

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 2008

This Information From The Records Of (example - City of _ or County of _ Prepared By: Michelle 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)	742,348
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	3,208,764
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	194,175
3. Other local imposts (from page 2)	3,549,785	c. Other	
4. Miscellaneous local receipts (from page 2)	74,971	d. Total (a. through c.)	194,175
5. Transfers from toll facilities		4. General administration & miscellaneous	1,517,224
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	5,662,511
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)	3,624,756	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	2,407,587	2. Notes:	
D. Receipts from Federal Government (from page 2)	15,909	a. Interest	
E. Total receipts (A.7 + B + C + D)	6,048,252	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)	5,662,511

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
	5,389,749	6,048,252	5,662,511	5,775,490	0

Notes and Comments:

Our ending fund balance for 2007 should have been 5,389,749. The reason for the change is because of an adjustment made from our 2007 audit in the employee accrued liability.

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2008

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	3,218,354	a. Interest on investments	53,077
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	11,066
4. Licenses		f. Charges for Services	737
5. Specific Ownership &/or Other	331,431	g. Other Misc. Receipts	4,515
6. Total (1. through 5.)	331,431	h. Other Road Permit Fees	5,576
c. Total (a. + b.)	3,549,785	i. Total (a. through h.)	74,971
	(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	2,338,267	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	69,268	d. Federal Transit Admin	
d. Other (Specify) PILT	52	e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	15,909
f. Total (a. through e.)	69,320	g. Total (a. through f.)	15,909
4. Total (1. + 2. + 3.f)	2,407,587	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		8,977	8,977
(3). System Preservation		733,371	733,371
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	742,348	742,348
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	742,348	742,348
			(Carry forward to page 1)

Notes and Comments:

Morgan County, Colorado
Schedule of Federal Financial Assistance Reconciliation
December 31, 2008

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
Schedule of Federal Financial Assistance Reconciliation
December 31, 2008

FEDERAL FINANCIAL ASSISTANCE RECONCILIATION (continued)

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 Expenditures (Col.B+Col.C)
Child Welfare					
Admin - 80% & 100%	\$ -	\$ -	\$ 1,346,074	\$ 1,346,074	\$ 1,346,074
CHRP	19,556	3,911	-	19,556	3,911
Residential Mental Health	1,341,211	177,384	-	1,341,211	177,384
Case Services	2,649	530	4,484	7,133	5,014
OOH	799,982	160,104	-	799,982	160,104
Special Circum CC	28,399	5,680	4,635	33,034	10,315
Subadopt	295,631	59,126	-	295,631	59,126
Total Child Welfare	2,487,428	406,735	1,355,193	3,842,621	1,761,928
County Administration	-	-	651,225	651,225	651,225
PSSF Grant	-	-	44,302	44,302	44,302
Adoption Grant	-	-	3,999	3,999	3,999
FS Fraud Admin	-	-	82,772	82,772	82,772
Staff Development	-	-	50	50	50
Core Services	193,596	-	473,820	667,416	473,820
Chafee	-	-	22,720	22,720	22,720
LEAP & Admin	454,238	-	36,681	490,919	36,681
AND & HCA - AND	130,232	20,453	-	130,232	20,453
IV-D Administration	-	-	527,635	527,635	527,635
Employment 1st	-	-	61,837	61,837	61,837
TANF & Works Admin	455,420	79,304	581,689	1,037,109	660,993
Child Care & Admin	299,668	47,827	76,147	375,815	123,974
Old Age Pension & Admin	421,312	-	19,310	440,622	19,310
HCA - OAP	30,185	1,509	-	30,185	1,509
FC Parental Fee	-	-	18,553	18,553	18,553
IV-E FC Funds	-	-	18,893	18,893	18,893
Child Justice Grant	-	-	-	-	-
General Assistance	-	-	5,994	5,994	5,994
Subtotal	4,472,079	555,828	3,980,820	8,452,899	4,536,648
Food Assistance	1,920,289	-	-	1,920,289	-
Grand Total	<u>\$ 6,392,368</u>	<u>\$ 555,828</u>	<u>\$ 3,980,820</u>	<u>\$ 10,373,188</u>	<u>\$ 4,536,648</u>

- 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 and Expenditures.

