

COUNTY OF ATLANTIC, NEW JERSEY
REPORT ON FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2010

COUNTY OF ATLANTIC, NEW JERSEY

REPORT ON FINANCIAL AWARDS

YEAR ENDED DECEMBER 31, 2010

TABLE OF CONTENTS

Report on Compliance with Requirements that could
have a Direct and Material effect on Each Major Program
and on Internal Control over Compliance in Accordance
with OMB Circular A-133 and State OMB Circular 04-04

Schedules

Schedule of Federal Financial Awards A

Schedule of State Financial Assistance B

Notes to Schedules of Federal Financial Awards
and State Financial Assistance

Schedule of Findings and Questioned Costs:

- Summary of Auditor's Results
- Schedule of Financial Statement Findings
- Schedule of Federal and State Award Findings and
Questioned Costs

Summary Schedule of Prior-Year Findings and Questioned
Costs as Prepared by Management

Hutchins, Farrell, Meyer & Allison, P.A.

Certified Public Accountants • Business & Financial Advisors

Robert H. Hutchins, CPA, CVA
Eugene M. Farrell, CPA, RMA, CFP
Robert W. Allison, CPA, RMA
Alan E. Meyer, CPA/ABV
Joann DiLieto, CPA

Patrice R. Antonucci, CPA
Thomas L. Stetson, CPA

Monmouth County Office

912 Highway 33 • Suite 2
Freehold, NJ 07728
(732) 409-0800
Fax: (732) 866-9312

Ocean County Office

512 Main Street • PO Box 1778
Toms River, NJ 08754
(732) 240-5600
Fax: (732) 505-8358

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE OMB CIRCULAR 04-04

Honorable County Executive and Members
of the Board of Chosen Freeholders
County of Atlantic, New Jersey

Compliance

We have audited the compliance of the County of Atlantic, New Jersey ("County") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement, the New Jersey Compliance Manual State Grants Compliance Supplement and New Jersey OMB Circular 04-04 that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2010. The County's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; OMB Circular A-133, Audits of State, Local Governments, and Nonprofit Organizations, State OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid; and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"). Those standards, OMB Circular A-133 and State OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the 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 and state programs for the year ended December 31, 2010.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 or state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2010, and have issued our report thereon dated June 6, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and State OMB Circular 04-04 and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Honorable County Executive and Members
of the Board of Chosen Freeholders
County of Atlantic, New Jersey
Page 3

This report is intended solely for the information and use of the County of Atlantic's management, and Freeholders, others within the organization, the Division, and federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Hutchins, Farrell, Meyer & Allison, P.A.
Independent Auditors

Eugene M. Farrell
Eugene M. Farrell
Registered Municipal Accountant
(#409)

June 6, 2011

INFORMATION RELATING TO
FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

COUNTY OF ATLANTIC

SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2010

Department/Program Title	Federal CFDA Number	Pass-Through Identify Number	Grant Period	Federal Share	Local Share	2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
Department of Labor:								
State Department of Labor:								
Division of Employment and Training Services:								
ARRA - WIA Youth 08-08	17.xxx	N/A	07/01/08-06/30/08	\$ 2,538,412.00		\$ 936,976.00	\$ 778,129.98	\$ 2,538,409.68
ARRA - WIA Adult 08-09	17.xxx	N/A	07/01/08-06/30/09	1,136,687.00		694,071.00	623,772.72	984,273.69
ARRA - Dislocated Worker 08-09	17.xxx	N/A	07/01/08-06/30/09	1,584,235.00		70,125.00	607,703.03	816,350.74
ARRA - WIA Disability Pgm Navigator	17.xxx	NA	06/01/09-06/30/10	70,125.00		70,125.00	70,125.00	70,125.00
ARRA - WIA Youth Corps Returning Vets	17.xxx	NA	11/01/09-03/01/11	38,700.00		8,683.00	8,681.70	30,018.30
AmeriCorps HEAT FY10	17.xxx	NA	09/01/09-08/31/10	65,438.00		40,311.00	57,550.52	57,550.52
NJ Youth Corps Summer FY09	17.xxx	N/A	05/01/09-09/30/09	70,908.00			1,000.00	69,911.74
NJ Youth Corps FY10	17.xxx	N/A	07/01/10-06/30/11	361,000.00		86,096.00	121,759.51	121,759.51
NJ Youth Corps FY09	17.xxx	N/A	07/01/09-06/30/10	361,000.00		249,006.00	192,853.05	352,913.36
NJ Youth Corps FY08	17.xxx	N/A	07/01/08-06/30/09	376,000.00		(9,064.60)	10,259.28	350,664.37
TANF - Summer Works FY10	17.xxx	N/A	07/01/10-09/30/10	1,236,000.00		80,314.00	91,661.64	91,661.64
TANF - Dislocated Wrk 09-10	17.xxx	N/A	07/01/09-06/30/11	66,000.00		22,571.00	22,570.55	22,570.55
TANF - Dislocated Wrk 08-09	17.xxx	N/A	07/01/08-06/30/09	66,000.00		20,507.00	17,118.07	66,000.00
Workforce Development Partnership Grant 08-10	17.266	16-0179-0-1-504	07/01/09-06/30/10	62,241.00		35,654.00	36,755.05	36,755.05
Workforce Development Partnership Grant 08-09	17.266	16-0179-0-1-504	07/01/09-06/30/10	52,753.00		14,770.00	14,770.12	14,770.12
Workforce Learning Link FY10	17.257	16-0179-0-1-999	07/01/08-06/30/09	264,683.00		242,054.00	240,952.18	263,735.92
Work First NJ SFY11	17.207	16-0179-0-1-504; 20-8042-0-7-999	07/01/09-06/30/10	3,417,366.00		642,966.00	994,089.13	994,089.13
Work First NJ SFY10	17.207	16-0179-0-1-504; 20-8042-0-7-999	07/01/08-06/30/09	3,756,211.00		2,589,224.00	2,182,695.84	3,201,683.73
Work First NJ SFY09	17.207	16-0179-0-1-504; 20-8042-0-7-999	07/01/07-06/30/08	3,414,737.00		5,395.00	90,210.90	3,046,647.07
WIA YOUTH FY11	17.259	N/A	07/01/10-06/30/12	1,818,603.00		27,924.00	33,540.05	33,540.05
WIA ADULT FY10	17.258	N/A	07/01/08-06/30/10	1,579,175.00		1,353,651.00	1,417,268.83	1,417,268.83
WIA YOUTH FY10	17.259	N/A	07/01/08-06/30/10	1,578,566.00		1,549,452.00	1,532,719.80	1,578,566.00
WIA DISLOCATED WORKER FY10	17.258	N/A	07/01/08-06/30/10	1,108,742.00		964,067.00	961,548.89	1,019,654.32
WIA ADULT FY09	17.258	N/A	07/01/08-06/30/10	1,562,257.00		143,665.00	130,828.38	1,566,842.40
WIA DISLOCATED WORKER FY09	17.258	N/A	07/01/07-06/30/09	889,911.00		2,469.00		889,911.00
WIB Admin 2010	17.266	N/A	07/01/09-06/30/11	16,000.00		16,000.00	16,000.00	16,000.00
Pass through Atlantic Cape Community College:								
Adult Education Basic Skills Initiative 10-11	17.257	16-0179-0-1-999	07/01/10-06/30/11	30,066.00		30,066.00	11,522.57	18,533.43
Adult Education Basic Skills Initiative 09-10	17.257	16-0179-0-1-999	07/01/09-06/30/10	33,003.75		33,003.75	21,321.56	33,003.75
				<u>27,556,809.75</u>		<u>10,408,714.15</u>	<u>10,287,408.35</u>	<u>19,693,227.90</u>
Total Department of Labor								
Department of Housing and Urban Development:								
NJ State Department of Community Affairs:								
HUD EDI Special Projects FY09	14.xxx	N/A	09/08/09-09/07/15	142,500.00		44,011.50	142,500.00	142,500.00
Home Investment Partnerships Grant FY10	14.239	86-0205-0-1-604	09/01/10-08/31/16	766,606.00		108,362.37	766,606.00	766,606.00
Home Investment Partnerships Grant FY09	14.239	86-0205-0-1-604	09/01/09-08/31/15	773,958.00		497,181.17	773,958.00	773,958.00
Home Investment Partnerships Grant FY08	14.239	86-0205-0-1-604	09/01/08-08/31/14	700,196.00		21,802.06	700,196.00	700,196.00
Home Investment Partnerships Grant FY07	14.239	86-0205-0-1-604	09/01/07-06/31/12	731,074.00		38,724.85	731,074.00	731,074.00
Home Investment Partnerships Grant FY06	14.239	86-0205-0-1-604	09/01/06-08/31/11	736,798.00		63,729.00	67,412.15	673,087.00
Home Investment Partnerships Grant FY05	14.239	86-0205-0-1-604	09/01/05-08/31/10	795,954.00		67,412.15	795,954.00	795,954.00
CDBG - HPRP 2008	14.239	86-0205-0-1-604	N/A	545,890.00		368,698.08		531,396.00
Community Development Block Grant FY10	14.218	86-0205-0-1-604	09/01/10-09/31/16	1,424,682.00		105,419.64	1,424,682.00	1,424,682.00
Community Development Block Grant FY09	14.218	86-0205-0-1-604	09/01/09-08/31/15	1,467,932.00		(3,541.51)	(3,541.51)	1,464,390.49
Community Development Block Grant FY08	14.218	86-0205-0-1-604	09/01/08-08/31/14	1,671,395.00		378,873.00	378,873.00	1,661,269.00
Community Development Block Grant FY07	14.218	86-0205-0-1-604	09/01/07-06/31/12	1,365,600.00		320,186.97	4,444.00	1,365,600.00
Community Development Block Grant FY06	14.218	86-0205-0-1-604	09/01/06-08/31/11	1,465,761.00		141,114.13	(14,357.54)	1,451,403.46
				<u>12,588,346.00</u>		<u>3,226,631.71</u>	<u>2,699,205.95</u>	<u>12,482,015.95</u>

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2010

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Health and Human Services: State Department of Human Services: Division of Youth and Family: Federal Runaway 09-10	93.623	N/A	09/30/10-09/29/11	185,163.00		171,943.00	37,811.82	37,811.82
Federal Runaway 09-10	93.623	N/A	09/30/09-09/29/10	171,943.00		171,943.00	135,617.67	171,943.00
Community Justice Institute CY10	93.xxx	N/A	01/01/10-12/31/10	38,544.00		38,544.00	38,544.00	38,544.00
Personal Care Attendant CY10	93.569	75-1504-0-1-506	01/01/10-12/31/10	330,990.00		303,245.00	298,883.86	298,883.86
Personal Care Attendant CY09	93.569	75-1504-0-1-506	01/01/09-12/31/09	331,510.00		(108.17)	482.09	331,510.00
Family Court CY10	16.523	75-1504-0-1-506	01/01/10-12/31/10	153,581.00		110,988.17	149,478.42	149,478.42
Family Court CY09	16.523	75-1504-0-1-506	01/01/09-12/31/09	153,581.00		92,474.98	3,746.78	153,579.05
Youth Services Coordinator CY10	93.569	75-1504-0-1-506	01/01/10-12/31/10	39,825.00		39,825.00	39,825.00	39,825.00
Information Atlantic CY10	93.569	75-1504-0-1-506	01/01/10-12/31/10	120,186.00		120,186.00	120,186.00	120,186.00
Runaway Youth and Homeless CY10	93.569	75-1504-0-1-506	01/01/10-12/31/10	90,023.00		90,023.00	89,926.81	90,023.00
Runaway Youth and Homeless CY09	93.569	75-1504-0-1-506	01/01/09-12/31/09	90,023.00		90,023.00	40.41	90,023.00
Youth Shelter Renovations 2009	93.xxx	7570-561-054-7570-001-LLLL-7010	N/A	27,569.00		2,757.00	22,900.50	22,900.50
IV-D Law FY10	93.xxx	7550-215-152301-609-009-21123	10/01/09-09/30/10	71,148.68		71,148.68	71,148.68	71,148.68
Department of Health: HIV Counseling, Testing, and Referral FY08-09	93.940	4870-056-6110-270M	07/01/08-06/30/09	93,349.00			(37,339.03)	56,009.97
HIV Counseling, Testing, and Referral FY09-10	93.940	4870-056-6110-270M	07/01/09-06/30/09	74,680.00			74,679.96	74,679.96
Special Child Health Case Mgt Grant FY10-11	93.994	75-0350-0-1-550	07/01/10-06/30/11	76,283.00		22,671.00	37,045.51	37,045.51
Special Child Health Case Mgt Grant FY09-10	93.994	75-0350-0-1-550	07/01/09-06/30/10	74,283.00		70,211.00	39,207.00	74,283.00
Try It (TSSA) CY10	93.569	75-1504-0-1-506	01/01/10-12/31/10	60,881.00		60,881.00	60,878.83	60,878.83
Try It (TSSA) CY09	93.569	75-1504-0-1-506	01-01/09-12/31/09	80,881.00			(19,810.27)	61,070.73
Family Crisis Intervention CY10	93.569	75-1504-0-1-506	07/01/10-12/31/10	26,994.00		26,994.00	26,994.00	26,994.00
Mental Health Advisory Board FY09-10	93.244	75-1362-0-1-550	07/01/09-06/30/10	6,000.00		6,000.00	4,824.85	6,000.00
Mental Health Administrator CY10	93.xxx	7700-100-054-S820-029-LLLL-6130	01/01/10-12/31/10	9,000.00		9,000.00	9,000.00	9,000.00
State Department of Community Affairs: Division on Aging: ARRA	93.707	09-100-046-4144-375-J004-6110-7570	01/01/09-12/31/09	92,377.00		33,873.00	(10,876.14)	12,715.41
Title III-B 09	93.043	09-100-046-4144-262-J004-6110-09B	01/01/09-12/31/09	370,838.00		142.00	(1,551.75)	343,840.51
Title III-C-1 09	93.043	09-100-046-4144-061-J004-6110-09C1	01/01/09-12/31/09	366,307.00		186.00	5,897.61	311,159.65
Title III-C-2 09	93.045	09-100-046-4144-061-J004-6110-09C2	01/01/09-12/31/09	211,408.00		4,822.00	11,598.28	172,354.92
Title III-D(F) 09	93.045	09-100-046-4144-265-J004-6110-09D	01/01/09-12/31/09	19,357.00		261.00	(157.42)	19,199.58
Title III-D MED MGT 09	93.045	09-100-046-4144-265-J004-6110-09D	01/01/09-12/31/09	7,144.00		10,892.00	(1,001.96)	6,142.04
Title III-E 09	93.044	09-100-046-4144-331-J004-6110-09E	01/01/09-12/31/09	153,192.00			(135.00)	153,057.00
Match - 09	93.xxx	09-100-046-4144-228-J004-6010-STMO	01/01/09-12/31/09		\$	3,554.00	94,666.00	94,666.00
COLA - 09	93.xxx	09-100-046-4144-228-J004-6110	01/01/09-12/31/09			32,498.00	173,943.00	173,943.00
Chronic Disease Self Mgmt. 09	93.xxx	09-100-046-4144-228-J004-6110	01/01/09-12/31/09			12,000.00		
ElderCare/Care Coord - 09	93.xxx	09-100-046-4144-228-J004-6110	01/01/09-12/31/09			23,810.00		
USDA - 09	93.xxx	09-100-046-4144-049-J004-6110-09IP	01/01/09-12/31/09			174,512.00	762.95	23,810.00
SHIP - 09	93.xxx	09-100-046-4141-056-J004-6110-09LA	01/01/09-12/31/09			17,894.00	49.76	17,834.00
SHPDM - 09	93.xxx	09-491-046-4144-080-J004-6110	01/01/09-12/31/09			31,756.00	2,587.79	31,756.00
SHTP - 09	93.xxx	09-491-046-4144-077-J004-6110	01/01/09-12/31/09			37,649.00		37,649.00
APS - 09	93.xxx	09-491-046-4144-076-J004-6110	01/01/09-12/31/09			141,585.00		141,585.00
Medicaid Match - 09	93.xxx	09-100-046-4144-371-J004-6110-MEDB	01/01/09-12/31/09			14,408.00	(1,333.74)	14,408.00
Title VII - 09	93.xxx	09-100-046-4144-264-J004-6110-08EA	01/01/09-12/31/09			378,200.00		416,600.00
SSBG - 09	93.xxx	09-100-046-4144-248-J004-6110	01/01/09-12/31/09			45,954.00		24,000.00
ADRC - 09	93.xxx	09-100-046-4145-359-J004-6110-7364	01/01/09-12/31/09			24,000.00		24,000.00
County Match - 09	93.xxx	N/A	01/01/09-12/31/09			386,025.00		383,303.17

The accompanying Notes to Schedules of Federal Financial Awards and State Financial Assistance are an integral part of this Schedule

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2010

Department/Program Title	Federal CFDA Number	Pass-Through Identify Number	Grant Period	Grant Award		2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
ARRA	93.707	10-100-046-4144-375-J004-6110-7570	01/01/10-12/31/10	79,662.00	92,101.00	146,393.00	79,661.59	79,661.59
Title III-B 10	93.044	10-100-046-4144-262-J004-6110-09B	01/01/10-12/31/10	361,515.00	173,943.00	86,972.00	296,264.37	296,264.37
Title III-C-1 10	93.045	10-100-046-4144-061-J004-6110-09C1	01/01/10-12/31/10	377,640.00	12,000.00	173,943.00	342,503.31	342,503.31
Title III-C-2 10	93.045	10-100-046-4144-061-J004-6110-09C2	01/01/10-12/31/10	19,403.00	23,810.00	11,907.00	197,603.06	197,603.06
Title III-(DF) 10	93.045	10-100-046-4144-265-J004-6110-09D	01/01/10-12/31/10	7,874.00	17,354.10	145,162.00	19,131.00	19,131.00
Title III-D MED MGT 10	93.045	10-100-046-4144-265-J004-6110-09D	01/01/10-12/31/10	146,393.00	92,101.00	146,393.00	7,834.00	7,834.00
Title III-E 10	93.044	10-100-046-4144-331-J004-6110-09E	01/01/10-12/31/10	146,393.00	92,101.00	146,393.00	146,393.00	146,393.00
Match - 10	93.xxx	10-100-046-4144-228-J004-6010-STMD	01/01/10-12/31/10		173,943.00	86,972.00	92,101.00	92,101.00
COLA - 10	93.xxx	10-100-046-4144-228-J004-6110	01/01/10-12/31/10		12,000.00	173,943.00	173,943.00	173,943.00
Chronic Disease Self Mgmt 10	93.xxx	10-100-046-4144-228-J004-6110	01/01/10-12/31/10		23,810.00	11,907.00	12,000.00	12,000.00
ElderCare/Care Coord - 10	93.xxx	10-100-046-4144-228-J004-6110	01/01/10-12/31/10		23,810.00	11,907.00	23,810.00	23,810.00
USDA - 10	93.xxx	10-100-046-4144-049-J004-6110-09IP	01/01/10-12/31/10	17,354.10	29,698.00	145,162.00	172,559.35	172,559.35
SHIP - 10	93.xxx	10-100-046-4141-056-J004-6110-09LA	01/01/10-12/31/10		31,758.00	15,060.00	29,678.02	29,678.02
SWHDM - 10	93.xxx	10-491-046-4144-080-J004-6110	01/01/10-12/31/10		37,649.00	37,649.00	29,669.07	29,669.07
SHIP - 10	93.xxx	10-491-046-4144-077-J004-6110	01/01/10-12/31/10		141,585.00	61,046.00	37,649.00	37,649.00
APS - 10	93.xxx	10-491-046-4144-076-J004-6110	01/01/10-12/31/10		14,534.00	14,534.00	143,511.58	143,511.58
Medicaid Match - 10	93.xxx	10-100-046-4144-371-J004-6110-MEDB	01/01/10-12/31/10		1329.00	176,986.00	14,534.00	14,534.00
Title VII - 10	93.xxx	10-100-046-4144-264-J004-6110-08EA	01/01/10-12/31/10		378,200.00	378,200.00	378,200.00	378,200.00
SSBG - 10	93.xxx	10-100-046-4144-248-J004-6110	01/01/10-12/31/10		384,910.00	45,277.00	371,901.32	371,901.32
County Match - 10	93.xxx	N/A	01/01/10-12/31/10		3,007,282.00	3,078,096.66	7,144,939.15	7,144,939.15
Total Department of Health and Human Services				4,753,887.68	3,007,282.00	3,078,096.66	3,757,088.43	7,144,939.15

Department of Justice:								
Department of Law and Public Safety:								
Project Vision 08-09								
Narcotics Task Force CY10	16.xxx	1310-100-066-131P-041-VPRP-6010	07/01/08-05/31/10	43,750.00			125,031.00	125,031.00
Narcotics Task Force CY09	16.579	1020-100-066-1020-157-YOPR-6010	01/01/10-06/30/10	125,031.00			81,177.00	81,177.00
Narcotics Task Force CY08	16.579	1020-100-066-1020-157-YOPR-6010	01/01/09-06/30/09	81,177.00			125,031.00	125,031.00
Jail-Based Reentry Strategies 10-11	16.803	09-100-066-1020-421	04/01/10-03/31/11	125,000.00			122,041.00	122,041.00
Same/Start FY10	16.575	05-100-066-1020-142	10/01/09-09/30/10	67,655.00			63,777.90	63,777.90
Same/Start FY09	16.575	05-100-066-1020-142	10/01/08-09/30/09	32,271.00			31,136.50	31,136.50
Victim Witness Advocacy 10-11	16.xxx	1020-100-066-1020-083-YCJF-6010	02/01/10-01/31/11	91,930.00			55,552.28	55,552.28
Victim Witness Advocacy 08-10	16.xxx	1020-100-066-1020-083-YCJF-6010	11/01/08-04/30/10	93,840.00			252.00	93,840.00
Victims Assistance 10-11	16.575	1020-100-066-1020-142-YCJF-6010	04/01/10-03/31/11	260,904.00			192,838.69	192,838.69
Victims Assistance 09-10	16.575	1020-100-066-1020-142-YCJF-6010	04/22/09-04/21/10	241,525.00			14,089.02	241,525.00
Bulletproof Vest Partnership Grant FY09	16.607	15-0404-0-1-754	04/01/11-03/31/12	7,972.83			7,972.83	7,972.83
Bulletproof Vest Partnership Grant FY08	16.607	15-0404-0-1-754	09/01/08-03/31/11	4,845.61			1,064.76	4,845.61
Bulletproof Vest Partnership Grant FY07	16.607	15-0404-0-1-754	04/01/07-03/31/10	7,642.61			610.90	7,642.61
Bulletproof Vest Partnership Grant FY06	16.606	15-0404-0-1-754	04/01/06-04/01/09	9,151.09			33.00	9,151.09
SCAAP Grant FY10	16.606	15-0404-0-1-754	07/01/10-06/30/11	84,027.00			84,027.00	84,027.00
SCAAP Grant FY08	16.606	15-0404-0-1-754	178,424.00	178,424.00			27,669.84	39,526.56
SCAAP Grant FY07	16.606	15-0404-0-1-754	07/01/07-06/30/09	170,401.00			32,955.68	170,401.00
Division of Motor Vehicle:								
DDEF - Prosecutor 2010	16.xxx	6400-100-078-6400-xxxx-YYYY	N/A	8,269.84			7,669.99	7,669.99
Federal Bureau of Investigation								
Safe Streets Task Force 08-09	16.xxx	N/A	N/A	81,643.75			26,857.27	71,099.35
Total Department of Justice				1,810,291.73		646,009.54	884,624.16	1,450,059.41

The accompanying Notes to Schedules of Federal Financial Awards and State Financial Assistance are an integral part of this Schedule

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2010

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Federal Share	Local Share	2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
Department of Transportation:								
State Department of Transportation:								
Pass through from NJ Transit:								
Urban Mass Transit - CARTS FY10	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/09-06/30/10	269,176.00	77,088.00	254,863.37	156,264.00	269,176.00
Urban Mass Transit - CARTS FY09	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/09-06/30/09	322,910.00	96,910.00	189,053.84	322,910.00	322,910.00
JARC Grant FY07-08	20.516	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/09-06/30/09	144,000.00		23,229.74	17,446.67	144,000.00
Pass through from SJTO:								
Sub-Regional Transportation 10-11	20.xxx	N/A	07/01/10-06/30/11	86,400.00		21,783.17	21,783.17	21,783.17
Sub-Regional Transportation 09-10	20.xxx	N/A	07/01/09-06/30/10	83,200.00		69,425.46	69,425.46	83,200.00
Department of Law and Public Safety:								
Office of Highway Safety:								
Drunk Driving Enforcement 2010	20.605	1160-100-066-1160-125-YHTS-6020	07/01/10-06/30/11	3,442.17		3,442.17		
Drunk Driving Enforcement 09-10 #2	20.605	1160-100-066-1160-125-YHTS-6020	07/01/09-06/30/10	2,629.54			1,447.62	1,447.62
DRE Pilot Program 09-10	20.601	1160-100-066-1160-057-YHTS-6010	03/01/10-09/30/10	37,000.00		13,187.89	13,187.89	13,187.89
County DWI Traffic Enforcement FFY10-11	20.605	1160-100-066-1160-057-YHTS-6020	10/01/10-09/30/11	74,000.00			46,000.00	46,000.00
County DWI Traffic Enforcement FFY09-10	20.605	1160-100-066-1160-057-YHTS-6020	10/01/09-09/30/10	99,000.00		96,321.16	96,321.16	96,321.16
Cares for Kids Grant FFY10	20.602	1160-100-066-1160-113-YHTS-6120	10/01/09-09/30/10	35,330.00		35,133.23	35,133.23	35,133.23
Think Safety Mobilization 2010	20.609	1160-100-066-1160-146-YHTS-6010	08/13/10-09/13/10	4,000.00		4,000.00	4,000.00	4,000.00
Traffic Safety Program 09-10	20.600	1160-100-066-1160-047-YHTS-6010	10/01/09-09/30/10	86,733.00		76,244.43	76,244.43	76,244.43
Total Department of Transportation				1,247,820.71	173,998.00	786,704.46	537,253.63	1,113,403.50
Department of Law and Public Safety:								
Juvenile Justice Commission:								
Juvenile Accountability Incentive Blk Grant CY09	16.523	1500-100-066-1500-121-YSAC-6010	01/01/09-12/31/09	36,747.00	4,083.00		13,406.54	13,406.54
Juvenile Accountability Incentive Blk Grant CY09	16.523	1500-100-066-1500-121-YSAC-6010	01/01/09-12/31/09	32,269.00	3,585.00	26,529.75	35,854.00	35,854.00
Juvenile Accountability Incentive Blk Grant CY08	16.523	1500-100-066-1500-121-YSAC-6010	01/01/08-12/31/08	30,950.00	3,439.00	16,148.89	34,389.00	34,389.00
Total Department of Law and Public Safety				99,966.00	11,107.00	42,678.64	13,406.54	83,649.54
Emergency Management Agency:								
State Department of Law & Public Safety:								
Division of State Police:								
Coverdale Forensic Program 09-10	16.742	09-CD-BX-0025	10/01/09-03/31/11	29,956.20			19,121.72	19,121.72
Hazardous Materials Emergency								
Preparedness CY10	20.703	1200-100-066-1200-703-YEMR-6110	03/01/09-09/30/10	18,150.00		18,150.00	18,150.00	18,150.00
Commodities Distribution Plan FY09	97.042	N/A	04/02/09-04/02/11	33,685.00		27,911.00	50,000.00	50,000.00
Emergency Management Assistance FFY10	83.531	1200-100-066-1200-726-YEMR-6110	10/01/09-09/30/10	50,000.00		50,000.00	50,000.00	50,000.00
Emergency Management Assistance FFY09	83.531	1200-100-066-1200-726-YEMR-6110	10/01/07-09/30/08	50,000.00			50,000.00	50,000.00
Total Division of State Police				181,791.20		96,061.00	137,271.72	100,000.00
Division of Elections:								
EAID/HAVA 261 FY09	93.617	09-100-074-2525-011-6110	04/29/09-04/29/10	13,117.00		10,882.00	10,916.99	13,117.00
Total Division of Elections				13,117.00		10,882.00	10,916.99	13,117.00

The accompanying Notes to Schedules of Federal Financial Awards and State Financial Assistance are an integral part of this Schedule

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2010

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Institute of Museum and Library Services: State Library: IMLS Grant 2006	45.310	9490347314	01/01/06 - 12/31/06	28,067.58		28,067.58		28,067.58
Total Institute of Museum and Library Services				28,067.58		28,067.58		28,067.58
Department of Defense:								
Emergency Operations Center FY09	97.052	2009-EO-MX-0034	06/01/12-03/31/12	750,000.00	250,000.00		1,000,000.00	1,750,000.00
State Homeland Security Program FY10	97.067	70-0560-0-1-999	10/15/10-07/31/13	1,025,439.82			11,327.48	11,327.48
State Homeland Security Program FY09	97.067	70-0560-0-1-999	07/01/09-06/30/12	1,204,376.75		275,190.68	470,486.25	485,239.11
State Homeland Security Program FY08	97.067	70-0560-0-1-999	09/03/08-08/31/11	1,314,874.52		400,794.45	86,851.99	1,229,471.50
State Homeland Security Program FY07	97.067	70-0560-0-1-999	N/A	1,221,351.20		167,930.24	88,196.58	1,221,265.58
Total Department of Defense				5,516,042.29	250,000.00	843,915.37	1,656,862.30	4,697,303.67
Total Federal Financial Awards				\$ 53,796,149.94	\$ 3,442,387.00	\$ 19,167,671.11	\$ 19,984,048.07	\$ 46,805,783.70

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year ended December 31, 2010

Department/Program Title	State Account Number	Grant Period	State Share	Local Share	2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
Department of Transportation:							
County Aid Program FY08	06-480-078-6320-AJ7-6010	N/A	\$ 3,163,000.00		\$ 231,463.52	\$ (46,548.59)	\$ 916,829.03
Dellish Rd, CR 646, Sec 5 FY07	6300-480-078-6300-CPO-TCAP-4310	N/A	1,020,000.00		51,495.31	4,459,004.95	4,459,004.95
Airport Circle Aid 2010	10-DT-8LA-546	N/A	5,976,529.00			615,032.60	615,032.60
Tilton Road Pedestrian Safety Project 2010	N/A	N/A	770,774.00			235,273.08	136,080.92
Tilton Road Signal Improvements 2010	N/A	N/A	371,354.00			(36,248.07)	828,301.93
Tilton Road CR563, Sec 6A	N/A	N/A	1,149,600.00			(69,089.41)	593,910.59
Tilton Road CR563, Sec 6B	N/A	N/A	850,000.00			343,599.90	490,994.90
Tilton Road CR563, Sec 4C	N/A	N/A	475,386.00			490,994.90	596,300.00
Resurfacing Leipzig Ave Sec 10	N/A	N/A	871,121.00			942,000.00	1,238,138.52
Resurfacing Somers P/Mays Landing Rd	N/A	N/A	1,316,466.00			(266,661.48)	1,568,505.60
Resurfacing 1st Road Hammonon	N/A	N/A	2,336,907.00			11,818.30	2,547,941.84
Resurfacing Tilton Road CR563 Sec 7 FY08	N/A	N/A	3,163,000.00			4,980.33	2,601,636.42
Capital Transportation ATP FY08	N/A	N/A	2,885,000.00			17,981.16	17,981.16
Capital Transportation ATP FY07	N/A	N/A	832,328.64			814,838.44	814,838.44
Capital Transportation ATP FY06	N/A	N/A	914,427.94			123.61	914,427.94
Capital Transportation Program - Interest Earned	SCARDRTAP	01/01/10-12/31/10				750,000.00	250,000.00
Casino Revenue Transportation CY09	SCARDRTAP	01/01/09-12/31/09				(750,000.00)	1,000,000.00
Casino Revenue Transportation CY08	N/A	N/A	1,000,000.00			1,000,000.00	1,000,000.00
Bridge Initiative Prgm FY09	N/A	04/21/09-04/21/12				404,410.69	6,169,975.91
Local Bridge Bond Future Need FY10	10-480-078-6320-AKM-6010	N/A	1,000,000.00		442,622.36		1,000,000.00
Local Bridge Bond Program FY01	6220-572-078-6220-023-TCAP-6010	09/19/01-N/A	8,621,239.97				27,691,841.06
Total Department of Transportation			40,413,572.65	750,000.00	2,781,633.08	9,395,486.98	27,691,841.06
Department of Education:							
GED Testing Income 2008	5063-100-034-5063-324-H302-3620	N/A	28,605.00		22,345.00	13,020.00	13,020.00
HUB Libraries 05-06	52-0-5414800-56100	05/01/05-04/30/06	43,890.00		672.21		43,217.79
Total Department of Education			72,495.00		23,017.21	13,020.00	56,237.79
Department of Environmental Protection and Energy:							
Recreational Trails Program 08-09	100-042-4875-205-V2KA-6110	09/23/08-09/22/09	25,000.00	25,000.00	25,000.00		50,000.00
Wastewater Management Plan CY 2010	4850-100-042-4850-504-V3MB-6110	08/01/09-08/31/11	109,090.00		83,243.00	93,237.76	93,237.76
Wastewater Management Plan CY 2009	4850-100-042-4850-118-V3MB-6110	01/01/09-12/31/11	100,000.00		34,779.93	36,582.06	72,412.39
Open Space Acquisition Project FY09	4800-727-042-4800-002-V22G-6120	N/A	1,000,000.00	1,000,000.00	2,000,000.00		2,000,000.00
Open Space Acquisition Project FY08	4800-727-042-4800-002-V22G-6120	N/A	600,000.00	600,000.00	1,200,000.00	962,386.80	962,386.80
Open Space Acquisition Project FY07	4800-727-042-4800-002-V22G-6120	N/A	600,000.00	600,000.00	600,000.00	1,200,000.00	1,200,000.00
Open Space Acquisition Project FY06	4800-727-042-4800-002-V22G-6120	N/A	800,000.00	800,000.00	800,000.00	1,600,000.00	1,600,000.00
Open Space Acquisition Project FY05	4800-727-042-4800-002-V22G-6120	N/A	1,600,000.00	1,600,000.00	46,793.59	93,587.18	1,600,000.00
Clean Communities CY 2010	4900-765-042-4900-005-V42Y-6020	01/01/10-06/30/11	99,657.17	0.01	99,657.17	99,657.17	1,542,152.51
County Environmental Health Act 2009	08-495-042-4855-001	01/01/09-12/31/09	267,450.00	121,850.00	48,734.77	93,028.00	333,353.00
County Environmental Health Act 2008	07-495-042-4855-001	01/01/08-12/31/08	216,200.00	157,200.00	32,594.00	367,400.00	367,400.00
County Environmental Health Act 2010	08-495-042-4855-001	01/01/10-12/31/10	231,860.00	168,610.00	124,281.80	350,410.00	350,410.00
Total Department of Environmental Protection and Energy			7,249,257.17	3,472,460.00	5,095,084.27	4,528,888.99	10,271,009.63
Department of Agriculture:							
Robert & Pearl Hagaman Property 2008	N/A	N/A	115,580.60	41,614.40	157,195.00	157,195.00	157,195.10
Ed & August Wullermin Property 2010	N/A	N/A	76,430.64	45,312.47	121,743.11		121,743.11
Total Department of Agriculture			192,011.24	86,926.87	278,938.11	157,195.00	278,938.21
Military and Veteran Affairs:							
Veterans Transportation FY10-11	3610-100-067-3610-058-PVET-6130	07/01/10-06/30/11	17,000.00		7,060.00	6,152.00	6,152.00
Veterans Transportation FY08-09	3610-100-067-3610-058-PVET-6130	07/01/08-06/30/09	17,000.00		18,920.00		18,920.00
Veterans Transportation FY09-10	3610-100-067-3610-058-PVET-6130	07/01/09-06/30/10	26,000.00		19,848.00		26,000.00
Total Military and Veteran Affairs			60,000.00		26,000.00	26,000.00	32,152.00

The accompanying Notes to Schedules of Federal Financial Awards and State Financial Assistance are an integral part of this Schedule

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year ended December 31, 2010

Department/Program Title	State Account Number	Grant Period	State Share	Grant Award Local Share	2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
Department of Health:							
Division of Health Services:							
Early Intervention Service Coordinator FY08-09	4575-233-6140-5077-4575-11-6140	07/01/08-06/30/10	690,031.00		357,963.00	175,420.93	674,896.52
Right to Know 2009	4230-100-046-4771-105-J002-6110	01/01/09-12/31/09	10,544.00		5,272.00		10,544.00
Right to Know 2010	4230-100-046-4771-105-J002-6110	01/01/10-12/31/10	10,544.00		7,908.00	10,544.00	10,544.00
PH Preparedness & Response for BT 08-10	4230-100-046-4771-105-J002-6120	08/10/09-08/09/10	825,118.00		697,432.00	499,227.00	697,432.00
PH Preparedness & Response for BT 10-11	4230-100-046-4L10-360-J002-6120	08/10/10-08/09/11	398,890.00		99,707.00	99,707.00	99,707.00
Total Department of Health			<u>1,934,127.00</u>		<u>1,068,575.00</u>	<u>784,898.93</u>	<u>1,493,123.52</u>
Division of Alcoholism, Drug Abuse & Addiction Service:							
Comprehensive Alcohol/Drug Abuse Grant 2009	4240-100-046-4052-25	01/01/09-12/31/09	659,794.00	81,650.00	248,597.00	117,926.00	724,910.00
Comprehensive Alcohol/Drug Abuse Grant 2010	4240-100-046-4052-25	01/01/10-12/31/10	664,217.00	82,575.00	328,456.00	588,007.00	588,007.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			<u>1,324,011.00</u>	<u>164,225.00</u>	<u>577,053.00</u>	<u>705,933.00</u>	<u>1,312,917.00</u>
Division of Senior Affairs:							
Statewide Respite Care FY10	4275-491-046-4143-082-J004-6140	01/01/10-12/31/10	172,876.00		155,206.25	157,302.42	157,302.42
Statewide Respite Care FY09	4275-491-046-4143-082-J004-6140	01/01/09-12/31/09	173,768.00		5,615.90	(1,034.43)	164,716.58
Total Division of Senior Affairs			<u>346,644.00</u>		<u>160,822.15</u>	<u>156,267.99</u>	<u>322,019.00</u>
Department of Human Services:							
CFI & APPI 10-11	1630-100-016-1630-013-MMMM-6130	07/01/10-06/30/11	1,487,069.00		867,454.00	1,442,188.43	1,442,188.43
CFI & APPI 09-10	1630-100-016-1630-013-MMMM-6130	07/01/09-06/30/10	1,487,069.00		612,499.24	38,039.83	1,479,953.24
CFI & APPI 08-09	1630-100-016-1630-013-MMMM-6130	07/01/08-06/30/09	1,486,659.00		(22,510.00)		1,352,894.54
Total Department of Human Services			<u>4,460,807.00</u>		<u>1,457,443.24</u>	<u>1,480,228.26</u>	<u>4,275,036.21</u>
Department of Law and Public Safety:							
Division of Criminal Justice							
Body Armor Replacement FY11	1020-718-066-1020-001-YCJS-6120	N/A	33,196.49		33,196.49	3,120.00	3,120.00
Body Armor Replacement FY10	1020-718-066-1020-001-YCJS-6120	N/A	11,242.75		11,242.75	5,444.59	5,444.59
Body Armor Replacement FY09	1020-718-066-1020-001-YCJS-6120	N/A	38,104.06			7,962.90	7,962.90
Body Armor Replacement FY08	1020-718-066-1020-001-YCJS-6120	N/A	43,064.27			860.00	43,064.27
Body Armor Replacement FY07	1020-718-066-1020-001-YCJS-6120	N/A	36,008.83			26.77	36,008.83
Insurance Fraud Prevention CY10	1020-100-066-1020-305-YCJD-6110	01/01/10-12/31/10	177,066.00		119,149.68	166,675.88	166,675.88
Insurance Fraud Prevention CY09	1020-100-066-1020-305-YCJD-6110	01/01/09-12/31/09	152,080.00		84,645.46	147,914.74	147,914.74
Megan's Law Grant 10-11	07-100-066-1020-351	04/01/10-03/31/11	12,155.00	4,052.00	11,962.74	12,378.42	12,378.42
Megan's Law Grant 09-10	07-100-066-1020-351	04/01/09-03/31/10	11,807.00	3,936.00	15,743.00		15,743.00
Office of Emergency Management:							
Juvenile Justice Commission:							
State Facilities Education Act 10-11	1500-100-066-1500-032-YSAC-6010	07/01/10-06/30/11	112,500.00		56,250.00	112,500.00	112,500.00
State Facilities Education Act 09-10	1500-100-066-1500-032-YSAC-6010	07/01/09-06/30/10	148,500.00		74,250.00		148,500.00
Innovations Funding CY10	1500-100-066-1500-237-YYYY-6110	01/01/10-12/31/10	160,000.00		160,000.00	159,000.00	159,000.00
Innovations Funding CY09	1500-100-066-1500-237-YYYY-6110	01/01/09-12/31/09	160,000.00			4,125.00	160,000.00
Detention Diversion CY10	1500-100-066-1500-083-YG3P-6130	01/01/10-12/31/10	37,132.00		34,036.00	37,132.00	37,132.00
Detention Diversion CY09	1500-100-066-1500-083-YG3P-6130	01/01/09-12/31/09	37,132.00		3,096.00		37,132.00
Program Services CY10	1500-100-066-1500-007-YSAC-6010	01/01/10-12/31/10	322,462.00		146,001.45	312,966.77	312,966.77
Program Services CY09	1500-100-066-1500-007-YSAC-6010	01/01/09-12/31/09	322,462.00		282,254.25	7,289.38	322,462.00
Program Services CY07	1500-100-066-1500-007-YSAC-6010	01/01/07-12/31/07	314,888.00		18,436.33		310,129.77
Program Management CY10	1500-100-066-1500-007-YSAC-6010	01/01/10-12/31/10	55,550.00		33,069.94	55,523.52	55,523.52
Program Management CY09	1500-100-066-1500-007-YSAC-6010	01/01/09-12/31/09				694.27	694.27
Total Department of Law and Public Safety			<u>2,240,900.40</u>	<u>7,988.00</u>	<u>1,104,353.97</u>	<u>865,699.50</u>	<u>2,149,198.94</u>

The accompanying Notes to Schedules of Federal Financial Awards and State Financial Assistance are an integral part of this Schedule

COUNTY OF ATLANTIC

SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year ended December 31, 2010

Department/Program Title	State Account Number	Grant Period	Grant Award		2010 Cash Receipts	2010 Expenditures	Cumulative Expenditures
			State Share	Local Share			
Department of Community Affairs:							
Historic Site Management - Bethlehem Loading 10-12	N/A	07/29/10-07/29/13	30,000.00	10,000.00	10,000.00	17,312.04	123,400.00
COUNT Program 06-07	2007-100-022-8030-658-FFFF-6020	07/01/06-12/31/08	123,400.00		26,576.84	25,938.01	25,938.01
Handicapped/Disabled Rec 10	8050-100-022-8050-035&184-F157-6120	01/01/10-12/31/10	26,760.00		13,592.24	4,456.80	26,760.00
Handicapped/Disabled Rec 09	8050-100-022-8050-035&184-F157-6120	01/01/09-12/31/09	22,300.00	4,460.00	13,388.99		
Total Department of Community Affairs			202,460.00	14,460.00	63,560.07	47,706.85	176,098.01
Department of State:							
Division of Archives and Record Management:							
Paris Grant 09-10	2545-100-074-2545-033-S003-6130	09/01/09-08/31/10	770,938.00		192,734.50	444,140.77	768,795.13
National Voter Registration Act of 1993	2505-100-74-2505-41-S1-3430	N/A	39,530.93			(4,900.00)	34,630.93
General Operating Support 09-10	04-100-074-2545-105-6110	07/01/09-06/30/10	7,500.00		7,500.00	7,494.96	7,494.96
General Operating Support 08-09	04-100-074-2545-105-6110	07/01/08-06/30/09	14,110.00		2,790.96		17,048.96
New Jersey State Council on the Arts:							
Council on the Arts Local Arts Program FY10	2530-100-074-2530-032-S003-6130	01/01/10-12/31/10	68,615.00		58,323.00	68,615.00	68,615.00
Council on the Arts Local Arts Program FY09	2530-100-074-2530-032-S003-6130	01/01/09-12/31/09	91,487.00		14,501.00	91,441.59	91,441.59
Total Department of Community Affairs			992,180.93		275,649.46	515,350.73	988,026.57
NJ Governor's Council on Alcohol & Drug Abuse:							
Alliance for Prevention of Drug & Alcohol Abuse 09	4219-024-6110	01/01/08-12/31/09	369,858.00		271,392.50	271,392.50	298,997.55
Alliance for Prevention of Drug & Alcohol Abuse 10	4219-024-6110	01/01/10-12/31/10	369,858.00			96,650.25	96,650.25
Total NJ Governor's Council on Alcohol & Drug Abuse			739,716.00		271,392.50	368,042.75	395,647.80
Total State Financial Assistance			\$ 60,228,182.38	\$ 4,496,059.87	\$ 13,183,722.06	\$ 19,068,718.98	\$ 49,442,245.74

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

Year ended December 31, 2010

1. Organization and Basis of Presentation

Organization

The County of Atlantic, New Jersey ("County") is the prime sponsor and recipient of various federal and state grant funds. The County has delegated the administration of grant programs and the reporting function to various departments within the County. Substantially all grant and program cash funds are commingled with the County's other funds, although each grant is accounted for separately within the County's financial records. The Treasurer's Office of the County performs accounting functions for all grants.

Basis of Accounting

The County of Atlantic federal and state grants are presented within the County's overall financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Modifications of the accrual basis follow:

- a) Expenditures are recorded on the Schedules of Financial Assistance as encumbered.
- b) Prepaid expenditures are not recorded.
- c) Obligations for employees' vested vacation and sick leave are recorded as expenditures when paid.
- d) Revenues are recorded on the Schedules of Financial Assistance when anticipated in the Budget.
- e) Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

Local Contributions

Local matching contributions are required by certain grants either in cash or in-kind. In-kind costs are determined based on percentages obtained from an indirect cost study purchased by the County from an outside consultant (See Note 2). The study discloses an in-depth analysis of departmental costs. The percentages are then applied to certain direct costs to determine the appropriate in-kind amount, accordingly.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

Year ended December 31, 2010

2. Relationship to General Purpose Financial Statements

Amounts reported in the Schedules of Federal Financial Awards and State Financial Assistance do not agree with amounts in the County's financial statements. Financial assistance revenue and expenditures are reported in the County's financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services.

	<u>Expenditures</u>
Grant Appropriation Reserves	\$ 36,938,290.86
Less: Private Foundations	<u>30,396.72</u>
	36,907,894.14
Capital Transportation Interest	17,981.16
Public Health Grant Expenditure	<u>2,126,891.75</u>
Federal and State Financial Assistance	<u>\$ 39,052,767.05</u>

3. Indirect Costs

To facilitate equitable distribution of common purpose costs benefiting more than one grant or program, the County negotiated a County-wide indirect cost allocation plan with its cognizant federal agency, the U.S. Department of Health and Human Services.

4. Commitments and Contingencies

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant programs for economy, efficiency and program results. However, County management does not believe such audits would result in material amounts of disallowed costs.

Also, any findings and questioned costs noted may be subject to disallowance by grantor agencies.

The County has entered into various contracts with sub-recipients and other contractors to perform services or provide goods in the effort to administer such grants. Thus, the County has commitments to meet the various conditions of such contracts.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

Year ended December 31, 2010

5. Public Assistance Grants

The County is the recipient of the following 2010 assistance grant which has been audited separately by the State of New Jersey and is not included in the Schedules of Awards contained in this report:

Grant Program

Public Assistance

The operations of the County Welfare Department include state aid received from the Department of Human Services, which is subject to audit only by the state representatives and, accordingly, the County Welfare Department grants are not included in the accompanying Schedule of Awards.

6. Sub-Recipients

The County has engaged various sub-recipients to administer a number of Federal and State Aid Programs.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

COUNTY OF ATLANTIC, NEW JERSEY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2010

Part 1 - Summary of Auditor's Results

Financial Statement Section

- A) Type of auditor's report issued: Unqualified
- B) Internal control over financial reporting:
- 1) Material weakness(es) identified? Yes X No
- 2) Significant deficiency (ies) identified that are not considered to be material weaknesses? Yes X No
- C) Noncompliance material to financial statements noted? Yes X No

Federal Awards Section

- D) Internal control over compliance:
- 1) Material weakness(es) identified? Yes X No
- 2) Significant deficiency (ies) identified that are not considered to be material weaknesses? Yes X No
- E) Type of auditor's report issued on compliance for major programs? Unqualified
- F) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))? Yes X No

G) Identification of major programs:

CFDA Number(s)

93.044,93.045
14.239
14.218

Area Plan Grant
Home Investment Partnership Grant FY10
Community Development Block Grant FY10

- H) Dollar threshold used to distinguish between Type A and Type B programs? \$300,000.00
- I) Auditee qualified as low-risk auditee? X Yes No

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2010

Part 2 - Schedule of Financial Statement Findings

This Section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of Government Auditing Standards.

None noted.

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2010

Part 3 - Schedule of Federal and State Award Findings and Questioned Costs

This Section identifies the reportable conditions, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB Circular 04-04.

None noted.

STATUS OF PRIOR YEAR'S FINANCIAL STATEMENT FINDINGS

COUNTY OF ATLANTIC, NEW JERSEY
SUMMARY SCHEDULE OF PRIOR-YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT

Year ended December 31, 2010

This section identifies the status of prior-year findings related to the financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards, U.S. OMB Circular A-133 (Section .315 (a)(b) and New Jersey OMB Circular 04-04.

No prior-year findings.