

COUNTY OF ATLANTIC, NEW JERSEY

**SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE**

December 31, 2015

COUNTY OF ATLANTIC, NEW JERSEY

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INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

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

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance

We have audited the accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") of the County of Atlantic ("County"), for the year ended December 31, 2015, and the related notes to the schedules of expenditures of federal awards and state financial assistance.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with the requirements of audit as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the schedules that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedules based on our audit. We conducted our audit 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"), and the State of New Jersey Circular Letter 15-08-OMB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules.

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INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)

Auditors' Responsibility (Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note B, of the schedules, the schedules are prepared by the County on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet with the requirements of the State of New Jersey.

The effects on the schedules of the variances between the regulatory basis of accounting described in Note B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the schedules referred to above do not present fairly, the expenditures of federal awards and state financial assistance, in accordance with accounting principles generally accepted in the United States of America, for the year ended December 31, 2015.

Opinion on Regulatory Basis of Accounting

In our opinion, the schedules referred to above present fairly, in all material respects, the expenditures of federal awards and state financial assistance, for the year ended December 31, 2015, in accordance with the financial reporting provisions described in Note B.

Mercadien, P.C.

Certified Public Accountants

MERCADIEN, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

September 7, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY
UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-
08-OMB**

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Atlantic, State of New Jersey's (the "County") compliance with the types of compliance requirements described in the OMB Compliance Supplement and the New Jersey OMB State Grant Compliance Supplement 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, 2015. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedules of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"), and the State of New Jersey Circular Letter 15-08-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid ("Circular Letter 15-08-OMB"). Those standards, Uniform Guidance and Circular Letter 15-08-OMB 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.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB (CONTINUED)

Auditors' Responsibility (Continued)

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of 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, 2015.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with Uniform Guidance and Circular Letter 15-08-OMB, 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 and 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 and state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB (CONTINUED)

Report on Internal Control Over Compliance (Continued)

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and Circular Letter 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by Uniform Guidance and New Jersey Circular Letter 15-08-OMB

We have audited the financial statements-regulatory basis of the various funds and account group of the County as of and for the year ended December 31, 2015, and the related notes to financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 21, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the 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 Uniform Guidance and Circular Letter 15-08-OMB and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



Warren A. Broudy, CPA, CGFM, PSA, CGMA
Registered Municipal Accountant
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**MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS**

September 7, 2016

COUNTY OF ATLANTIC, NEW JERSEY

Schedule A
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	Expenditures to Subrecipients	2015 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
U.S. Department of Housing and Urban Development: Office of Community Planning and Development Passed through the State of New Jersey Department of Community Affairs:											
Community Development Block Grant FY14	14.218	86-0205-0-1-604	9/1/14-8/31/22	\$ 1,048,743.00	\$ -	\$ 403,490.18	\$ 1,048,743.00	\$ 1,048,743.00	\$ -	\$ 1,048,743.00	\$ -
Community Development Block Grant FY13	14.218	86-0205-0-1-604	9/1/13-8/31/20	1,069,866.00	-	110,818.68	53,585.39	53,585.39	-	1,035,898.00	-
Community Development Block Grant FY12	14.218	86-0205-0-1-604	9/1/12-8/31/19	1,087,317.00	-	127,165.40	66,737.00	66,737.00	-	1,084,054.00	-
Community Development Block Grant FY11	14.218	86-0205-0-1-604	9/1/11-8/31/17	1,332,979.00	-	222,128.59	52,246.40	52,246.40	-	1,315,225.40	-
Home Investment Partnerships Grant FY14	14.239	86-0205-0-1-604	9/1/14-8/31/22	451,181.00	-	261,359.00	451,181.00	451,181.00	-	451,181.00	-
Total Department of Housing and Urban Development				4,990,086.00	-	1,124,961.85	1,672,492.79	1,672,492.79	-	4,935,101.40	-
U.S. Department of Justice: Office of Juvenile Justice and Delinquency Prevention: Passed through the State of New Jersey Department of Law and Public Safety:											
Family Court CY14	16.523	75-1504-0-1-506	1/1/14-12/31/14	151,144.00	-	53,882.86	8,042.75	-	-	151,136.82	-
Family Court CY15	16.523	75-1504-0-1-506	1/1/15-12/31/15	151,144.00	-	94,716.70	147,355.05	-	-	147,355.05	-
Juvenile Accountability Block Grant CY14	16.523	1500-100-066-1500-121-Y5AC-6010	1/1/14-12/31/14	13,447.00	1,494.00	13,447.00	9,000.10	-	999.90	13,447.00	1,494.00
Office for Victims of Crime: Passed through the State of New Jersey Department of Law and Public Safety:											
Sane/Sant FY15	16.575	14-100-066-1020-142	10/1/14-9/30/15	77,525.00	19,381.00	57,226.60	75,766.96	-	19,381.00	75,766.96	19,381.00
Victim Witness Advocacy VOCA 15-16	16.575	2014-100-066-1020-142	6/14/15-6/13/16	332,305.00	83,076.00	74,156.69	157,783.34	-	61,853.66	157,783.34	61,853.66
Victim Witness Advocacy VOCA 14-15	16.575	2013-100-066-1020-142	6/15/14-6/14/15	319,005.00	79,751.00	319,005.00	154,411.19	-	10,328.93	319,005.00	79,751.00
Victim Witness Advocacy VVAF 12-14	16.575	100-066-1020-093	11/1/12-6/30/14	59,449.00	-	5,245.36	400.97	-	-	59,449.00	-
Violence Against Women Office: Passed through the State of New Jersey Department of Law and Public Safety:											
Victim Witness Advocacy VAWA 2015	16.588	2013-100-066-1020-246	1/1/15-12/31/15	42,542.00	14,181.00	19,339.95	38,809.09	-	14,181.00	38,809.09	14,181.00
Victim Witness Advocacy VAWA 2014	16.588	2012-100-066-1020-246	1/1/14-12/31/14	45,061.00	15,020.00	21,390.09	3,636.93	-	-	45,061.00	15,020.00
Bureau of Justice Assistance: Passed through the State of New Jersey Department of Law and Public Safety:											
SCAAP Grant FY13	16.606	15-0404-0-1-754	N/A	99,040.00	-	-	69,232.65	-	-	69,232.65	-
SCAAP Grant FY12	16.606	15-0404-0-1-754	N/A	112,071.00	-	-	55,255.00	-	-	110,860.85	-
SCAAP Grant FY10	16.606	15-0404-0-1-754	N/A	84,027.00	-	-	(0.80)	-	-	84,026.20	-
Narcotics Task Force CY14	16.738	12-100-066-1020-364	7/1/13-6/30/14	156,024.00	-	9,809.41	9.75	-	-	156,024.00	-
Narcotics Task Force CY15	16.738	13-100-066-1020-364	7/1/14-6/30/15	160,482.00	-	138,804.62	148,667.66	-	-	148,667.66	-
Total Department of Justice				1,803,266.00	212,903.00	807,024.28	868,370.64	-	106,744.49	1,576,624.62	191,680.66

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	Expenditures to Subrecipients	2015 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
U.S. Department of Labor:											
Employment Training Administration:											
Passed through the State of New Jersey											
Department of Human Services:											
Work First NJ 15-16	17.207	100-062-4545-322	7/1/15-12/31/16	4,238,046.00	-	580,851.00	803,637.14	-	-	803,637.14	-
Work First NJ 14-15	17.207	15-100-062-4545-322;14-100-062-4545-313	7/1/14-6/30/15	3,431,305.00	-	2,070,483.00	1,978,350.46	-	-	3,342,681.55	-
Work First NJ 13-14	17.207	14-100-062-4545-322;14-100-062-4545-313	07/01/10-06/30/12	3,431,305.00	-	-	(54,843.00)	-	-	3,286,599.82	-
				<u>11,100,656.00</u>	<u>-</u>	<u>2,651,334.00</u>	<u>2,727,144.60</u>	<u>-</u>	<u>-</u>	<u>7,432,918.51</u>	<u>-</u>
Employment Training Administration:											
Passed through the State of New Jersey Department of Labor:											
WIA/WIOA Adult 13-14	17.258	2014-062-4545-100-101	7/1/13-6/30/14	1,646,828.00	-	45,151.00	45,148.79	-	-	1,646,828.00	-
WIA/WIOA Adult 14-15	17.258	2015-062-4545-100-101	7/1/14-6/30/15	1,741,113.00	-	1,479,859.00	1,506,462.75	-	-	1,680,051.55	-
WIA/WIOA Adult 15-16	17.258	2016-062-4545-100-101	7/1/15-6/30/17	1,511,296.00	-	306,351.00	411,869.97	-	-	411,869.97	-
WIA/WIOA Youth 13-14	17.259	2014-062-4545-100-105	7/1/13-6/30/14	1,706,224.00	-	429,066.38	414,615.80	-	-	1,706,224.00	-
WIA/WIOA Youth 14-15	17.259	2015-062-4545-100-249	7/1/14-6/30/15	1,827,559.00	-	1,189,928.62	1,329,009.66	-	-	1,329,009.66	-
WIA/WIOA Youth 15-16	17.259	2016-062-4545-100-249	7/1/15-6/30/17	1,636,029.00	-	308,553.00	322,981.97	-	-	322,981.97	-
WIA/WIOA Dislocated Worker 14-15	17.278	2015-062-4545-100-105	7/1/14-6/30/15	1,976,597.00	-	1,199,821.00	1,292,699.94	-	-	1,292,699.94	-
WIA/WIOA Dislocated Worker 13-14	17.278	2014-062-4545-100-105	7/1/13-6/30/14	1,527,877.00	-	360,740.00	360,736.81	-	-	1,527,877.00	-
WIA Cluster Subtotal				<u>13,573,523.00</u>	<u>-</u>	<u>5,319,470.00</u>	<u>5,683,525.69</u>	<u>-</u>	<u>-</u>	<u>9,917,542.09</u>	<u>-</u>
AC Re-Employment Natl Emergency Grant 14-16	17.277	2015-062-4545-100-252	12/15/14-12/14/16	4,974,750.00	-	1,098,148.00	1,153,862.04	-	-	1,153,862.04	-
Total Department of Labor				<u>29,648,929.00</u>	<u>-</u>	<u>9,068,952.00</u>	<u>9,564,532.33</u>	<u>-</u>	<u>-</u>	<u>18,504,322.64</u>	<u>-</u>
U.S. Department of Transportation:											
Federal Transit Administration:											
Passed through the State of New Jersey											
Department of Transportation:											
Urban Gateway Enhancement 2013	20.xxx	Unknown	7/20/15-10/31/15	32,000.00	-	32,000.00	32,000.00	-	-	32,000.00	-
Federal Transit Administration:											
Passed through New Jersey Transit:											
CMAQ FY12	20.507	FY2012-NJ-65-0003	N/A	27,000.00	-	-	22,709.00	-	-	22,709.00	-
Formula Grants for Rural Areas - CARTS FY15	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	7/1/14-6/30/15	303,911.00	101,303.00	303,910.99	233,022.13	-	-	303,911.00	101,303.00
Formula Grants for Rural Areas - CARTS FY16	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	7/1/15-12/31/16	287,426.00	95,808.75	-	82,840.42	-	-	82,840.42	27,613.47
New Freedom 12-15 (FY10)	20.521	Unknown	7/1/12-6/30/15	86,482.00	-	31,909.49	24,685.66	-	-	86,482.00	-
New Freedom 13-16 (FY11)	20.521	Unknown	7/1/13-6/30/16	89,170.00	18,648.00	20,729.39	87,834.11	-	-	87,834.11	18,648.00
Sub-Regional Transportation 15-16	20.xxx	Unknown	7/1/15-6/30/16	133,600.00	-	28,835.04	20,000.00	-	-	20,000.00	-
Sub-Regional Transportation 14-15	20.xxx	Unknown	7/1/14-6/30/15	92,000.00	-	68,915.50	68,915.50	-	-	92,000.00	-
				<u>1,019,589.00</u>	<u>215,759.75</u>	<u>454,300.41</u>	<u>540,006.82</u>	<u>-</u>	<u>-</u>	<u>695,776.53</u>	<u>147,564.47</u>

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	Expenditures to Subrecipients	2015 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Office of Highway Safety:											
Passed through the State of New Jersey											
Department of Law and Public Safety:											
Highway Traffic Safety 14-15	20.600	1160-100-066-1160-047-YHTS-6010	10/1/14-9/30/15	34,400.00	-	34,391.66	31,416.66	-	-	34,391.66	-
DRE Pilot Program 14-15	20.601	1160-100-066-1160-057-YHTS-6010	10/1/14-9/30/14	32,000.00	-	26,361.74	16,161.74	-	-	26,361.74	-
Cares for Kids Grant FY15	20.602	1160-100-066-1160-113-YHTS-6120	10/1/14-9/30/15	14,600.00	-	14,156.13	14,156.13	-	-	14,156.13	-
Click It or Ticket 2015	20.602	1160-100-066-1160-113-YHTS-6020	5/18/15-5/31/15	4,000.00	-	4,000.00	4,000.00	-	-	4,000.00	-
Highway Safety Cluster Subtotal				85,000.00	-	78,909.53	65,734.53	-	-	78,909.53	-
Drunk Driving Enforcement 2014 Sheriff	20.605	1160-100-066-1160-125-YHTS-6020	N/A	2,002.59	-	-	736.71	-	-	1,874.12	-
Drunk Driving Enforcement Fund 2010-Prosecutor	20.605	6400-100-078-6400-xxxx-yyyy	N/A	8,269.84	-	-	120.00	-	-	8,269.84	-
County DWI Traffic Enforcement FFY14-15	20.605	1160-100-066-1160-057-YHTS-6020	10/1/14-9/30/15	62,000.00	-	54,029.18	54,029.19	-	-	54,029.19	-
County DWI Traffic Enforcement FFY15-16	20.605	1160-100-066-1160-057-YHTS-6020	10/1/15-9/30/16	63,000.00	-	-	123.69	-	-	123.69	-
				135,272.43	-	54,029.18	55,009.59	-	-	64,296.84	-
Total Department of Transportation:				1,271,861.43	215,759.75	619,239.12	692,750.94	-	-	870,982.90	147,564.47
U.S. Department of Health and Human Services:											
Division on Aging:											
Title III-B 14	93.044	7530-100-054-7530-058-LLLL-6110	01/01/14-12/31/14	395,232.00	-	156,831.00	17,455.20	-	-	378,686.31	-
Title III-C-1 14	93.045	7530-100-054-7530-056-LLLL-6110	01/01/14-12/31/14	466,554.72	-	148,026.00	(246.67)	-	-	429,595.98	-
Title III-C-2 14	93.045	7530-100-054-7530-056-LLLL-6110	01/01/14-12/31/14	280,401.00	-	94,629.00	17,553.47	-	-	257,185.23	-
USDA - 14	93.053	7530-100-054-7530-039-LLLL-6110	01/01/14-12/31/14	189,124.00	-	146,780.00	1,775.55	-	-	189,124.00	-
2014 Aging Cluster Total				1,331,311.72	-	546,266.00	36,537.55	-	-	1,254,591.52	-
Title III-B 15	93.044	7530-100-054-7530-058-LLLL-6110	01/01/15-12/31/15	396,361.00	-	374,271.00	352,326.67	-	-	352,326.67	-
Title III-C-1 15	93.045	7530-100-054-7530-056-LLLL-6110	01/01/15-12/31/15	452,034.00	-	415,246.00	386,022.77	-	-	386,022.77	-
Title III-C-2 15	93.045	7530-100-054-7530-056-LLLL-6110	01/01/15-12/31/15	245,892.00	-	227,450.00	216,364.29	-	-	216,364.29	-
USDA - 15	93.053	7530-100-054-7530-039-LLLL-6110	01/01/15-12/31/15	195,860.00	-	195,860.00	192,614.28	-	-	192,614.28	-
2015 Aging Cluster Total				1,290,147.00	-	1,212,827.00	1,147,328.01	-	-	1,147,328.01	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	Expenditures to Subrecipients	2015 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Title III-D(F) 14	93.043	7530-100-054-7530-060-LLLL-6110	01/01/14-12/31/14	25,814.00	-	10,451.00	(1,083.88)	-	-	24,642.12	-
Title III-D(F) 15	93.043	7530-100-054-7530-060-LLLL-6110	01/01/15-12/31/15	22,921.00	-	21,749.00	21,662.00	-	-	21,662.00	-
Title III-E 14	93.052	7530-100-054-7530-062-LLLL-6110	01/01/14-12/31/14	176,780.00	-	17,029.00	(41,826.46)	-	-	114,900.54	-
Title III-E 15	93.052	7530-100-054-7530-062-LLLL-6110	01/01/15-12/31/15	256,986.00	-	195,106.00	180,342.00	-	-	180,342.00	-
SSBG-Sandy	93.095	7530-100-054-7531-100-SS29-6110	01/01/14-12/31/14	695,077.00	-	97,765.00	(190,614.20)	-	-	485,283.80	-
SSBG-Sandy	93.095	7530-100-054-7531-100-SS29-6110	01/01/15-12/31/15	547,021.00	-	86,325.00	456,032.20	-	-	456,032.20	-
SSBG - 15	93.667	7530-100-054-7530-036-LSSS-6110	01/01/15-12/31/15	369,572.00	-	369,572.00	369,572.00	-	-	369,572.00	-
Medicaid Match	93.778	7530-100-054-7530-066-LLLL-6110-MEDB	01/01/15-12/31/15	17,001.00	-	17,001.00	17,001.00	-	-	17,001.00	-
Match - 14	93.xxx	7530-100-054-7530-038-LLLL-6110	01/01/14-12/31/14	94,446.00	-	44,357.00	(1,171.00)	-	-	89,272.00	-
Match - 15	93.xxx	7530-100-054-7530-038-LLLL-6110	01/01/15-12/31/15	101,151.00	-	83,276.00	90,552.00	-	-	90,552.00	-
County Match - 15		N/A	01/01/15-12/31/15	-	223,000.00	-	-	-	223,000.00	-	223,000.00
Division of Youth and Family:											
Passed through the State of New Jersey											
Department of Human Services:											
IV-D Law 2015	93.563	7550-215-152301-609-009-21123	10/1/14-9/30/15	106,237.04	-	106,237.04	106,237.04	-	-	106,237.04	-
Personal Care Attendant CY15 (PASP)	93.569	75-1504-0-1-506	1/1/15-12/31/15	35,400.00	-	35,400.00	34,857.46	-	-	34,857.46	-
Personal Care Attendant CY14 (PASP)	93.569	75-1504-0-1-506	1/1/14-12/31/14	35,400.00	-	-	1,491.93	-	-	35,400.00	-
Youth Services Coordinator CY14	93.569	75-1504-0-1-506	1/1/14-12/31/14	39,825.00	-	-	1,678.43	-	-	39,825.00	-
Youth Services Coordinator CY15	93.569	75-1504-0-1-506	1/1/15-12/31/15	39,825.00	-	39,825.00	39,214.63	-	-	39,214.63	-
Sandy SSBG Medically Fragile Children 15	93.667	13-100-046-S001-521-6140-SAND	7/1/14-6/30/15	90,000.00	-	66,182.00	(23,818.03)	-	-	66,181.97	-
State Health Insurance Program (SHIP) 15-16	93.779	4275-100-046-4141-056-J004-6110	4/1/15-3/31/16	26,000.00	-	17,391.00	25,886.09	-	-	25,886.09	-
State Health Insurance Program (SHIP) 14-15	93.779	4275-100-046-4141-056-J004-6110	4/1/14-3/31/15	27,500.00	-	10,500.00	6,136.85	-	-	27,500.00	-
Department of Health:											
Try It (TSSA) CY15	93.569	75-1504-0-1-506	01/01/15-12/31/15	60,881.00	-	60,881.00	59,627.61	-	-	59,627.61	-
Try It (TSSA) CY14	93.569	75-1504-0-1-506	01/01/14-12/31/14	60,881.00	-	-	3,807.19	-	-	60,881.00	-
Family Crisis Intervention CY15	93.569	75-1504-0-1-506	01/01/15-12/31/15	26,994.00	-	26,994.00	26,580.29	-	-	26,580.29	-
Family Crisis Intervention CY14	93.569	75-1504-0-1-506	01/01/14-12/31/14	26,994.00	-	-	1,095.50	-	-	26,994.00	-
Mental Health Administrator CY14	93.569	7700-100-054-S820-029-LLLL-6130	1/1/14-12/31/14	9,000.00	-	-	379.31	-	-	9,000.00	-
Mental Health Administrator CY15	93.569	7700-100-054-S820-029-LLLL-6130	1/1/15-12/31/15	9,000.00	-	9,000.00	9,000.00	-	-	9,000.00	-
Special Child Health Case Mgmt 15-16	93.994	75-0350-0-1-550	7/1/15-6/30/16	81,653.00	-	-	81,653.00	-	-	81,653.00	-
Special Child Health Case Mgmt 14-15	93.994	75-0350-0-1-550	7/1/14-6/30/15	81,653.00	-	79,829.00	(1,824.00)	-	-	79,829.00	-
Total Department of Health and Human Services				5,685,470.76	223,000.00	3,153,963.04	2,456,334.52	-	223,000.00	4,979,846.28	223,000.00

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	Expenditures to Subrecipients	2015 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
U.S. Department of Homeland Security:											
Hazard Mitigation Plan Grant	97.039	Unknown	5/19/15-5/19/18	411,045.00	-	-	204,951.00	-	-	204,951.00	-
State Homeland Security-County FFY14	97.067	2014-SS-00032	9/1/14-8/31/16	100,000.00	-	64,491.66	93,233.46	-	-	96,751.46	-
State Homeland Security-Regional FFY14	97.067	2014-SS-00032	9/1/14-8/31/16	192,809.50	-	151,464.78	162,024.36	-	-	180,175.78	-
State Homeland Security-County FFY13	97.067	2013-SS-00032	9/1/13-8/31/15	100,000.00	-	49,973.76	2,235.49	-	-	99,996.78	-
State Homeland Security-Regional FFY13	97.067	2013-SS-00032	9/1/13-8/31/15	155,901.70	-	41,756.21	1,034.03	-	-	155,899.40	-
Total Department of Homeland Security				959,756.20	-	307,686.41	463,478.34	-	-	737,774.42	-
U.S. Emergency Management Agency:											
State Department of Law & Public Safety:											
Division of State Police:											
Emergency Management Assistance FFY14	83.531	1200-100-066-1200-726-YEMR-6110	N/A	80,000.00	-	80,000.00	80,000.00	-	-	80,000.00	-
Emergency Management Assistance FFY13	83.531	1200-100-066-1200-726-YEMR-6110	7/1/13-6/30/14	80,000.00	-	80,000.00	25,000.00	-	-	80,000.00	-
Total Emergency Management Agency				160,000.00	-	160,000.00	105,000.00	-	-	160,000.00	-
Total Federal Financial Awards				\$ 44,519,369.39	\$ 651,662.75	\$ 15,241,826.70	\$ 15,822,959.56	\$ 1,672,492.79	\$ 329,744.49	\$ 31,764,652.26	\$ 562,245.13

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2015

Department/Program Title	State Account Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	2015 Local Match	Cumulative Expenditures
			State Share	Local Share				
Department of Labor:								
State Department of Labor:								
Division of Employment and Training Services:								
Learning Link 14-15	15-767-062-4545-003	7/1/14-6/30/15	\$ 189,000.00	\$ -	\$ 144,264.00	\$ 144,262.58	\$ -	\$ 145,037.58
Learning Link 15-16	16-767-062-4545-003	7/1/15-6/30/16	78,000.00	-	11,673.00	11,673.05	-	11,673.05
	16-100-062-4545-314;15-100-062-4545-							
NJ Youth Corps 15-16	347;16-767-062-4545-002	7/1/15-6/30/16	386,426.00	-	121,552.00	215,472.22	-	215,472.22
	15-100-062-4545-314;15-100-062-4545-							
NJ Youth Corps 14-15	347;15-767-062-4545-002	7/1/14-6/30/15	386,426.00	-	238,076.00	202,278.03	-	375,083.00
Smart STEPS FY14	14-780-062-4545-005	N/A	9,630.00	-		(750.00)	-	8,880.00
Smart STEPS 14-15	N/A	N/A	6,420.00	-	6,420.00	6,155.00	-	6,155.00
Youth Symposium Career Exploration 14-15	14-100-062-4545-362	6/30/14-8/1/15	31,825.00	-	23,738.00	4,491.25	-	23,667.13
Total Department of Labor:			1,087,727.00	-	545,723.00	583,582.13	-	785,967.98
State Department of Human Services:								
Division on Aging:								
2014 Area Plan Contract								
SWHDM - 14	7530-491-054-7530-009-L4WM-6110	1/01/14-12/31/14	36,845.00	-	15,872.00	912.71	-	36,845.00
APS - 14	7530-491-054-7530-009-4AP-6110	1/01/14-12/31/14	192,715.00	-	101,729.00	4,218.68	-	192,715.00
Community Based Senior Programs	7530-100-054-7530-036-LLLL-6110	1/01/14-12/31/14	169,544.00	-	90,272.00	25,554.43	-	169,544.00
2015 Area Plan Contract								
COLA - 15	7530-100-054-7530-036-L5SS-6110	1/01/15-12/31/15	192,600.00	-	165,301.00	192,600.00	-	192,600.00
Eldercare/Care Coord - 15	7530-100-054-7530-038-LLLL-6110	1/01/15-12/31/15	23,810.00	-	23,810.00	23,810.00	-	23,810.00
SWHDM - 15	7530-491-054-7530-009-L4WM-6110	1/01/15-12/31/15	35,145.00	-	35,145.00	37,341.60	-	37,341.60
SHTP - 15	7530-491-054-7530-009-L4SH-6110	1/01/15-12/31/15	41,727.00	-	41,727.00	41,727.00	-	41,727.00
APS - 15	7530-491-054-7530-009-4AP-6110	1/01/15-12/31/15	192,715.00	-	192,715.00	187,116.00	-	187,116.00
Community Based Senior Programs 15	7530-100-054-7530-036-LLLL-6110	1/01/15-12/31/15	180,544.00	-	180,544.00	180,544.00	-	180,544.00
Total Department of Human Services			1,065,645.00	-	847,115.00	693,824.42	-	1,062,242.60

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2015

Department/Program Title	State Account Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	2015 Local Match	Cumulative Expenditures
			State Share	Local Share				
Department of Transportation:								
County Aid FY11	11-480-078-6320-AKY-6010	N/A	3,164,000.00	-	235,426.31	15,181.90	-	3,142,203.90
County Aid FY12	12-480-078-6320-AK7-6010	N/A	3,164,000.00	-	117,314.98	25,091.01	-	3,162,034.21
County Aid FY13	13-480-078-6320-ALG-6010	N/A	3,200,600.00	-	187,320.31	198,450.32	-	3,200,600.00
County Aid FY14	14-480-078-6320-ALP-6010	N/A	3,403,200.00	-	2,012,917.04	2,611,137.10	-	3,403,200.00
County Aid FY15	15-480-078-6320-ALZ-6010	N/A	3,403,200.00	-	1,337,296.98	1,458,563.30	-	1,458,563.30
Bears Head Rd Sec 3 Resurfacing	N/A	N/A	1,368,536.00	-	289,222.53	29,609.58	-	1,299,488.28
Bears Head Rd Sec 4 Resurfacing	N/A	N/A	1,223,277.00	-	276,187.86	2,513.10	-	1,207,168.77
Brigantine Blvd Sec1A Design	N/A	6/23/14-6/23/16	66,102.00	-	41,807.95	41,807.95	-	41,807.95
Brigantine Blvd Sec 1A Repaving	N/A	8/7/15-8/7/18	1,196,872.95	-	-	62,400.00	-	62,400.00
Brigantine Blvd Sec1B Design	N/A	5/21/15-5/21/17	49,927.00	-	26,614.61	26,614.61	-	26,614.61
Landis Ave/Tuckahoe Rd Repaving	N/A	N/A	1,755,419.00	-	1,068,559.17	1,240,354.52	-	1,240,354.52
Mays Landing Rd Sec 2 Resurface In House Design	N/A	3/20/15-3/20/17	56,242.73	-	31,567.51	34,048.74	-	34,048.74
Tilton Rd Sec 4B Construct/Repave	N/A	9/11/12-9/13/12	1,083,877.00	-	234,255.66	(59,014.27)	-	901,610.15
Tilton Rd Sec 4A Construct/Repave	N/A	N/A	538,066.00	-	124,872.51	(15,295.26)	-	464,080.32
Tilton Rd Sec 4A/4B Inspection	1993-480-078-6320-152-6110	N/A	215,000.00	-	12,320.38	58,853.10	-	160,551.27
Wellington/West End Aves Design	N/A	6/23/14-6/23/16	73,945.00	-	56,399.49	56,399.49	-	56,399.49
Capital Transportation Program - Interest Earned	N/A	1/01/10-12/31/15	-	-	-	9,575.99	-	12,845.87
Casino Revenue Transportation CY15	SCDRTAP	1/1/15-12/31/15	512,971.11	-	396,445.48	497,670.97	-	497,670.97
Casino Revenue Transportation CY14	SCDRTAP	1/1/14-12/31/14	557,463.00	-	65,512.07	15,854.03	-	556,939.57
Local Bridge Bond Program FY01	6220-572-078-6220-023-TCAP-6010	9/19/01-N/A	8,621,239.07	-	-	8,150.96	-	8,621,239.07
Local Bridge Future Needs 2013	13-480-078-6320-ALE-6010	N/A	1,000,000.00	-	900,000.00	100,000.00	-	1,000,000.00
Total Department of Transportation			34,653,937.86	-	7,414,040.84	6,417,967.14	-	30,549,820.99
Department of Education:								
GED Testing Income 2008	5063-100-034-5063-324-H302-3620	N/A	76,701.00	-	5,388.96	9,058.80	-	30,156.82
Total Department of Education			76,701.00	-	5,388.96	9,058.80	-	30,156.82
Department of Environmental Protection and Energy:								
Clean Communities CY2014	4900-765-042-4900-005-V42Y-6020	1/1/14-6/30/15	107,032.83	-	-	7,499.97	-	107,032.80
Clean Communities CY2015	4900-765-042-4900-005-V42Y-6020	1/1/15-6/30/16	129,918.72	-	129,918.72	128,978.51	-	128,978.51
County Environmental Health Act FY2014	08-495-042-4855-001	7/1/13-6/30/14	159,000.00	159,000.00	152,000.00	4,900.00	-	156,900.00
County Environmental Health Act CY2015	08-495-042-4855-001	1/1/15-6/30/15	7,500.00	3,750.00	-	7,500.00	3,750.00	7,500.00
County Environmental Health Act FY2015	08-495-042-4855-001	7/1/14-6/30/15	158,000.00	158,000.00	-	151,000.00	158,000.00	151,000.00
County Environmental Health Act FY2016	08-495-042-4855-001	7/1/15-6/30/16	217,500.00	165,500.00	-	103,391.00	51,000.00	103,391.00
Total Department of Environmental Protection and Energy			778,951.55	486,250.00	281,918.72	403,269.48	212,750.00	654,802.31

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2015

Department/Program Title	State Account Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	2015 Local Match	Cumulative Expenditures
			State Share	Local Share				
Military and Veteran Affairs:								
Veterans Transportation FY15-16	3610-100-067-3610-058-PVET-6130	7/1/15-6/30/16	17,000.00	-	7,080.00	8,500.00	-	8,500.00
Veterans Transportation FY14-15	3610-100-067-3610-058-PVET-6130	7/1/14-6/30/15	17,000.00	-	9,920.00	8,500.00	-	17,000.00
Total Military and Veteran Affairs			34,000.00	-	17,000.00	17,000.00	-	25,500.00
Department of Health:								
Division of Health Services:								
Right To Know 15-16	16-100-046-4771-105-6110	7/1/15-6/30/16	10,544.00	-	5,272.00	5,272.00	-	10,544.00
Right To Know 14-15	15-100-046-4771-105-6110	7/1/14-6/30/15	10,544.00	-	5,272.00	5,272.00	-	10,544.00
Sandy SSBG 2014-15	13-100-046-S023-508-6129-SAND	7/1/14-6/30/15	121,024.00	-	121,024.00	114,402.00	-	121,024.00
PH Preparedness & Response for BT 15-16	16-100-046-4E05-360-6120-7155	7/1/15-6/30/16	243,937.00	-	57,581.00	115,867.00	-	115,867.00
PH Preparedness & Response for BT 14-15	15-100-046-4E05-360-6120-7155	7/1/14-6/30/15	241,962.00	-	187,828.00	120,819.00	-	241,959.00
Total Department of Health			628,011.00	-	376,977.00	361,632.00	-	499,938.00
Division of Alcoholism, Drug Abuse & Addiction Service:								
Comprehensive Alcohol/Drug Abuse Grant 2015	4240-100-046-4052-25	1/1/15-12/31/15	668,379.00	85,552.00	367,602.00	628,389.00	85,048.00	628,389.00
Comprehensive Alcohol/Drug Abuse Grant 2014	4240-100-046-4052-25	1/1/14-12/31/14	663,865.00	82,109.00	217,964.00	51,831.00	-	663,682.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			1,332,244.00	167,661.00	585,566.00	680,220.00	85,048.00	1,292,071.00
Division of Senior Affairs:								
Statewide Respite Care FY15		1/01/15-12/31/15	174,850.00	-	160,211.65	173,193.82	-	173,193.82
Statewide Respite Care FY14	4275-491-046-4143-082-J004-6140	1/01/14-12/31/14	184,268.00	-	5,460.00	(3,115.30)	-	175,021.13
Total Division of Senior Affairs			359,118.00	-	165,671.65	170,078.52	-	348,214.95
Department of Human Services:								
FSC (CFI) & APPI 15-16	1630-100-016-1630-013-MMMM-6130	7/1/15-6/30/16	987,336.00	-	575,939.00	952,561.51	-	952,561.51
FSC (CFI) & APPI 14-15	1630-100-016-1630-013-MMMM-6130	7/1/14-6/30/15	987,336.00	-	411,397.00	(5,808.55)	-	941,469.48
Total Department of Human Services			1,974,672.00	-	987,336.00	946,752.96	-	1,894,030.99
Department of Law and Public Safety:								
Division of Criminal Justice								
Body Armor Replacement FY15	1020-718-066-1020-001-YCJF-6120	N/A	36,252.76	-	-	35,276.27	-	35,276.27
Body Armor Replacement FY14	1020-718-066-1020-001-YCJF-6120	N/A	47,280.20	-	-	3,004.00	-	47,280.20
Insurance Fraud Prevention CY15	1020-100-066-1020-305-YCJD-6110	1/1/15-12/31/15	107,580.00	-	60,937.69	60,937.69	-	60,937.69
Insurance Fraud Prevention CY14	1020-100-066-1020-305-YCJD-6110	1/1/14-12/31/14	181,910.00	-	45,262.03	8,060.38	-	167,827.16
Megan's Law Grant 15-16	13-100-066-1020-364	4/1/15-3/31/16	13,700.00	-	5,931.28	9,605.51	-	9,605.51
Megan's Law Grant 14-15	12-100-066-1020-364	4/1/14-3/31/15	13,589.00	-	7,132.92	4,009.02	-	13,589.00
Innovations Funding CY14	1500-100-066-1500-237-YYYY-6110	1/01/14-12/31/14	120,000.00	-	77,555.44	1,295.81	-	84,493.31
Innovations Funding CY15	1500-100-066-1500-237-YYYY-6110	1/01/15-12/31/15	120,000.00	-	34,197.75	92,300.30	-	92,300.30
Detention Diversion CY15	1500-100-066-1500-083-YG3P-6130	1/1/15-12/31/15	37,132.00	-	23,758.78	36,562.91	-	36,562.91
Detention Diversion CY14	1500-100-066-1500-083-YG3P-6130	1/1/14-12/31/14	37,132.00	-	12,519.60	1,564.95	-	37,132.00
Program Services CY14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	303,735.00	-	136,383.35	(15,854.04)	-	239,087.71
Program Services CY15	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	313,245.00	-	126,140.20	282,520.90	-	282,520.90
Program Management CY15	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	55,550.00	-	35,136.74	54,234.80	-	54,234.80
Program Management CY14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	55,550.00	-	19,126.62	2,768.42	-	55,390.82

COUNTY OF ATLANTIC, NEW JERSEY

Schedule B
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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2015

Department/Program Title	State Account Number	Grant Period	Grant Award		2015 Cash Receipts	2015 Expenditures	2015 Local Match	Cumulative Expenditures
			State Share	Local Share				
Division of Motor Vehicle DDEF-Prosecutor 2014 Total Department of Law and Public Safety	100-078-6400-4000	8/26/14-N/A	15,487.75 1,458,143.71	- -	3,359.00 587,441.40	7,201.70 583,488.62	- -	15,487.75 1,231,726.33
Department of Community Affairs:								
Historic Site Management - Bethlehem Landing 10-12	N/A	7/29/10-7/29/13	30,000.00	10,000.00	-	11,810.10	3,936.70	30,000.00
Handicapped/Disabled Rec 15-16 (ROID)	2016-100-022-8050-035-F157-6120	7/1/15-6/30/16	24,960.00	4,160.00	4,160.00	7,196.04	1,439.21	7,196.04
Handicapped/Disabled Rec 14-15 (ROID)	2015-100-022-8050-035-F157-6120	7/1/14-6/30/15	14,975.00	2,995.00	8,157.41	14,253.98	2,850.80	14,753.96
Handicapped/Disabled Rec 14 (ROID)	2014-100-022-8050-035-F157-6120	1/1/14-12/31/14	23,000.00	4,600.00	13,190.88	909.46	181.89	21,940.01
Total Department of Community Affairs			92,935.00	21,755.00	25,508.29	34,169.58	8,408.60	135,526.20
Department of State:								
Division of Archives and Record Management:								
General Operating Support 14-15	15-100-074-2540-105-6110	7/1/14-6/30/15	7,057.00	-	7,057.00	7,056.11	-	7,056.11
General Operating Support 13-14	14-100-074-2540-105-6110	8/1/13-7/31/14	7,057.00	-	-	(0.89)	-	7,056.11
Council on the Arts Local Arts Program FY15	2530-100-074-2530-032-S003-6130	1/1/15-12/31/15	76,327.00	-	57,246.00	76,327.00	-	76,327.00
Council on the Arts Local Arts Program FY14	2530-100-074-2530-032-S003-6130	1/1/14-12/31/14	74,104.00	-	18,526.00	(1.70)	-	74,102.30
Division of Elections HAVA Section 261 2015 Total Department of State	100-074-2525-011-S003-6130	9/2/15-12/31/15	17,499.10 182,044.10	- -	8,749.55 91,578.55	17,499.10 100,879.62	- -	17,499.10 182,040.62
NJ Governor's Council on Alcohol & Drug Abuse:								
Alliance for Prevention of Drug & Alcohol Abuse 15-16	4219-024-6110	7/1/15-6/30/16	388,541.00	-	14,080.11	56,280.90	-	56,280.90
Alliance for Prevention of Drug & Alcohol Abuse 14-15	4219-024-6110	7/1/14-6/30/15	388,541.00	-	343,776.98	301,754.92	-	343,776.98
Total NJ Governor's Council on Alcohol & Drug Abuse			777,082.00	-	357,857.09	358,035.82	-	400,057.88
Department of Defense:								
State Homeland Security-CyberSecurity FFY14 Total Department of Defense	2014-SS-00099-S01	9/1/14-8/31/16	62,500.00 62,500.00	- -	62,425.00 62,425.00	62,425.00 62,425.00	- -	62,425.00 62,425.00
Total State Financial Assistance			\$ 44,563,712.22	\$ 675,666.00	\$ 12,351,547.50	\$ 11,422,384.09	\$ 306,206.60	\$ 39,154,521.67

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

A. GENERAL

The accompanying schedules of expenditures present the activity of all federal and state financial assistance programs of the County of Atlantic, New Jersey (the "County"). The County is defined in Note A to the County's financial statements – regulatory basis. The 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.

B. BASIS OF ACCOUNTING

The accompanying schedules of financial assistance are presented using the modified basis of accounting in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public official with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America ("GAAP").

Modifications to the accrual basis:

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

C. 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, the County management does not believe such audits would result in material amounts of disallowed costs.

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 various conditions of such contracts.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

D. PUBLIC ASSISTANCE GRANTS

The County is the recipient of Public Assistance Grants which have been audited separately by the State of New Jersey and are not included in the Schedules of Financial Assistance contained in this report. This program is for the operations of the County Welfare Department.

E. RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the County's basic financial statements – regulatory basis. Financial assistance revenue and expenditures are reported in the County's basic 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 Appropriated Reserves	\$ 25,808,958.26
Less: Federal Cash Match	(329,744.49)
Less: State Cash Match	(306,206.60)
Capital Transportation Interest	9,575.99
Federal In-Kind Match	105,744.59
Non Federal/State Grants	(7,460.92)
Public Health Grant Expenditures	1,964,476.82
	<u>\$ 27,245,343.65</u>
Reported on:	
Schedule of Federal Financial Awards	\$ 15,822,959.56
Schedule of State Financial Assistance	11,422,384.09
	<u>\$ 27,245,343.65</u>

F. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended December 31, 2015

Section I - Summary of Auditors' Results

Basic Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weaknesses identified? _____yes X no
- Significant deficiencies identified? _____yes X none reported
- Noncompliance material to financial statements noted? _____yes X no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____yes X no
- Significant deficiencies identified? _____yes X none reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR Section 200.516(a)? _____yes X no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
14.239	Home Investment Partnerships Grant FY 14
14.218	Community Development Block Grant FY 11, FY 12, FY 13, FY 14
17.277	AC Re-Employment Natl Emergency Grant 14-16
20.509	Formula Grants for Rural Areas - CARTS FY 15, FY 16
97.067	State Homeland Security - County FFY 14 and FFY 13 & State Homeland Security - Regional FFY 14 and FFY 13

Dollar threshold used to determine
Type A and Type B Programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X yes _____no

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2015

Section I - Summary of Auditors' Results (Continued)

State Awards

Internal control over major programs:

- Material weakness identified? ☐ yes ☒ no
- Significant deficiencies identified? ☐ yes ☒ none reported

Type of auditors' report issued on compliance for major state programs: *Unmodified*

Any audit findings disclosed that are required to be
Reported in accordance with New Jersey
Circular Letter 15-08-OMB? ☐ yes ☒ no

Identification of major programs:

<u>State Account Number</u>	<u>Name of State Program of Cluster</u>
16-100-046-4E05-360-6120-7155, 15-100-046-4E05-360-6120-7155	PH Preparedness & Response for BT 14-15 and 15-16
1630-100-016-1630-013-MMMM-6130	FSC (CFI) & APPI 14-15 and 15-16
N/A	Landis Ave/Tuckahoe Rd Repaving
16-100-062-4545-314;15-100-062-4545-347;16-767-062-4545-002; 15-100-062-4545-314;15-100-062-4545-347;15-767-062-4545-002	NJ Youth Corps 14-15 and 15-16

Dollar threshold used to determine
Type A and Type B Programs: \$ 750,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2015

Section II – Financial Statement Findings

None reported.

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2015

Section III – Findings and Questioned Costs Relating to Federal Awards and State Financial Assistance.

None reported.