <u>9,546,518</u> |
| 1,519,902 | 1,549,462 | 1,205,051 | 1,187,544 | 1,096,210 | 1,097,849 |
| 1,174,866 | 1,062,122 | 1,030,125 | 860,302 | 814,740 | 799,465 |
| <u>2,694,768</u> | <u>2,611,584</u> | <u>2,235,176</u> | <u>2,047,846</u> | <u>1,910,950</u> | <u>1,897,314</u> |
| <u>\$ 13,422,579</u> | <u>\$ 12,052,792</u> | <u>\$ 10,710,682</u> | <u>\$ 10,650,085</u> | <u>\$ 11,346,386</u> | <u>\$ 11,443,832</u> |

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 |
|-----------|----------------|-----------|-----------------|------------------------|------------|
| 2022 | 19,854,404 | 1,695,279 | 8,202 | 287,297 | 21,845,182 |
| 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 |
| Change | | | | | |
| 2013-2022 | 37.50% | 14.06% | 10.75% | 40.48% | 35.71% |



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 |
|----------------------------|-------------------------|------------------------|------------------------|--------------------------|-------------|-------------------------------------|
| 2022 | 164,482,180 | 76,248,770 | 74,408,365 | 67,671,420 | 12,237,400 | 1,365,210 |
| 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 |

From 2013 to 2022 commercial real property, undeveloped land, personal property and utilities were assessed at 29% of replacement cost calculated on the base year's appraised value.

Residential real property was assessed as follows:

| Year | Assessment Percentage | Base Year |
|------|--------------------------|----------------------|
| 2022 | 7.96% | 2021 appraised value |
| 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 |

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 Assesed Value | Tax Exempt Property | Total Direct Tax Rate | Estimated Actual Taxable Value | Assessed Value as a Percentage of Actual Value |
|----------------------|--------------------------------|------------------------|-----------------------------|-----------------------------------|--|
| 297,918,680 | 694,332,025 | 152,947,180 | 29.012 | 4,099,783,010 | 16.94% |
| 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% |

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

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|----------------------------|-----------------|----------------|-----------------|-----------------|-----------------|
| County direct rates | | | | | |
| General Fund | 19.472 | 19.512 | 19.453 | 19.461 | 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 | 28.972 | 29.012 | 28.953 | 28.961 | 28.970 |
| City and town rates | | | | | |
| Brush | 15.660 | 15.660 | 15.660 | 15.671 | 15.683 |
| Fort Morgan | 13.254 | 13.254 | 13.254 | 13.254 | 13.254 |
| Hillrose | 15.357 | 17.073 | 16.515 | 17.890 | 17.585 |
| Log Lane | 11.094 | 11.094 | 12.635 | 34.267 | 27.413 |
| 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 | 21.152 - 47.771 | 19.69 - 47.939 | 19.855 - 50.861 | 19.298 - 52.728 | 15.219 - 52.360 |
| Other special districts | .022 - 9.034 | 0.000 - 25.00 | 0.000 - 25.00 | 0.000 - 9.001 | .021 - 9.010 |

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

| 2017 | 2016 | 2015 | 2014 | 2013 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| 19.470 | 19.628 | 19.448 | 19.448 | 19.448 |
| 7.500 | 6.500 | 6.500 | 6.500 | 6.500 |
| 2.000 | 2.000 | 3.000 | 3.000 | 3.000 |
| <u>28.970</u> | <u>28.128</u> | <u>28.948</u> | <u>28.948</u> | <u>28.948</u> |
| 15.752 | 15.660 | 15.660 | 15.660 | 15.660 |
| 13.254 | 13.254 | 13.254 | 13.254 | 13.254 |
| 17.890 | 17.773 | 17.890 | 17.890 | 17.718 |
| 34.267 | 34.267 | 34.267 | 34.267 | 34.267 |
| 32.212 | 32.212 | 32.212 | 32.212 | 32.212 |
| 2.588 - 7.719 | 2.588 - 7.719 | 2.991 - 7.719 | 2.588 - 7.719 | 2.588 - 7.719 |
| 19.500 - 45.285 | 17.105 - 42.449 | 17.128 - 43.801 | 17.128 - 43.801 | 17.815 - 41.252 |
| .026 - 10.958 | .027 - 10.947 | .027 - 11.902 | .027 - 11.902 | .027 - 11.902 |

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

| Taxpayer | Type of Business | 2022 | | | 2013 | | |
|--|-------------------|------------------------|------|------------------------------------|------------------------|------|------------------------------------|
| | | Taxable Assessed Value | Rank | Percentage of Total Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Assessed Value |
| Public Service Co. of Colorado | Utility | \$ 145,923,700 | 1 | 26.63% | 89,080,720 | 1 | 21.56% |
| BNSF Railway Company | Transportation | 21,293,700 | 2 | 3.89% | 10,342,500 | 5 | 2.50% |
| Leprino Foods Company | Cheese Processing | 19,681,530 | 3 | 3.59% | 8,205,620 | 8 | 1.99% |
| Cargill Meat Solutions Corporation | Meat Processing | 16,625,080 | 4 | 3.03% | 13,672,260 | 4 | 3.31% |
| Colorado Interstate Gas Co. | Utility | 16,275,300 | 5 | 2.97% | 15,017,300 | 3 | 3.63% |
| Manchief Power Company LLC | Utility | 13,261,900 | 6 | 2.42% | 17,242,800 | 2 | 4.17% |
| Western Sugar Cooperative | Sugar Processing | 10,302,620 | 7 | 1.88% | 4,889,770 | 12 | 1.18% |
| Sterling Energy Investments LLC | Utility | 9,518,910 | 8 | 1.74% | - | | 0.00% |
| Morgan County REA Association | Utility | 9,324,900 | 9 | 1.70% | 3,196,000 | 15 | 0.77% |
| Wildcat Dairy LLC | Dairy | 8,188,470 | 10 | 1.49% | - | | 0.00% |
| Cargill Meat Solutions Corp (Lagoon) | Utility | 6,977,180 | 11 | 1.27% | 5,211,620 | 11 | 1.26% |
| Brush Power LLC | Utility | 6,960,900 | 12 | 1.27% | 9,534,900 | 6 | 2.31% |
| Tri-State Generation & Transmission Assoc. | Utility | 6,869,800 | 13 | 1.25% | 5,933,800 | 9 | 1.44% |
| NE Colorado Cellular Inc (DBA Viaero) | Utility | 5,761,800 | 14 | 1.05% | 3,306,700 | 14 | 0.80% |
| Young Gas Storage Company Ltd | Utility | 3,491,320 | 15 | 0.64% | 5,828,940 | 10 | 1.41% |
| Cheyenne Plains Gas Pipeline Co | Utility | - | | 0.00% | 9,397,100 | 7 | 2.27% |
| Total | | <u>\$ 300,457,110</u> | | <u>54.82%</u> | <u>\$ 200,860,030</u> | | <u>48.60%</u> |
| Total assessed valuation | | <u>\$ 547,971,100</u> | | | <u>\$ 413,266,190</u> | | |

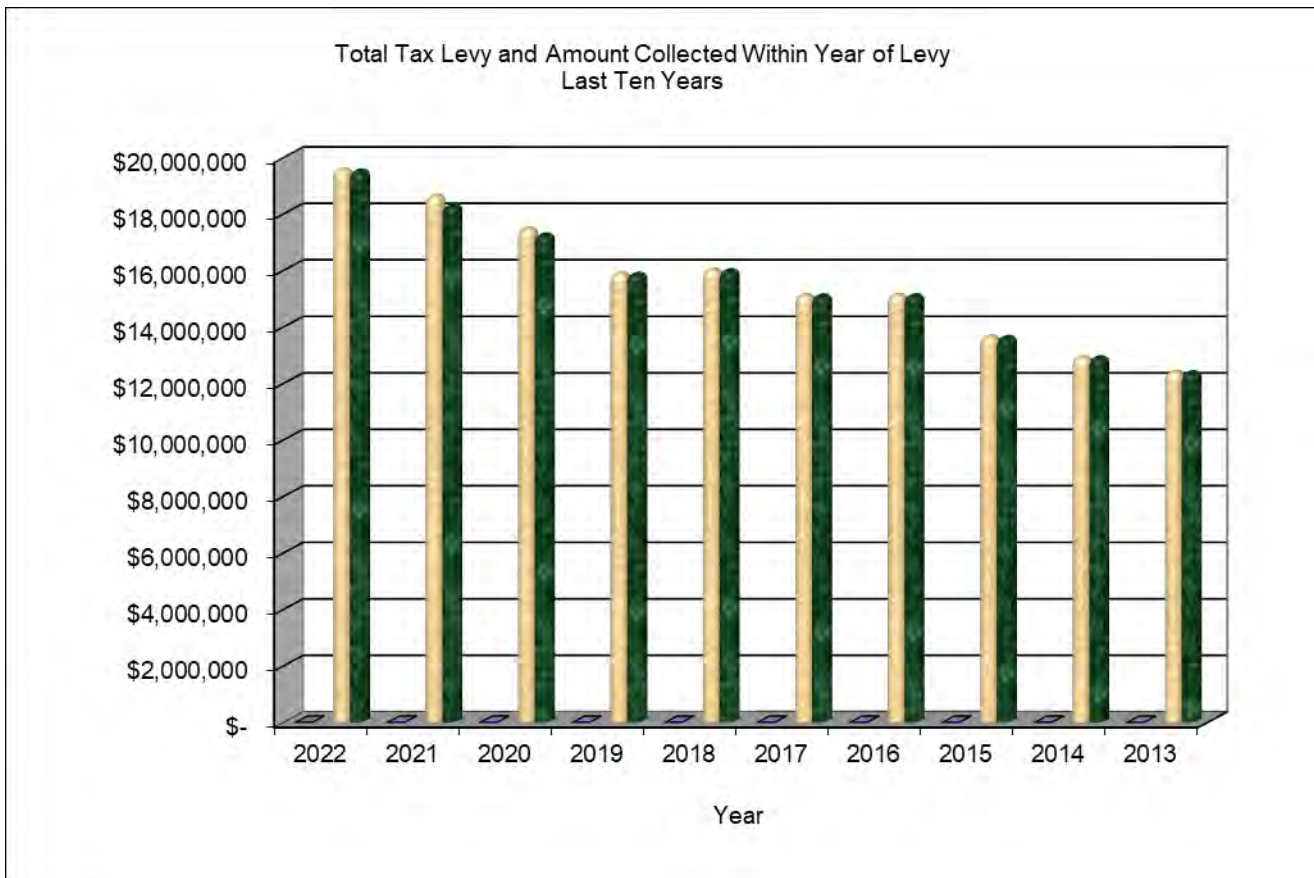
Source: Morgan County Assessor's office

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 |
| 2022 | 19,537,164 | 19,503,252 | 99.83% | 0 | 19,503,252 | 99.83% |
| 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% | 7385 | 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% |

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)

| Year | Governmental Activities | | | Per Capita (1) |
|------|-------------------------------|--------------------------|------------------------------------|----------------|
| | Certificates of Participation | Total Primary Government | Percentage of Personal Income '(1) | |
| 2022 | - | - | 0.000% | - |
| 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% | - |

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

No outstanding debt.

Morgan County, Colorado
Direct and Overlapping Governmental Activities Debt
As of December 31, 2022
(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 | \$ 25,410,000 | 100.00% | \$ 25,410,000 |
| Wiggins RE-50(J) School District (2) | \$ 26,280,000 | 27.00% | \$ 7,095,600 |
| Briggsdale RE-10 School District | \$ 1,086,950 | 0.0001% | \$ 1 |
| Weldon Valley School District RE-20(J) | \$ 70,000 | 99.97% | \$ 69,979 |
| Other | | | |
| Well Augmentation Subdistrict (3) | \$ 20,293,477 | 14.00% | \$ 2,841,087 |
| Groundwater Management Subdistrict (3) | \$ 24,327,750 | 14.00% | \$ 3,405,885 |
| Central Colorado Water Conservancy District | \$ 40,367,616 | 6.10% | \$ 2,462,425 |
| Morgan County Quality Water District | \$ - | 0.00% | \$ - |
| Total Overlapping Debt | | | <u>\$ 74,449,849</u> |

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 2022 information was not provided. Numbers listed are 2020 numbers.

(3) Updated 2022 information not received. Numbers listed are for 2021.

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

Assessed Valuation:

| | |
|--------------------------------|-----------------------|
| Assessed value | \$ 675,874,830 |
| Add back: exempt real property | <u>71,929,270</u> |
| Total assessed value | <u>\$ 747,804,100</u> |

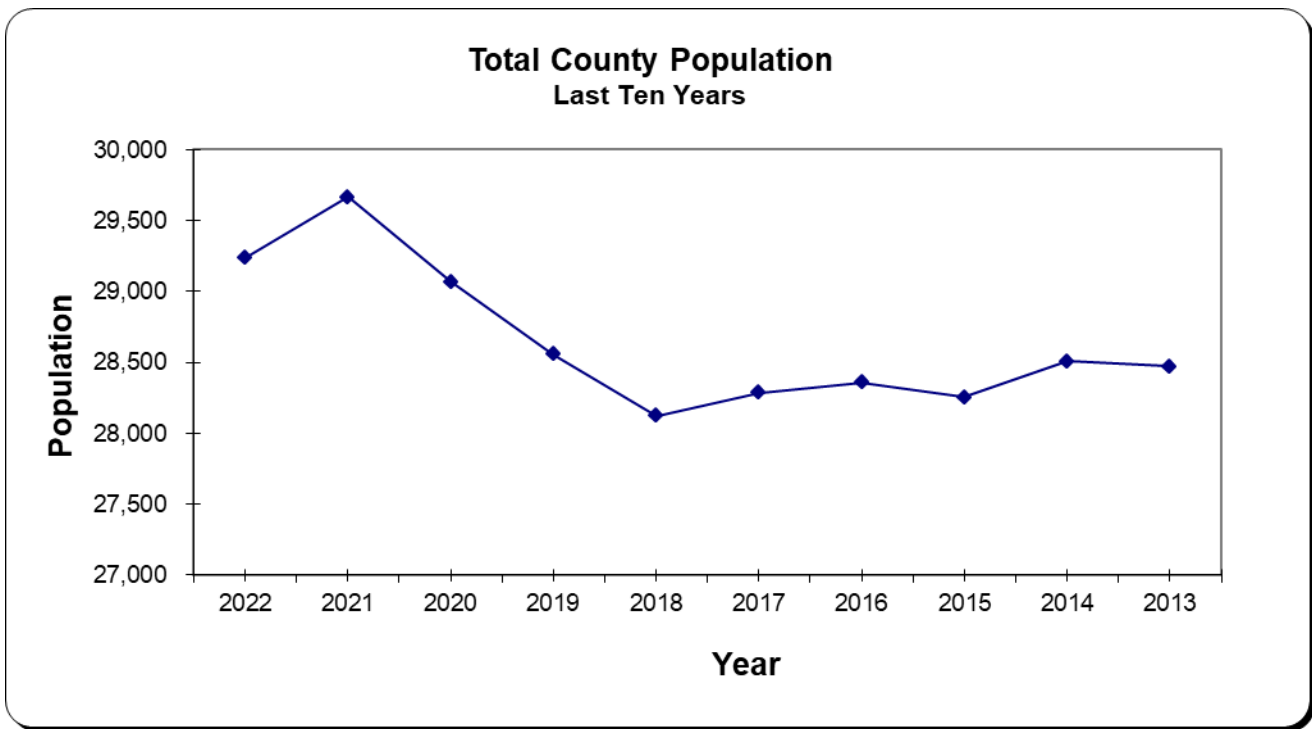
Legal debt margin:

| | |
|--|---------------|
| Debt limitation - 3% of assessed value | \$ 22,434,123 |
| 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 |
|------|------------|---|-------------------|--|
| 2022 | 22,434,123 | -0- | 22,434,123 | 0.00% |
| 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% |

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 |
|------|------------|------------------------------|-------------------|------------|-------------------|-------------------|
| 2022 | 29,239 | 1,839,542,446 | 62,914 | 37.0 | 5,819 | 12.40% |
| 2021 | 29,666 | 1,708,227,612 | 57,582 | 36.2 | 5,801 | 12.00% |
| 2020 | 29,068 | 1,560,428,376 | 53,682 | 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% |



(1) Computation of per capita personal income multiplied by population.

Source:

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



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

| Taxpayer | Type of Business | 2022 | | | 2013 | | |
|--|-------------------------|---------------------|------|---------------------------------------|---------------------|------|---------------------------------------|
| | | Number of Employees | Rank | Percentage of Total County Employment | Number of Employees | Rank | Percentage of Total County Employment |
| Cargill Meat Solutions Corporation | Beef Processing | 2,100 | 1 | 12.41% | 2,104 | 1 | 12.77% |
| Viaero Wireless | Cellular Provider | 501 | 2 | 2.96% | 195 | 7 | 1.18% |
| Leprino Foods Company | Cheese Processing Plant | 350 | 3 | 2.07% | 320 | 3 | 1.94% |
| Wal-Mart Super Center | Retail/Grocery | 300 | 4 | 1.77% | 111 | 9 | 0.67% |
| Centura St. Elizabeth Hospital (CPMC) | Hospital | 260 | 5 | 1.54% | 370 | 2 | 2.25% |
| Morgan County | Government | 258 | 6 | 1.52% | - | - | - |
| East Morgan County Hospital | Hospital | 250 | 7 | 1.48% | 215 | 6 | 1.30% |
| Western Sugar (Includes Seasonal) | Sugar Processing | 195 | 8 | 1.15% | 225 | 5 | 1.37% |
| Eben Ezer Lutheran Care Center | Nursing Home | 155 | 9 | 0.92% | 250 | 4 | 1.52% |
| Xcel Energy | Utility | 83 | 10 | 0.49% | 111 | 10 | 0.67% |
| Kaiser Premier LLC Equipment | Equipment Manufacturer | 75 | 11 | 0.44% | - | 0 | - |
| Total | | <u>4,527</u> | | <u>26.75%</u> | <u>3,901</u> | | <u>23.67%</u> |
| Total Morgan County Labor Force | | <u>16,924</u> | | | <u>16,480</u> | | |

Source: Morgan County Economic Development

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

| Function/Program | 2022 | 2021 | 2020 | 2019 | 2018 |
|--------------------------------------|------------|------------|------------|------------|------------|
| General Government | | | | | |
| Assessor | 9 | 10 | 11 | 11 | 9 |
| Board of County Commissioners | 3 | 3 | 3 | 3 | 3 |
| Building Maintenance | 8 | 7 | 7 | 7 | 7 |
| 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 | 4 | 6 | 4 | 4 | 4 |
| Planning and Building | 5 | 5 | 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 | 16 | 14 | 14 |
| Coroner | 3 | 3 | 3 | 3 | 3 |
| Corrections (Jail) | 30 | 30 | 30 | 28 | 26 |
| County Attorney | 1 | 1 | 2 | 1 | 1 |
| Emergency Management | 1 | 1 | 1 | 1 | 1 |
| Sheriff | 25 | 25 | 24 | 23 | 30 |
| Streets and Highways | | | | | |
| Road and Bridge | 41 | 41 | 41 | 41 | 39 |
| Auxiliary Services | | | | | |
| Extension | 2 | 2 | 2 | 2 | 3 |
| Fairgrounds | 1 | 1 | 1 | 1 | 1 |
| Veterans Officer | 1 | 1 | 1 | 1 | 1 |
| Health and Human Services | | | | | |
| Human Services | 69 | 69 | 68 | 67 | 67 |
| Business-type Services | | | | | |
| Ambulance Service | 26 | 26 | 26 | 26 | 19 |
| Solid Waste Management | 6 | 6 | 6 | 6 | 7 |
| Total | 281 | 283 | 280 | 273 | 269 |

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 variances at year end.

| 2017 | 2016 | 2015 | 2014 | 2013 |
|------|------|------|------|------|
| 9 | 9 | 9 | 9 | 9 |
| 3 | 3 | 3 | 3 | 3 |
| 8 | 7 | 7 | 8 | 8 |
| 12 | 11 | 11 | 11 | 12 |
| 1 | 1 | 1 | 1 | 1 |
| 5 | 5 | 5 | 5 | 5 |
| 7 | 7 | 6 | 7 | 7 |
| 1 | 1 | 1 | 1 | 1 |
| 4 | 4 | 4 | 4 | 4 |
| 4 | 3 | 4 | 3 | 3 |
| 1 | 1 | 2 | 1 | 1 |
| 3 | 3 | 2 | 2 | 2 |
| 14 | 11 | 14 | 14 | 13 |
| 3 | 3 | 3 | 3 | 3 |
| 26 | 32 | 28 | 32 | 31 |
| 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 30 | 24 | 27 | 23 | 23 |
| 39 | 36 | 36 | 36 | 36 |
| 3 | 2 | 3 | 3 | 3 |
| 1 | 0 | 0 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 67 | 63 | 63 | 62 | 60 |
| 23 | 19 | 23 | 21 | 22 |
| 7 | 7 | 7 | 6 | 6 |
| 274 | 255 | 262 | 259 | 257 |

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

| Function/Program | 2022 | 2021 | 2020 | 2019 |
|--|--------|--------|--------|--------|
| General Government | | | | |
| Assessor | | | | |
| Property transfers | 683 | 1,219 | 1,072 | 1,666 |
| Public Trustee | | | | |
| Number of foreclosures | 123 | 12 | 12 | 40 |
| Clerk | | | | |
| Motor Vehicle transactions | 63,682 | 53,735 | 52,225 | 53,743 |
| Registered Voters | 15,400 | 18,591 | 17,663 | 16,778 |
| Planning and Building | | | | |
| Number of building permits issued | 79 | 498 | 119 | 142 |
| Number of parcels created | 17 | 26 | 21 | 24 |
| Judicial and Public Safety | | | | |
| Communications Center | | | | |
| Non-emergency calls | 97,501 | 51,003 | 62,355 | 73,985 |
| 9-1-1 calls | 10,674 | 12,667 | 12,086 | 11,537 |
| District Attorney | | | | |
| Number of felony cases | 304 | 459 | 405 | 356 |
| Number of juvenile cases | 68 | 32 | 19 | 34 |
| Sheriff | | | | |
| Detention Center average daily population | 90 | 60 | 73 | 79 |
| Incidents handled by patrol and investigations | 15,880 | 19,776 | 21,765 | 19,654 |
| Streets and Highways | | | | |
| Road and Bridge | | | | |
| Bridges | 173 | 173 | 173 | 173 |
| County maintained roads (miles) | 1,057 | 1,030 | 1,030 | 1,031 |
| County roads maintained by others (miles) | 54 | 61 | 61 | 61 |
| County roads not maintained (miles) | 128 | 146 | 146 | 145 |
| Health and Human Services | | | | |
| Human Services | | | | |
| Families receiving food assistance | 2,985 | 1,655 | 1,311 | 2,645 |
| Seniors receiving assistance | 2,154 | 3,293 | 2,636 | 2,359 |
| Children receiving subsidized day care | 55 | *** | *** | *** |
| Child Abuse or neglect cases reported | 44 | 81 | 63 | 65 |
| Auxiliary Services | | | | |
| Extension | | | | |
| 4-H youth development program participants | 374 | 339 | 392 | 392 |
| Fairgrounds | | | | |
| County fair attendance | 4,000 | 2,550 | ** | 4,700 |
| Total Complex attendance | 37,750 | 3,000 | ** | 33,200 |
| Business-type Services | | | | |
| Ambulance Service | | | | |
| Number of calls | 2,125 | 3,345 | 3,050 | 3,073 |
| Solid Waste Management | | | | |
| Recycled tons processed | 300 | 638 | 264 | 234 |

*** 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.

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|--------|--------|--------|--------|--------|--------|
| 1,904 | 2,050 | 839 | 1,755 | 1,549 | 1,804 |
| 40 | 48 | 70 | 60 | 53 | 74 |
| 66,877 | 86,014 | 71,389 | 68,755 | 58,312 | 63,473 |
| 16,868 | 15,941 | 16,194 | 14,477 | 15,067 | 15,378 |
| 411 | 301 | 355 | 103 | 81 | 100 |
| 26 | 15 | 22 | 25 | 38 | 19 |
| 79,078 | 64,349 | 77,123 | 68,807 | 66,672 | 74,884 |
| 10,671 | 9,806 | 10,746 | 10,514 | 9,910 | 8,344 |
| 436 | 460 | 344 | 279 | 280 | 261 |
| 47 | 40 | 30 | 59 | 35 | 38 |
| 93 | 90 | 85 | 77 | 61 | 95 |
| 19,572 | 20,146 | 17,515 | 15,404 | 15,808 | 18,244 |
| 173 | 173 | 173 | 173 | 173 | 173 |
| 1,035 | 1,034 | 1,036 | 1,036 | 1,056 | 1,056 |
| 61 | 61 | 61 | 61 | 54 | 54 |
| 142 | 143 | 143 | 143 | 128 | 128 |
| 2,710 | 2,717 | 2,818 | 2,819 | 2,747 | 3,016 |
| 2,668 | 2,745 | 2,634 | 2,617 | 1,800 | 2,186 |
| 90 | 78 | 68 | 56 | 64 | 55 |
| 67 | 52 | 59 | 51 | 48 | 46 |
| 415 | 368 | 378 | 397 | 397 | 401 |
| 4,650 | 4,200 | 4,300 | 4,100 | 4,000 | 4,000 |
| 33,185 | 31,730 | 32,060 | 30,950 | 30,570 | 30,570 |
| 2,831 | 2,726 | 2,526 | 2,444 | 2,355 | 2,181 |
| 348 | 566 | 318 | 349 | 417 | 356 |

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

| Function/Program | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|------|------|------|------|------|
| Judicial and Public Safety | | | | | |
| Communications Center console positions | 5 | 5 | 5 | 5 | 3 |
| Communications Center vehicles | 3 | 3 | 3 | 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 | 15 | 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 | 56 | 55 | 55 | 56 | 54 |
| Vehicles | 21 | 21 | 21 | 21 | 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 | 3 | 2 | 2 | 2 | 2 |
| Ambulance vehicles | 8 | 8 | 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 | 6 | 5 | 5 | 5 | 5 |
| Vehicles | 2 | 2 | 2 | 2 | 2 |

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

Source: Information provided by individual Morgan County departments

| 2017 | 2016 | 2015 | 2014 | 2013 |
|------|------|------|------|------|
| 4 | 4 | 4 | 4 | 4 |
| 1 | 1 | 1 | 1 | 1 |
| 3 | 3 | 3 | 3 | 3 |
| 1 | 1 | 1 | 1 | 4 |
| 3 | 3 | 3 | 3 | 3 |
| 1 | 1 | 1 | 1 | 1 |
| 3 | 3 | 3 | 3 | 3 |
| 14 | 14 | 14 | 14 | 13 |
| 13 | 13 | 13 | 13 | 13 |
| 15 | 15 | 15 | 15 | 15 |
| 6 | 6 | 6 | 6 | 6 |
| 24 | 24 | 24 | 24 | 24 |
| 10 | 10 | 10 | 10 | 10 |
| 55 | 48 | 44 | 39 | 37 |
| 20 | 20 | 22 | 19 | 6 |
| 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 |
| 3 | 2 | 2 | 2 | 3 |
| 7 | 8 | 7 | 8 | 8 |
| 1 | 1 | 1 | 1 | 1 |
| 1 | 1 | 1 | 1 | 1 |
| 0 | 0 | 0 | 0 | 6 |
| 5 | 5 | 5 | 5 | 4 |
| 3 | 3 | 3 | 3 | 3 |



SINGLE AUDIT SECTION



**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, 2022, and the related notes to the financial statements, which collectively comprise Morgan County's basic financial statements, and have issued our report thereon.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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 28, 2023

**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, 2022. 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, 2022.

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.

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 28, 2023

MORGAN COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2022

| Program | Federal CFDA Number | Federal Expenditures |
|---|------------------------------------|---------------------------------|
| U.S. Department of Agriculture | | |
| Passed through Colorado Department of Human Services | | |
| Food Assistance Administration | 10.561 | 216,901 |
| Total Department of Agriculture | | <u>216,901</u> |
| 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 | 334,204 |
| Care and Development Fund | 93.596 | 196,813 |
| Total Child Care Cluster | | <u>531,017</u> |
| CRF | 93.747 | 10,487 |
| TANF | 93.558 | 919,383 |
| Title IV-D | 93.563 | 397,055 |
| Title IV-B | 93.645 | 7,896 |
| Title IV-E | 93.658 | 629,675 |
| Adoption | 93.659 | 235,775 |
| Tile XX Block Grant | 93.667 | 139,427 |
| Low Income Home Energy Assistance Block Grant | 93.568 | 336,537 |
| Guardianship Assistance - ARRA | 93.090 | 3,170 |
| Chafee Assistance | 93.674 | 220,829 |
| Department of Health Care Policy and Financing | | |
| Title XIX Medicaid Assistance Program | 93.778 | 500,258 |
| Total Department of Health and Human Services | | <u>4,148,410</u> |
| U.S. Department of Justice | | |
| Passed through State of Colorado | | |
| Victims Assistance Program | 16.575 | 41,472 |
| SCAAP | 16.606 | 38,355 |
| Total Department of Justice | | <u>79,827</u> |
| U.S. Department of Homeland Security | | |
| Passed through State of Colorado | | |
| Emergency Management Performance Grant | 97.042 | 42,058 |
| Total Department of Homeland Security | | <u>42,058</u> |
| Total Expenditures of Federal Awards | | <u><u>\$ 4,270,295</u></u> |

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 DECEMBER 31, 2022

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, 2022. 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, 2022.

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 \$12,131,502. 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, 2022

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: | <p style="margin-left: 20px;">93.658 Foster Care Title IV-E</p> <p style="margin-left: 20px;">10.561 SNAP Cluster</p> | |
| Dollar threshold used to distinguish between type A and type B programs: | \$ <u>750,000</u> | |
| Auditee qualified as a low-risk auditee? | ___x___ Yes | ___ No |

MORGAN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2021.