

REQUIRED SUPPLEMENTARY INFORMATION



MAJOR GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

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

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

Morgan County, Colorado
General Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property taxes - current	\$ 10,540,399	\$ 10,528,186	\$ (12,213)	\$ 9,158,386	\$ 9,145,586	\$ (12,800)
Property taxes - abatements	(50,000)	(1,313)	48,687	-	-	-
Property tax incentive credits	(73,000)	(70,805)	2,195	(74,500)	(72,909)	1,591
Property taxes - delinquent	20,000	21,155	1,155	15,000	21,217	6,217
Proceeds of tax sale	-	4,556	4,556	-	8,841	8,841
Specific ownership taxes	1,150,000	1,173,582	23,582	1,130,000	1,205,453	75,453
Cigarette tax	6,000	9,078	3,078	5,000	9,235	4,235
Sales tax commissions	57,000	71,000	14,000	45,000	62,006	17,006
Intergovernmental	935,155	392,727	(542,428)	610,555	466,395	(144,160)
Licenses and permits	37,800	96,926	59,126	52,300	84,958	32,658
Fines and forfeitures	-	4,091	4,091	-	4,641	4,641
Fee accounts	1,327,200	1,349,546	22,346	1,225,160	1,265,460	40,300
Interest	180,000	209,501	29,501	130,000	168,618	38,618
Miscellaneous	292,701	326,684	33,983	309,601	326,593	16,992
Total revenues	\$ 14,423,255	\$ 14,114,914	\$ (308,341)	\$ 12,606,502	\$ 12,696,094	\$ 89,592

See the accompanying independent auditors' report.

Morgan County, Colorado
General Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
EXPENDITURES						
Current:						
General government:						
Commissioners	\$ 252,200	\$ 242,915	\$ 9,285	\$ 250,000	\$ 239,166	\$ 10,834
Planning and zoning	224,032	251,435	(27,403)	208,288	185,918	22,370
Administration	2,409,770	1,398,405	1,011,365	2,080,939	1,394,814	686,125
Clerk	819,207	611,160	208,047	611,680	583,259	28,421
Treasurer	182,624	195,266	(12,642)	164,660	174,099	(9,439)
Public trustee	12,700	12,700	-	12,800	12,700	100
Assessor	534,330	521,599	12,731	544,036	521,399	22,637
Maintenance	1,173,541	950,144	223,397	1,029,345	961,614	67,731
Total general government	5,608,404	4,183,624	1,424,780	4,901,748	4,072,969	828,779
Judicial and public safety:						
Sheriff	1,907,910	1,855,889	52,021	2,073,351	2,097,809	(24,458)
Jail	2,159,624	1,963,439	196,185	2,115,867	1,778,423	337,444
Communications center	1,145,550	821,218	324,332	958,463	840,425	118,038
Coroner	178,975	141,177	37,798	164,625	175,286	(10,661)
Emergency management	114,181	93,926	20,255	108,228	110,559	(2,331)
Total judicial and public safety	5,506,240	4,875,649	630,591	5,420,534	5,002,502	418,032
Auxiliary services:						
Extension service	353,462	319,619	33,843	343,436	305,362	38,074
Veterans' officer	14,710	13,357	1,353	14,236	12,678	1,558
Parks and recreation	140,244	104,544	35,700	118,501	101,009	17,492
Engineer	3,602	3,552	50	3,600	3,533	67
Commodities	50,000	-	50,000	55,000	42,718	12,282
Total auxiliary services	562,018	441,072	120,946	534,773	465,300	69,473
Intergovernmental cooperation outlay	1,151,638	1,119,295	32,343	1,153,986	1,120,295	33,691
Capital outlay	250,000	297,394	(47,394)	250,000	15,689	234,311
Total expenditures	\$ 13,078,300	\$ 10,917,034	\$ 2,161,266	\$ 12,261,041	\$ 10,676,755	\$ 1,584,286

See the accompanying independent auditors' report.

Morgan County, Colorado
General Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Excess of revenues over expenditures	\$ 1,344,955	\$ 3,197,880	\$ 1,852,925	\$ 345,461	\$ 2,019,339	\$ 1,673,878
Other financing sources (uses):						
Transfers out:						
Jail capital improvement fund	(120,000)	(120,000)	-	(120,000)	(120,000)	-
Sale of capital assets	100	14,340	14,240	-	20	20
Total other financing sources (uses)	<u>(119,900)</u>	<u>(105,660)</u>	<u>14,240</u>	<u>(120,000)</u>	<u>(119,980)</u>	<u>20</u>
Net change in fund balances	1,225,055	3,092,220	1,867,165	225,461	1,899,359	1,673,898
Fund Balances, January 1	19,544,987	19,544,987	-	17,645,628	17,645,628	-
Fund Balances, December 31	<u><u>\$ 20,770,042</u></u>	<u><u>\$ 22,637,207</u></u>	<u><u>\$ 1,867,165</u></u>	<u><u>\$ 17,871,089</u></u>	<u><u>\$ 19,544,987</u></u>	<u><u>\$ 1,673,898</u></u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Road and Bridge Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property taxes - current	\$ 3,490,554	\$ 3,486,509	\$ (4,045)	\$ 3,060,958	\$ 3,056,680	\$ (4,278)
Property taxes - abatements	(1,000)	(438)	562	-	-	-
Property taxes - delinquent	4,000	7,032	3,032	4,000	7,800	3,800
Specific ownership taxes	270,000	333,100	63,100	265,000	332,992	67,992
Intergovernmental	3,339,443	3,161,781	(177,662)	3,066,301	3,521,556	455,255
Charges for materials/service	221,200	41,030	(180,170)	19,000	38,325	19,325
Interest	10,000	30,093	20,093	15,000	18,760	3,760
Miscellaneous	-	1,354	1,354	100	1,824	1,724
Total revenues	<u>7,334,197</u>	<u>7,060,461</u>	<u>(273,736)</u>	<u>6,430,359</u>	<u>6,977,937</u>	<u>547,578</u>
EXPENDITURES						
Current:						
Maintenance - routine	2,560,720	1,990,065	570,655	2,534,436	2,016,427	518,009
Maintenance - asphalt	1,276,900	168,377	1,108,523	5,201,000	53,530	5,147,470
Snow and ice removal	86,000	147,400	(61,400)	81,000	157,432	(76,432)
Structural construction	663,300	184,970	478,330	2,718,269	239,090	2,479,179
Administration	1,586,872	1,115,686	471,186	1,388,615	942,418	446,197
Remittance to municipalities	570,624	559,986	10,638	547,416	535,672	11,744
Capital outlay	3,661,000	2,792,787	868,213	-	4,708,020	(4,708,020)
Total expenditures	<u>10,405,416</u>	<u>6,959,271</u>	<u>3,446,145</u>	<u>12,470,736</u>	<u>8,652,589</u>	<u>3,818,147</u>
Excess (deficiency) of revenues over (under) expenditures	(3,071,219)	101,190	3,172,409	(6,040,377)	(1,674,652)	4,365,725
Fund Balances, January 1	9,081,026	9,081,026	-	10,755,678	10,755,678	-
Fund Balances, December 31	<u><u>\$ 6,009,807</u></u>	<u><u>\$ 9,182,216</u></u>	<u><u>\$ 3,172,409</u></u>	<u><u>\$ 4,715,301</u></u>	<u><u>\$ 9,081,026</u></u>	<u><u>\$ 4,365,725</u></u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Social Services Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Acutal Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Acutal Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property taxes - current	\$ 1,074,016	\$ 1,072,772	\$ (1,244)	\$ 1,412,750	\$ 1,410,775	\$ (1,975)
Property taxes - abatements	(500)	(196)	304	-	-	-
Property taxes - delinquent	700	234	(466)	250	1,690	1,440
Intergovernmental:						
Colorado state allocation:						
Administration	2,001,489	1,967,392	(34,097)	1,866,419	1,867,323	904
JOBS/WORKS/TANF block grant	613,501	436,646	(176,855)	580,906	405,707	(175,199)
Child welfare block grant	1,091,550	1,129,689	38,139	978,128	1,115,462	137,334
Child care block grant	76,818	60,428	(16,390)	68,877	36,860	(32,017)
Medicaid transportation	75,000	73,076	(1,924)	70,000	62,209	(7,791)
Other	21	16	(5)	16	21	5
Miscellaneous	28,500	29,476	976	30,000	31,810	1,810
Total revenues	4,961,095	4,769,533	(191,562)	5,007,346	4,931,857	(75,489)
EXPENDITURES						
Current:						
Administration	2,353,478	2,095,539	257,939	2,222,120	1,974,086	248,034
Adult Protective Services	197,914	221,061	(23,147)	183,372	190,712	(7,340)
JOBS/WORKS/TANF block grant	743,563	574,480	169,083	705,049	547,395	157,654
Aid to needy disabled	17,500	10,513	6,987	17,500	10,653	6,847
Child welfare block grant	1,660,165	1,666,342	(6,177)	1,612,200	1,626,307	(14,107)
Child care block grant	128,910	119,891	9,019	141,548	94,582	46,966
General Assistance	18,450	5,768	12,682	18,450	7,265	11,185
OAP 5% HCA	13,500	14,783	(1,283)	13,500	11,082	2,418
Capital outlay	34,116	9,520	24,596	-	-	-
Total expenditures	5,167,596	4,717,897	449,699	4,913,739	4,462,082	451,657
Excess (deficiency) of revenues over (under) expenditures	(206,501)	51,636	258,137	93,607	469,775	376,168
Fund Balances, January 1	884,661	884,661	-	414,886	414,886	-
Fund Balances, December 31	\$ 678,160	\$ 936,297	\$ 258,137	\$ 508,493	\$ 884,661	\$ 376,168

See the accompanying independent auditors' report.

MORGAN COUNTY, COLORADO

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION December 31, 2016

Note 1: BUDGETARY DATA

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

SUPPLEMENTARY INFORMATION
NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

Capital Improvement Fund

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

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

Morgan County, Colorado
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016
(With comparative totals for December 31, 2015)

Special Revenue

	911 Emergency Telephone	Lodging Tax Tourism	Conservation Trust	Sheriff's Confiscation/ Seizure
ASSETS:				
Cash on hand	\$ -	\$ -	\$ -	\$ 85
Cash held by other agencies	-	-	-	3,641
Cash and investments held by County Treasurer	1,005,625	560,101	547,005	-
Accounts receivable	42,144	26	-	-
Intergovernmental receivable	-	-	-	-
Total assets	\$ 1,047,769	\$ 560,127	\$ 547,005	\$ 3,726
LIABILITIES AND FUND BALANCES				
Liabilities:				
Warrants payable	\$ 11,179	\$ 37,073	\$ 700	\$ -
Vouchers payable	2,734	19,253	-	-
Due to other funds	-	-	28,927	-
Interfund payables	-	366	-	-
Funds held for others	-	-	-	450
Total liabilities	13,913	56,692	29,627	450
Fund balances:				
Restricted for:				
911 emergency	1,033,856	-	-	-
Tourism	-	503,435	-	-
Parks and recreation	-	-	517,378	-
Law enforcement	-	-	-	3,276
Committed to:				
Jail expansion	-	-	-	-
Total fund balances	1,033,856	503,435	517,378	3,276
Total liabilities and fund balances	\$ 1,047,769	\$ 560,127	\$ 547,005	\$ 3,726

See the accompanying independent auditors' report.

Capital Projects

Total	Jail Capital Improvement	Total Nonmajor Governmental Funds	
		2016	2015
\$ 85	\$ -	\$ 85	\$ 85
3,641	-	3,641	5,938
2,112,731	1,076,686	3,189,417	2,914,893
42,170	-	42,170	35,933
-	1,303	1,303	2,504
<u>\$ 2,158,627</u>	<u>\$ 1,077,989</u>	<u>\$ 3,236,616</u>	<u>\$ 2,959,353</u>
\$ 48,952	\$ -	\$ 48,952	\$ -
21,987	-	21,987	4,010
28,927	-	28,927	-
366	64	430	144
450	-	450	450
<u>100,682</u>	<u>64</u>	<u>100,746</u>	<u>4,604</u>
1,033,856	-	1,033,856	980,529
503,435	-	503,435	540,392
517,378	-	517,378	509,032
3,276	-	3,276	5,573
-	1,077,925	1,077,925	919,223
2,057,945	1,077,925	3,135,870	2,954,749
<u>\$ 2,158,627</u>	<u>\$ 1,077,989</u>	<u>\$ 3,236,616</u>	<u>\$ 2,959,353</u>

Morgan County, Colorado
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016
(With comparative totals for the fiscal year ended December 31, 2015)

Special Revenue

	911 Emergency Telephone	Lodging Tax Tourism	Conservation Trust	Sheriff's Confiscation/ Seizure
REVENUES				
Taxes	\$ -	\$ 186,372	\$ -	\$ -
Intergovernmental	-	-	106,255	-
Fee accounts	-	-	-	703
Charges for materials/service	270,413	-	-	-
Interest	-	-	4,888	-
Miscellaneous	25	-	-	-
Total revenues	<u>270,438</u>	<u>186,372</u>	<u>111,143</u>	<u>703</u>
EXPENDITURES				
Current:				
General government	-	223,329	52,637	-
Judicial and public safety	109,953	-	-	3,000
Capital outlay	107,158	-	50,160	-
Total expenditures	<u>217,111</u>	<u>223,329</u>	<u>102,797</u>	<u>3,000</u>
Excess (deficiency) of revenues over (under) expenditures	53,327	(36,957)	8,346	(2,297)
Other financing sources:				
Transfers in:				
General fund	-	-	-	-
Net change in fund balances	53,327	(36,957)	8,346	(2,297)
Fund Balances, January 1	980,529	540,392	509,032	5,573
Fund Balances, December 31	<u>\$ 1,033,856</u>	<u>\$ 503,435</u>	<u>\$ 517,378</u>	<u>\$ 3,276</u>

See the accompanying independent auditors' report.

Capital Projects		Total Nonmajor Governmental Funds	
Total	Jail Capital Improvement	2016	2015
\$ 186,372	\$ -	\$ 186,372	\$ 221,834
106,255	-	106,255	91,253
703	38,702	39,405	27,707
270,413	-	270,413	287,798
4,888	-	4,888	3,173
25	-	25	56
<u>568,656</u>	<u>38,702</u>	<u>607,358</u>	<u>631,821</u>
275,966	-	275,966	188,773
112,953	-	112,953	101,111
157,318	-	157,318	27,030
<u>546,237</u>	<u>-</u>	<u>546,237</u>	<u>316,914</u>
22,419	38,702	61,121	314,907
-	120,000	120,000	120,000
22,419	158,702	181,121	434,907
2,035,526	919,223	2,954,749	2,519,842
<u>\$ 2,057,945</u>	<u>\$ 1,077,925</u>	<u>\$ 3,135,870</u>	<u>\$ 2,954,749</u>

Morgan County, Colorado
911 Emergency Telephone Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Emergency telephone service surcharges	269,600	270,413	813	271,600	287,798	16,198
Miscellaneous	-	25	25	100	56	(44)
Total revenues	<u>269,600</u>	<u>270,438</u>	<u>838</u>	<u>271,700</u>	<u>287,854</u>	<u>16,154</u>
EXPENDITURES						
Current:						
Compensation and benefits	47,000	47,000	-	38,000	38,000	-
Operating supplies	12,000	5,657	6,343	12,000	3,503	8,497
Purchased services	76,200	54,604	21,596	84,500	55,600	28,900
Miscellaneous	303,000	2,692	300,308	378,000	4,008	373,992
Capital outlay	370,000	107,158	262,842	255,000	-	255,000
Total expenditures	<u>808,200</u>	<u>217,111</u>	<u>591,089</u>	<u>767,500</u>	<u>101,111</u>	<u>666,389</u>
Net change in fund balances	(538,600)	53,327	591,927	(495,800)	186,743	682,543
Fund Balances, January 1	980,529	980,529	-	793,786	793,786	-
Fund Balances, December 31	<u>\$ 441,929</u>	<u>\$ 1,033,856</u>	<u>\$ 591,927</u>	<u>\$ 297,986</u>	<u>\$ 980,529</u>	<u>\$ 682,543</u>

See the accompanying independent auditors' report.



Morgan County, Colorado
Lodging Tax Tourism Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging tax	\$ 150,000	\$ 186,372	\$ 36,372
EXPENDITURES			
Current:			
Compensation and benefits	41,900	37,639	4,261
Operating supplies	500	405	95
Purchased services	187,700	173,147	14,553
Fixed charges	-	239	(239)
Contributions	-	9,996	(9,996)
Miscellaneous	1,600	1,903	(303)
Total expenditures	<u>231,700</u>	<u>223,329</u>	<u>8,371</u>
Excess (deficiency) of revenues over (under) expenditures	(81,700)	(36,957)	44,743
Fund Balances, January 1	540,392	540,392	-
Fund Balances, December 31	<u><u>\$ 458,692</u></u>	<u><u>\$ 503,435</u></u>	<u><u>\$ 44,743</u></u>

See the accompanying independent auditors' report.

2015

Budget Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		
\$ 100,000	\$ 100,000	\$ 221,834	\$ 121,834
1,000	1,000	1,409	(409)
500	500	72	428
120,800	146,900	121,098	25,802
-	-	-	-
-	-	-	-
1,600	1,600	2,209	(609)
<u>123,900</u>	<u>150,000</u>	<u>124,788</u>	<u>25,212</u>
(23,900)	(50,000)	97,046	147,046
443,346	443,346	443,346	-
<u>\$ 419,446</u>	<u>\$ 393,346</u>	<u>\$ 540,392</u>	<u>\$ 147,046</u>

Morgan County, Colorado
Conservation Trust Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Intergovernmental	\$ 95,000	\$ 106,255	\$ 11,255	\$ 95,000	\$ 91,253	\$ (3,747)
Interest	2,500	4,888	2,388	2,000	3,173	1,173
Total revenues	<u>97,500</u>	<u>111,143</u>	<u>13,643</u>	<u>97,000</u>	<u>94,426</u>	<u>(2,574)</u>
EXPENDITURES						
Current:						
Compensation and benefits	48,000	48,000	-	55,000	55,000	-
Operating supplies	20,000	4,637	15,363	20,000	6,319	13,681
Purchased services	-	-	-	-	2,666	(2,666)
Capital outlay	430,000	50,160	379,840	320,000	27,030	292,970
Total expenditures	<u>498,000</u>	<u>102,797</u>	<u>395,203</u>	<u>395,000</u>	<u>91,015</u>	<u>303,985</u>
Excess (deficiency) of revenues over (under) expenditures	(400,500)	8,346	408,846	(298,000)	3,411	301,411
Fund Balances, January 1	509,032	509,032	-	505,621	505,621	-
Fund Balances, December 31	<u>\$ 108,532</u>	<u>\$ 517,378</u>	<u>\$ 408,846</u>	<u>\$ 207,621</u>	<u>\$ 509,032</u>	<u>\$ 301,411</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Sheriff's Confiscation/Seizure Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES						
Fee accounts	\$ 10,000	\$ 703	\$ (9,297)	\$ 10,000	\$ 935	\$ (9,065)
EXPENDITURES						
Current:						
Operating supplies	10,000	-	10,000	10,000	-	10,000
Other expenditures	-	3,000	(3,000)	-	-	-
Total expenditures	<u>10,000</u>	<u>3,000</u>	<u>7,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	-	(2,297)	(2,297)	-	935	935
Fund Balances, January 1	5,573	5,573	-	4,638	4,638	-
Fund Balances, December 31	<u>\$ 5,573</u>	<u>\$ 3,276</u>	<u>\$ (2,297)</u>	<u>\$ 4,638</u>	<u>\$ 5,573</u>	<u>\$ 935</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Jail Capital Improvement Fund
Comparative Schedules of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive Negative
REVENUES						
Fee accounts	\$ 20,000	\$ 38,702	\$ 18,702	\$ 10,000	\$ 26,772	\$ 16,772
EXPENDITURES						
Current:						
Purchased services	100,000	-	100,000	15,000	-	15,000
Excess (deficiency) of revenues over (under) expenditures	(80,000)	38,702	118,702	(5,000)	26,772	31,772
Other financing sources:						
Transfers in:						
General fund	120,000	120,000	-	120,000	120,000	-
Excess of revenues and other financing sources over expenditures	40,000	158,702	118,702	115,000	146,772	31,772
Fund Balances, January 1	919,223	919,223	-	772,451	772,451	-
Fund Balances, December 31	\$ 959,223	\$ 1,077,925	\$ 118,702	\$ 887,451	\$ 919,223	\$ 31,772

See the accompanying independent auditors' report.

ENTERPRISE FUNDS

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

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

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

Morgan County, Colorado
Ambulance Service Fund
Comparative Schedules of Revenues, Expenses, and
Changes in Net Position - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016		Variance with Final Budget - Positive (Negative)
	Original and Final Budgeted Amounts	Actual Amounts	
Operating revenues			
Charges for services	\$ 1,197,000	\$ 1,185,666	\$ (11,334)
Miscellaneous revenues	17,000	21,484	4,484
Total operating revenues	<u>1,214,000</u>	<u>1,207,150</u>	<u>(6,850)</u>
Operating expenses			
Compensation and benefits	801,583	711,981	89,602
Operating supplies	41,000	41,976	(976)
Purchased services	151,940	134,169	17,771
Fixed charges	94,000	125,763	(31,763)
Depreciation	-	33,242	(33,242)
Miscellaneous	74,000	23,727	50,273
Capital outlay	400,000	45,000	355,000
Total operating expenses	<u>1,562,523</u>	<u>1,115,858</u>	<u>446,665</u>
Operating income (loss)	<u>(348,523)</u>	<u>91,292</u>	<u>439,815</u>
Nonoperating revenues (expenses)			
State grant	221,900	3,500	(218,400)
Other grants and donations	500	5	(495)
Interest	300	1,861	1,561
Total nonoperating revenues (expenses)	<u>222,700</u>	<u>5,366</u>	<u>(217,334)</u>
Net income - budget basis	<u>\$ (125,823)</u>	<u>96,658</u>	<u>\$ 222,481</u>
Adjustments for GAAP Basis			
Capital outlay		<u>45,000</u>	
Change in net position (GAAP Basis)		141,658	
Total net position, January 1		<u>1,408,681</u>	
Total net position, December 31		<u>\$ 1,550,339</u>	

See the accompanying independent auditors' report.

2015

Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
Original	Final		
\$ -	\$ 1,127,000	\$ 1,157,045	\$ 30,045
-	17,000	20,069	3,069
-	<u>1,144,000</u>	<u>1,177,114</u>	<u>33,114</u>
-	753,528	708,008	45,520
-	200,300	125,161	75,139
-	127,670	120,230	7,440
-	107,000	117,351	(10,351)
-	-	47,124	(47,124)
-	78,000	8,842	69,158
-	-	-	-
-	<u>1,266,498</u>	<u>1,126,716</u>	<u>139,782</u>
-	<u>(122,498)</u>	<u>50,398</u>	<u>172,896</u>
-	10,000	10,429	429
-	500	420	(80)
-	300	918	618
-	<u>10,800</u>	<u>11,767</u>	<u>967</u>
<u>\$ -</u>	<u>\$ (111,698)</u>	62,165	<u>\$ 173,863</u>
		-	
		62,165	
		<u>1,346,516</u>	
		<u>\$ 1,408,681</u>	

Morgan County, Colorado
Solid Waste Management Fund
Comparative Schedules of Revenues, Expenses and
Changes in Net Position - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
Operating revenues						
Charges for services	\$ 755,510	\$ 1,030,125	\$ 274,615	\$ 782,050	\$ 860,302	\$ 78,252
Miscellaneous revenues	680	885	205	668	4,977	4,309
Total operating revenues	<u>756,190</u>	<u>1,031,010</u>	<u>274,820</u>	<u>782,718</u>	<u>865,279</u>	<u>82,561</u>
Operating expenses						
Landfill operation	1,734,360	737,387	996,973	1,482,092	696,378	785,714
Depreciation	-	71,380	(71,380)	-	58,978	(58,978)
Total operating expenses	<u>1,734,360</u>	<u>808,767</u>	<u>925,593</u>	<u>1,482,092</u>	<u>755,356</u>	<u>726,736</u>
Operating income (loss)	(978,170)	222,243	1,200,413	(699,374)	109,923	809,297
Nonoperating revenues (expenses)						
Interest	16,000	28,308	12,308	10,000	17,929	7,929
Loss on sale of assets	-	(27)	(27)	-	-	-
Total nonoperating revenues (expenses)	<u>16,000</u>	<u>28,281</u>	<u>12,281</u>	<u>10,000</u>	<u>17,929</u>	<u>7,929</u>
Net income - budget basis	<u>\$ (962,170)</u>	250,524	<u>\$ 1,212,694</u>	<u>\$ (689,374)</u>	127,852	<u>\$ 817,226</u>
Adjustments for GAAP Basis						
Capital outlay		<u>45,135</u>			<u>48,327</u>	
Change in net position (GAAP Basis)		295,659			176,179	
Total net position, January 1		4,113,469			3,937,290	
Total net position, December 31		<u>\$ 4,409,128</u>			<u>\$ 4,113,469</u>	

See the accompanying independent auditors' report.

INTERNAL SERVICE FUND

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

Morgan County, Colorado
Central Services Fund
Comparative Schedule of Net Position
December 31, 2016 and 2015

	2016	2015
ASSETS		
Current assets:		
Cash	\$ 350	\$ 350
Cash and investments held by County Treasurer	3,209,772	3,570,564
Receivables:		
Accounts	15,828	13,623
Interfund receivables:		
General fund	92,877	86,655
Road and bridge fund	126,122	112,040
Social services fund	19,374	18,640
Lodging tax tourism fund	366	-
Jail capital improvement fund	64	144
Ambulance service fund	11,188	12,838
Solid waste management fund	17,940	10,540
Inventory - equipment parts	140,299	110,349
Inventory - gas and oil	40,847	36,485
Total current assets	3,675,027	3,972,228
Capital assets:		
Construction in progress	105,522	54,863
Buildings	18,306	18,306
Accumulated depreciation - buildings	(11,594)	(10,679)
General equipment	13,012,497	12,441,523
Accumulated depreciation - general equipment	(8,430,747)	(8,366,158)
Infrastructure	49,584	49,584
Accumulated depreciation - infrastructure	(22,106)	(19,627)
Capital assets (net of accumulated depreciation)	4,721,462	4,167,812
Total assets	8,396,489	8,140,040
LIABILITIES AND EQUITY		
Current liabilities:		
Warrants payable	63,412	91,474
Vouchers payable	204,734	124,141
Accounts payable	-	25,411
Accrued compensated absences	77,354	68,643
Interfund payables:		
Total current liabilities	345,500	309,669
Noncurrent liabilities:		
Accrued compensated absences	108,616	96,926
Total liabilities	454,116	406,595
NET POSITION:		
Net investment in capital assets	4,721,462	4,167,812
Unrestricted	3,220,911	3,565,633
Total net position	\$ 7,942,373	\$ 7,733,445

See the accompanying independent auditors' report.

Morgan County, Colorado
Central Services Fund
Comparative Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
For the fiscal years ended December 31, 2016 and 2015

	2016			2015		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Unfavorable)	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Unfavorable)
Operating revenues						
Charges for services	\$ 3,663,100	\$ 3,227,605	\$ (435,495)	\$ 3,585,100	\$ 3,105,737	\$ (479,363)
Miscellaneous revenues	500	477	(23)	1,000	-	(1,000)
Total operating revenues	<u>3,663,600</u>	<u>3,228,082</u>	<u>(435,518)</u>	<u>3,586,100</u>	<u>3,105,737</u>	<u>(480,363)</u>
Operating expenses						
DHS Attorney	105,902	96,585	9,317	95,060	92,399	2,661
Information systems	817,365	636,852	180,513	793,783	608,683	185,100
Accounting	395,891	377,715	18,176	352,935	368,668	(15,733)
Fleet maintenance	4,731,134	3,167,988	1,563,146	3,939,478	3,165,573	773,905
Human resources	110,220	86,979	23,241	70,339	83,527	(13,188)
Total operating expenses	<u>6,160,512</u>	<u>4,366,119</u>	<u>1,794,393</u>	<u>5,251,595</u>	<u>4,318,850</u>	<u>932,745</u>
Operating loss	<u>(2,496,912)</u>	<u>(1,138,037)</u>	<u>1,358,875</u>	<u>(1,665,495)</u>	<u>(1,213,113)</u>	<u>452,382</u>
Nonoperating revenues						
State grant	90,000	-	(90,000)	-	44,654	44,654
Gain (loss) on disposal of assets	-	247,815	247,815	-	235,257	235,257
Total nonoperating revenues	<u>90,000</u>	<u>247,815</u>	<u>157,815</u>	<u>-</u>	<u>279,911</u>	<u>279,911</u>
Net loss - budget basis	<u><u>\$ (2,406,912)</u></u>	<u><u>(890,222)</u></u>	<u><u>\$ 1,516,690</u></u>	<u><u>\$ (1,665,495)</u></u>	<u><u>(933,202)</u></u>	<u><u>\$ 732,293</u></u>
Adjustments for GAAP Basis						
Capital outlay		<u>1,099,150</u>			<u>890,075</u>	
Change in net position (GAAP Basis)		208,928			(43,127)	
Total net position, January 1		<u>7,733,445</u>			<u>7,776,572</u>	
Total net position, December 31		<u><u>\$ 7,942,373</u></u>			<u><u>\$ 7,733,445</u></u>	

See the accompanying independent auditors' report.



AGENCY FUNDS

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

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

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

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

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

Morgan County, Colorado
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2016

	Balance 01/01/2016	Additions	Deletions	Balance 12/31/2016
COUNTY TREASURER FUND				
ASSETS				
Cash held by County Treasurer - held for other governments	\$ 567,920	\$ 34,506,578	\$ 34,198,181	\$ 876,317
LIABILITIES				
Cash held for others	\$ 567,920	\$ 34,506,578	\$ 34,198,181	\$ 876,317
COUNTY CLERK FUND				
ASSETS				
Cash	\$ 56,929	\$ 19,474	\$ 23,860	\$ 52,543
Cash held by County Treasurer - Clerk	662,940	10,339,703	10,255,114	747,529
Total assets	\$ 719,869	\$ 10,359,177	\$ 10,278,974	\$ 800,072
LIABILITIES				
Warrants payable	\$ 717,201	\$ 798,208	\$ 717,756	\$ 797,653
Cash held for others	2,668	9,217,771	9,218,020	2,419
Total liabilities	\$ 719,869	\$ 10,015,979	\$ 9,935,776	\$ 800,072
COUNTY SHERIFF FUND				
ASSETS				
Cash	\$ 62,798	\$ 297,645	\$ 300,385	\$ 60,058
LIABILITIES				
Cash held for others	\$ 62,798	\$ 297,645	\$ 300,385	\$ 60,058
PUBLIC TRUSTEE FUND				
ASSETS				
Cash held by County Treasurer - Public Trustee	\$ 13,814	\$ 47,741	\$ 61,621	\$ (66)
Receivable	-	13,956	-	13,956
Total assets	\$ 13,814	\$ 61,697	\$ 61,621	\$ 13,890
LIABILITIES				
Cash held for designated purpose	\$ 13,814	\$ 76	-	\$ 13,890
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	\$ 119,727	\$ 317,119	\$ 324,245	\$ 112,601
Cash held by County Treasurer - Public Trustee and Clerk	676,754	10,387,444	10,316,735	747,463
Cash held by County Treasurer - held for other governments	567,920	34,506,578	34,198,181	876,317
Receivable	-	13,956	-	13,956
Total assets	\$ 1,364,401	\$ 45,225,097	\$ 44,839,161	\$ 1,750,337
LIABILITIES				
Warrants payable	\$ 717,201	\$ 798,208	\$ 717,756	\$ 797,653
Cash held for designated purpose	13,814	76	-	13,890
Cash held for others	633,386	44,021,994	43,716,586	938,794
Total liabilities	\$ 1,364,401	\$ 44,820,278	\$ 44,434,342	\$ 1,750,337

See the accompanying independent auditors' report.

Morgan County, Colorado
County Treasurer
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2016

	Balance 01/01/2016	Additions	Deletions	Balance 12/31/2016
ASSETS				
Cash held by County Treasurer - held for other governments	\$ 567,920	\$ 34,506,578	\$ 34,198,181	\$ 876,317
LIABILITIES				
Cash held for others:				
Schools	\$ 525,066	\$ 22,797,398	\$ 22,489,041	\$ 833,423
Cities and towns	22,252	3,537,390	3,538,173	21,469
Special districts	20,602	8,171,790	8,170,967	21,425
Total liabilities	\$ 567,920	\$ 34,506,578	\$ 34,198,181	\$ 876,317

See the accompanying independent auditors' report.

Morgan County, Colorado
County Clerk
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2016

	Balance 01/01/2016	Additions	Deletions	Balance 12/31/2016
ASSETS				
Cash:				
On hand	\$ 56,929	\$ 19,474	\$ 23,860	\$ 52,543
Cash held by County Treasurer - Clerk:				
Sales tax account	88,772	1,614,980	1,545,533	158,219
Clerk fees account	21,227	302,837	302,824	21,240
Specific ownership tax account	261,809	4,030,957	4,026,352	266,414
Motor vehicle account	291,132	4,390,929	4,380,405	301,656
Total assets	<u>\$ 719,869</u>	<u>\$ 10,359,177</u>	<u>\$ 10,278,974</u>	<u>\$ 800,072</u>
LIABILITIES				
Warrants payable	\$ 717,201	\$ 798,208	\$ 717,756	\$ 797,653
Cash held for others - sundry clearing accounts	2,668	9,217,771	9,218,020	2,419
Total liabilities	<u>\$ 719,869</u>	<u>\$ 10,015,979</u>	<u>\$ 9,935,776</u>	<u>\$ 800,072</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
County Sheriff
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2016

	Balance 01/01/2016	Additions	Deletions	Balance 12/31/2016
ASSETS				
Cash:				
On deposit - checking account:				
Civil trust account	\$ 12,202	\$ 31,963	\$ 31,699	\$ 12,466
Special inmates account	50,596	265,682	268,686	47,592
Total assets	<u>\$ 62,798</u>	<u>\$ 297,645</u>	<u>\$ 300,385</u>	<u>\$ 60,058</u>
LIABILITIES				
Cash held for others - sundry clearing accounts	<u>\$ 62,798</u>	<u>\$ 297,645</u>	<u>\$ 300,385</u>	<u>\$ 60,058</u>

See the accompanying independent auditors' report.

Morgan County, Colorado
Public Trustee Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended December 31, 2016

	Balance 01/01/2016	Additions	Deletions	Balance 12/31/2016
ASSETS				
Cash held by County Treasurer - Public Trustee	\$ 13,814	\$ 47,741	\$ 61,621	\$ (66)
Receivable	-	13,956	-	13,956
Total assets	<u>\$ 13,814</u>	<u>\$ 61,697</u>	<u>\$ 61,621</u>	<u>\$ 13,890</u>
LIABILITIES				
Cash held for designated purpose	<u>\$ 13,814</u>	<u>\$ 76</u>	<u>\$ -</u>	<u>\$ 13,890</u>

See the accompanying independent auditors' report.

SUPPLEMENTAL SCHEDULES

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

LOCAL HIGHWAY FINANCE REPORT	City or County: MORGAN
	YEAR ENDING : December 2016
This Information From The Records Of Morgan County:	Prepared By: MICHELLE R. COVELLI Phone: 970-542-3506

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES		III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES	
ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	2,792,787
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	2,103,639
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	146,262
3. Other local imposts (from page 2)	3,826,203	c. Other	22,213
4. Miscellaneous local receipts (from page 2)	72,476	d. Total (a. through c.)	168,475
5. Transfers from toll facilities		4. General administration & miscellaneous	1,894,370
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	6,959,271
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	3,898,679	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	3,088,807	2. Notes:	
D. Receipts from Federal Government (from page 2)	72,975	a. Interest	
E. Total receipts (A.7 + B + C + D)	7,060,461	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	6,959,271

IV. LOCAL HIGHWAY DEBT STATUS
(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	9,081,026	7,060,461	6,959,271	9,182,216	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2016

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	3,493,103	a. Interest on investments	30,093
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	20,847
4. Licenses		f. Charges for Services	2,393
5. Specific Ownership &/or Other	333,100	g. Other Misc. Receipts	1,354
6. Total (1. through 5.)	333,100	h. Other	17,789
c. Total (a. + b.)	3,826,203	i. Total (a. through h.)	72,476
	(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	3,006,918	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	9,174
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	80,308	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant	1,529	e. U.S. Corps of Engineers	
e. Other (Specify) PILT	52	f. Other Federal	63,801
f. Total (a. through e.)	81,889	g. Total (a. through f.)	72,975
4. Total (1. + 2. + 3.f)	3,088,807	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs		0	0
b. Engineering Costs		0	0
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		491,758	491,758
(3). System Preservation		2,301,029	2,301,029
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	2,792,787	2,792,787
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	2,792,787	2,792,787
			(Carry forward to page 1)

Notes and Comments:

9,182,216

Morgan County, Colorado
Schedule of Federal Financial Assistance Reconciliation
December 31, 2016

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, 2016

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%	-	-	1,333,050	1,333,050	1,333,050
CHRP	10,090	2,018		10,090	2,018
RES MENTAL HEALTH	57,375	11,475		57,375	11,475
CASE SERVICES	25,646	2,744	7,120	32,766	9,864
OOH	1,075,443	227,886		1,075,443	227,886
SPECIAL CIRCUM CC	25,697	5,139	6,298	31,995	11,437
SUBADOPT	378,032	75,606		378,032	75,606
TOTAL CW	1,572,283	324,868	1,346,468	2,918,751	1,671,336
COUNTY ADMINISTRATION	-	-	649,100	649,100	649,100
FS FRAUD ADMIN	-	-	92,267	92,267	92,267
STAFF DEVELOPMENT	-	-	1,787	1,787	1,787
CORE SERVICES	213,022		448,659	661,681	448,659
CHAFEE	-	-	-	-	-
LEAP & ADMIN	239,499		25,121	264,620	25,121
AND & HCA - AND	22,331	4,039	-	22,331	4,039
IV-D ADMINISTRATION (CSE)	-	-	572,452	572,452	572,452
EMPLOYMENT 1ST	7,223	2,774	65,376	72,599	68,150
TANF & WORKS ADMIN	394,582	98,603	476,889	871,471	575,492
CHILD CARE & ADMIN	210,707	54,402	66,620	277,327	121,022
OLD AGE PEN & ADMIN	440,000	-	13,867	453,867	13,867
HCA - OAP	15,712	916	-	15,712	916
FC PARENTAL FEE	-	-	21,214	21,214	21,214
TITLE IV-B (PSSF)	-	-	48,357	48,357	48,357
HB1451 CARE MGT GRANT	-	-	73,076	73,076	73,076
FC CARE/ADOPTION GRANT	-	-	1,037	1,037	1,037
TRANSPORTATION GRANT			4,006	4,006	4,006
MOTIVATIONAL GRANT			23,477	23,477	23,477
CCR	-	-	74,503	74,503	74,503
GENERAL ASSISTANCE	-	-	5,768	5,768	5,768
ADULT PROTECTION	-	-	222,251	222,251	222,251
	1,543,076	160,734	2,885,827	4,428,903	3,046,561
FOOD ASSISTANCE	3,947,430	-	-	3,947,430	-
GRAND TOTAL	7,062,789	485,602	4,232,295	11,295,084	4,717,897

- 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.

