

## **SUPPLEMENTAL SCHEDULES**

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

<b>LOCAL HIGHWAY FINANCE REPORT</b>		City or County: Morgan			
		YEAR ENDING : December 2021			
This Information From The Records Of (example - City of _ or County of _):		Prepared By: Phone:	Michelle R. Covelli 970-542-3506		
<b>I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE</b>					
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					
<b>II. RECEIPTS FOR ROAD AND STREET PURPOSES</b>		<b>III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES</b>			
ITEM	AMOUNT	ITEM	AMOUNT		
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>			
1. Local highway-user taxes		1. Capital outlay (from page 2)	304,720		
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	3,087,028		
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	80,803		
3. Other local imposts (from page 2)	5,185,635	c. Other	25,927		
4. Miscellaneous local receipts (from page 2)	45,418	d. Total (a. through c.)	106,730		
5. Transfers from toll facilities		4. General administration & miscellaneous	2,680,788		
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety			
a. Bonds - Original Issues		6. Total (1 through 5)	6,179,266		
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>			
c. Notes		1. Bonds:			
d. Total (a. + b. + c.)	0	a. Interest			
7. Total (1 through 6)	5,231,053	b. Redemption			
<b>B. Private Contributions</b>		c. Total (a. + b.)	0		
<b>C. Receipts from State government</b> (from page 2)	3,358,515	2. Notes:			
<b>D. Receipts from Federal Government</b> (from page 2)	64,230	a. Interest			
<b>E. Total receipts (A.7 + B + C + D)</b>	8,653,798	b. Redemption			
		c. Total (a. + b.)	0		
		3. Total (1.c + 2.c)	0		
		<b>C. Payments to State for highways</b>			
		<b>D. Payments to toll facilities</b>			
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	6,179,266		
<b>IV. LOCAL HIGHWAY DEBT STATUS</b> (Show all entries at par)					
		Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>					0
1. Bonds (Refunding Portion)					
<b>B. Notes (Total)</b>					0
<b>V. LOCAL ROAD AND STREET FUND BALANCE</b>					
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	13,247,831	8,653,798	6,179,266	15,722,363	0
<b>Notes and Comments:</b>					

<b>LOCAL HIGHWAY FINANCE REPORT</b>	STATE: Colorado
	YEAR ENDING (mm/yy): December 2021

**II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments	4,775,033	a. Interest on investments	16,390
b. Other local imposts:		b. Traffic Fines & Penalties	0
1. Sales Taxes	0	c. Parking Garage Fees	0
2. Infrastructure & Impact Fees	1,048	d. Parking Meter Fees	0
3. Liens	0	e. Sale of Surplus Property	14,074
4. Licenses	0	f. Charges for Services	2,515
5. Specific Ownership &/or Other	409,554	g. Other Misc. Receipts	174
6. Total (1. through 5.)	410,602	h. Other	12,265
c. Total (a. + b.)	5,185,635	i. Total (a. through h.)	45,418
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	3,002,506	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	0
a. State bond proceeds		b. FEMA	0
b. Project Match		c. HUD	0
c. Motor Vehicle Registrations	78,752	d. Federal Transit Admin	0
d. Other (Specify) - PILT Grant	73	e. U.S. Corps of Engineers	0
e. Other (Specify) - SB21-260	277,184	f. Other Federal	64,230
f. Total (a. through e.)	356,009	g. Total (a. through f.)	64,230
4. Total (1. + 2. + 3.f)	3,358,515	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)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs		0	0
b. Engineering Costs		0	0
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		47,941	47,941
(3). System Preservation		256,779	256,779
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	304,720	304,720
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	304,720	304,720
			(Carry forward to page 1)

**Notes and Comments:**

**Morgan County, Colorado**  
**Schedule of Federal Financial Assistance Reconciliation**  
**December 31, 2020**

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**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, 2021

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)
<b>CHILD WELFARE</b>					
ADMIN - 80% & 100%			1,578,392.76	1,578,392.76	1,578,392.76
CHRP	-	-	-	-	-
RES MENTAL HEALTH	27,989.00	4,018.45		27,989.00	4,018.45
CASE SERVICES	3,751.80	2,607.43	-	3,751.80	2,607.43
OOH	591,669.54	151,702.00		591,669.54	151,702.00
SPECIAL CIRCUM CC	9,891.64	134.09	-	9,891.64	134.09
<b>SUBADOPT</b>	<b>464,561</b>	<b>49,869</b>		<b>464,561</b>	<b>49,869</b>
<b>TOTAL CW</b>	<b>1,097,863</b>	<b>208,331</b>	<b>1,578,393</b>	<b>2,676,255</b>	<b>1,786,724</b>
COUNTY ADMINISTRATION			830,293	830,293	830,293
FS FRAUD ADMIN			70,276	70,276	70,276
STAFF DEVELOPMENT	0	0	0	0	0
CORE SERVICES	184,276		450,181	634,457	450,181
CHAFEE			58,392	58,392	58,392
LEAP & ADMIN	351,887		4,032	355,919	4,032
AND & HCA - AND	55,841	9,262		55,841	9,262
IV-D ADMINISTRATION (CSE)			684,737	684,737	684,737
EMPLOYMENT 1ST	75		67,241	67,316	67,241
TANF & WORKS ADMIN	605,854	128,088	576,607	1,182,461	704,695
CHILD CARE & ADMIN	402,473	76,656	105,485	507,958	182,141
OLD AGE PEN & ADMIN	265,540		17,150	282,690	17,150
HCA - OAP	38,493	1,925		38,493	1,925
FC PARENTAL FEE			7,214	7,214	7,214
TITLE IV-B (PSSF)			77,037	77,037	77,037
HB1451 CARE MGT GRANT			35,673	35,673	35,673
FC RETENTION GRANT			1,337	1,337	1,337
COACT			24,480	24,480	24,480
GENERAL ASSISTANCE			1,667	1,667	1,667
ADULT PROTECTION			267,971	267,971	267,971
AUDIT ADJUSTMENT					0
	<b>1,904,439</b>	<b>215,931</b>	<b>3,279,771</b>	<b>5,184,211</b>	<b>3,495,702</b>
FOOD ASSISTANCE	11,168,776	0	0	11,168,776	0
<b>GRAND TOTAL</b>	<b>14,171,077</b>	<b>424,262</b>	<b>4,858,164</b>	<b>19,029,241</b>	<b>5,282,426</b>

- 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.

