

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 2010
This Information From The Records Of (example - City of _ or County of _) COUNTY OF MORGAN		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)	845,303
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	3,136,081
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	66,809
3. Other local imposts (from page 2)	2,658,407	c. Other	
4. Miscellaneous local receipts (from page 2)	22,263	d. Total (a. through c.)	66,809
5. Transfers from toll facilities		4. General administration & miscellaneous	1,265,831
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	5,314,024
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)	2,680,670	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	3,124,917	2. Notes:	
D. Receipts from Federal Government (from page 2)	51,040	a. Interest	
E. Total receipts (A.7 + B + C + D)	5,856,627	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)	5,314,024

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
	6,149,517	5,856,627	5,314,024	6,692,120	0

Notes and Comments:

See the accompanying Supplemental Schedule Independent Auditors' report

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2010

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	2,440,032	a. Interest on investments	7,584
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	8,712
4. Licenses		f. Charges for Services	300
5. Specific Ownership &/or Other	218,375	g. Other Misc. Receipts	1,052
6. Total (1. through 5.)	218,375	h. Other	4,615
c. Total (a. + b.)	2,658,407	i. Total (a. through h.)	22,263
	(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	3,053,860	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	71,019	d. Federal Transit Admin	
d. Other (Specify)	0	e. U.S. Corps of Engineers	
e. Other (Specify) PILT	38	f. Other Federal	51,040
f. Total (a. through e.)	71,057	g. Total (a. through f.)	51,040
4. Total (1. + 2. + 3.f)	3,124,917	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		15,500	15,500
b. Engineering Costs			0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements		0	0
(3). System Preservation		829,803	829,803
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	829,803	829,803
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	845,303	845,303
			(Carry forward to page 1)

Notes and Comments:

Morgan County, Colorado
Schedule of Federal Financial Assistance Reconciliation
December 31, 2010

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:

See the accompanying Supplemental Schedule independent auditors' report

MORGAN COUNTY, COLORADO
HUMAN SERVICES FUND
Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures
For the Year Ended December 31, 2010

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%	-	-	1,333,709	1,333,709	1,333,709
CHRP	104,646	21,939	-	104,646	21,939
RES MENTAL HEALTH	1,394,604	278,921	-	1,394,604	278,921
CASE SERVICES	8,222	1,804	3,356	11,578	5,160
OOH	628,910	125,782	-	628,910	125,782
SPECIAL CIRCUM CC	26,237	5,268	1,622	27,859	6,890
SUBADOPT	334,762	67,696	-	334,762	67,696
TOTAL CW	2,497,381	501,410	1,338,687	3,836,068	1,840,097
COUNTY ADMINISTRATION	-	-	751,275	751,275	751,275
FS FRAUD ADMIN	-	-	90,873	90,873	90,873
STAFF DEVELOPMENT	-	-	3,357	3,357	3,357
CORE SERVICES	194,838	-	487,307	682,145	487,307
CHAFEE	-	-	24,534	24,534	24,534
LEAP & ADMIN	468,822	-	46,418	515,240	46,418
AND & HCA - AND	139,661	20,028	-	139,661	20,028
IV-D ADMINISTRATION	-	-	530,967	530,967	530,967
EMPLOYMENT 1ST	-	-	81,404	81,404	81,404
TANF & WORKS ADMIN	541,076	137,496	592,524	1,133,600	730,020
CHILD CARE & ADMIN	322,176	41,747	107,159	429,335	148,906
OLD AGE PEN & ADMIN	493,317	-	17,757	511,074	17,757
HCA - OAP	30,202	1,510	-	30,202	1,510
FC PARENTAL FEE	-	-	20,044	20,044	20,044
PSSF GRANT	-	-	52,500	52,500	52,500
HB1451 CARE MGT GRANT	-	-	8,976	8,976	8,976
ADOPTION GRANT	-	-	467	467	467
GENERAL ASSISTANCE	-	-	12,363	12,363	12,363
SUBTOTAL	4,687,473	702,191	4,166,612	8,854,085	4,868,803
FOOD ASSISTANCE	4,227,428	-	-	4,227,428	-
GRAND TOTAL	8,914,901	702,191	4,166,612	13,081,513	4,868,803

- 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.

See the accompanying Supplemental Schedule Independent Auditors' report

