

COUNTY OF ATLANTIC, NEW JERSEY

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

December 31, 2014

COUNTY OF ATLANTIC, NEW JERSEY

TABLE OF CONTENTS

December 31, 2014

	<u>Page Number</u>
Independent Auditors' Report on Schedule of Expenditures of Federal Awards and State Financial Assistance	1
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 OMB Circular A-133 and State of New Jersey Circular Letter 04-04-OMB.....	3
Schedule of Expenditures of Federal Awards.....	6
Schedule of State Financial Assistance.....	10
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.....	14
Schedule of Findings and Questioned Costs.....	16

INDEPENDENT AUDITORS' REPORT ON SCHEDULE 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, 2014 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 State 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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the State of New Jersey Circular Letter 04-04-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 auditor's 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 SCHEDULE 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, the schedules are prepared on the basis of 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 comply with the requirements of the Division of Local Government Services, Department of Community Affairs, 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, 2014.

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, 2014, in accordance with the financial reporting provisions described in Note B.

Mercadien, P.C.
Certified Public Accountants

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

August 17, 2015

**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
OMB CIRCULAR A-133 AND STATE OF NEW JERSEY CIRCULAR LETTER 04-
04-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 County, State of New Jersey's (the "County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplements* 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, 2014. The County's major federal and state programs are identified in the summary of auditor's 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.

Auditor's 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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey Circular Letter 04-04 OMB. Those standards, OMB Circular A-133 and New Jersey Circular Letter 04-04 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 OMB CIRCULAR A-133 AND STATE OF NEW JERSEY CIRCULAR LETTER 04-04-OMB (CONTINUED)

Auditor's 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, 2014.

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 OMB Circular A-133 and New Jersey Circular Letter 04-04-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 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. 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 or 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.

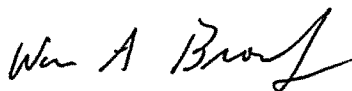
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY OMB CIRCULAR A-133 AND STATE OF NEW JERSEY CIRCULAR LETTER 04-04-OMB (CONTINUED)

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 OMB Circular A-133 and New Jersey Circular Letter 04-04-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 OMB Circular A-133 and New Jersey Circular Letter 04-04-OMB

We have audited the financial statements of the various funds and account group of the County as of and for the year ended December 31, 2014, and the related notes to financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 16, 2015, 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 OMB Circular A-133 and New Jersey Circular Letter 04-04-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
License No. 554

**MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS**

August 17, 2015

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2014

Schedule A
Page 1 of 4

Department/Program Title	Federal CFDA Number	Pass-Through Identify Number	Grant Period	Grant Award		2014 Cash Receipts	2014 Expenditures	2014 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share					
Department of Labor: Employment Training Administration:										
Direct Award:										
WIA Adult 13-14	17.258	N/A	7/1/13-6/30/14	\$ 1,646,828.00	\$ -	\$ 1,601,677.00	\$ 1,601,679.21	\$ -	\$ 1,601,679.21	\$ -
WIA Adult 14-15	17.258	N/A	7/1/14-6/30/15	1,741,113.00	-	173,589.00	173,588.80	-	173,588.80	-
WIA Youth 12-13	17.259	N/A	7/1/12-6/30/13	1,712,155.00	-	140,828.00	115,054.15	-	1,712,155.00	-
WIA Youth 12-13	17.259	N/A	7/1/12-6/30/13	1,727,180.00	-	460,609.38	434,044.11	-	1,727,180.00	-
WIA Youth 13-14	17.259	N/A	7/1/13-6/30/14	1,706,224.00	-	1,277,157.62	1,291,608.20	-	1,291,608.20	-
WIA Dislocated Worker 13-14	17.278	N/A	7/1/13-6/30/14	1,527,877.00	-	1,167,137.00	1,167,140.19	-	1,167,140.19	-
WIA Dislocated Worker 12-13	17.278	N/A	7/1/12-6/30/13	1,410,226.00	-	125,199.00	116,214.59	-	1,410,226.00	-
Urban Gateway Enhancement 2013	17.xxx	N/A	6/1/13-10/31/13	32,000.00	-	29,151.44	3,900.79	-	29,151.44	-
Passed through NJ State Department of Labor:										
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	-	1,169,213.00	1,364,331.09	-	1,364,331.09	-
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	-	2,446,380.00	2,226,835.11	-	2,226,835.11	-
Total Department of Labor				18,366,213.00	-	8,590,941.44	8,494,396.24	-	12,703,895.04	-
Department of Housing and Urban Development:										
Office of Community Planning and Development:										
Passed through NJ State Department of Community Affairs:										
Home Investment Partnerships Grant FY13	14.239	86-0205-0-1-604	9/1/13-8/31/20	431,531.00	-	211,026.15	-	-	431,531.00	-
Home Investment Partnerships Grant FY12	14.239	86-0205-0-1-604	09/01/12-08/31/19	428,254.00	-	27,738.00	-	-	428,254.00	-
Home Investment Partnerships Grant FY11	14.239	86-0205-0-1-604	09/01/11-08/31/17	678,142.00	-	15,370.00	-	-	678,142.00	-
Home Investment Partnerships Grant FY10	14.239	86-0205-0-1-604	9/1/10-8/31/16	766,606.00	-	10,000.00	-	-	-	-
Home Investment Partnerships Grant FY09	14.239	86-0205-0-1-604	09/01/09-08/31/15	773,958.00	-	18,351.00	-	-	773,958.00	-
Community Development Block Grant FY08	14.218	86-0205-0-1-604	09/01/08-08/31/14	700,196.00	-	(76,126.19)	-	-	700,196.00	-
Community Development Block Grant FY12	14.218	86-0205-0-1-604	9/1/13-8/31/20	1,069,866.00	-	508,714.93	7,547.61	-	982,312.61	-
Community Development Block Grant FY11	14.218	86-0205-0-1-604	09/01/12-08/31/19	1,087,317.00	-	329,657.77	14,984.53	-	1,017,317.00	-
Community Development Block Grant FY10	14.218	86-0205-0-1-604	09/01/11-08/31/17	1,332,975.00	-	185,904.55	28,867.00	-	1,262,979.00	-
Community Development Block Grant FY09	14.218	86-0205-0-1-604	09/01/10-08/31/16	1,424,682.00	-	197,360.81	35,737.00	-	1,424,682.00	-
Community Development Block Grant FY08	14.218	86-0205-0-1-604	09/01/09-08/31/15	1,467,932.00	-	115,907.00	82,732.00	-	1,467,932.00	-
Community Development Block Grant FY07	14.218	86-0205-0-1-604	09/01/08-08/31/14	1,671,395.00	-	149,649.68	2,067.41	-	1,671,395.00	-
Community Development Block Grant FY06	14.218	86-0205-0-1-604	09/01/07-08/31/12	1,365,600.00	-	36,968.76	-	-	1,365,600.00	-
Community Development Block Grant FY04	14.218	86-0205-0-1-604	09/01/06-08/31/11	1,465,761.00	-	67,581.00	-	-	1,464,577.53	-
			9/1/04-9/1/14	1,708,000.00	-	4,074.50	-	-	-	-
Total Department of Housing and Urban Development				16,372,219.00	-	1,802,177.96	171,935.55	-	13,668,876.14	-

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended December 31, 2014

Schedule A
Page 2 of 4

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Federal Share	Grant Award Local Share	2014 Cash Receipts	2014 Expenditures	2014.00 Local Match	Cumulative Expenditures	Cumulative Match
Department of Health and Human Services:										
Administration for Children and Families:										
Passed through NJ State Department of Human Services:										
N/D Law 2014	93.563	7550-215-152301-609-009-21123	10/1/13-9/30/14	71,177.56	-	71,177.56	71,177.56	-	71,177.56	-
Personal Care Attendant CY14 (PASP)	93.569	75-1504-0-1-506	1/1/14-12/31/14	35,400.00	-	35,400.00	33,908.07	-	33,908.07	-
Youth Services Coordinator CY14	93.569	75-1504-0-1-506	1/1/14-12/31/14	39,825.00	-	39,825.00	38,146.57	-	38,146.57	-
Runaway Youth And Homeless CY13	93.569	75-1504-0-1-506	1/1/13-12/31/13	90,023.00	-	-	8,390.66	-	90,023.00	-
Runaway Youth And Homeless CY14	93.569	75-1504-0-1-506	1/1/14-12/31/14	90,023.00	-	90,023.00	90,023.00	-	90,023.00	-
Try It (TSSA) CY14	93.569	75-1504-0-1-506	01/01/14-12/31/14	60,881.00	-	60,881.00	57,073.81	-	57,073.81	-
Try It (TSSA) CY13	93.569	75-1504-0-1-506	1/1/13-12/31/13	60,881.00	-	-	10.68	-	60,881.00	-
Family Crisis Intervention CY14	93.569	75-1504-0-1-506	01/01/14-12/31/14	26,994.00	-	26,994.00	25,898.50	-	25,898.50	-
Mental Health Admin Case Mgmt FY13-14	93.569	7700-100-054-S820-029-L111-6130	1/1/14-12/31/14	9,000.00	-	9,000.00	8,620.69	-	8,620.69	-
Federal Runaway 12-13	93.623	90CY2509-03-00	09/30/12-09/29/13	194,860.00	-	46,837.08	194,171.69	-	194,171.69	-
CIACC-Superstorm Sandy	93.x0x	Unknown	1/1/14-12/31/14	27,000.00	-	27,000.00	27,000.00	-	27,000.00	-
Youth Shelter Renovations 2009	93.x0x	7570-561-054-7570-001-L111-7010	N/A	27,569.00	-	-	4,668.50	-	27,569.00	-
Health Resources and Services Administration										
Passed through NJ State Department of Human Services:										
Special Child Health Case Mgmt 14-15	93.994	75-0350-0-1-550	7/1/14-6/30/15	81,653.00	-	-	81,653.00	-	81,653.00	-
Special Child Health Case Mgmt FY13-14	93.994	75-0350-0-1-550	7/1/13-6/30/14	120,946.00	-	104,972.00	28,689.02	-	104,972.02	-
Centers for Medicare and Medicaid Services										
Passed through NJ State Department of Human Services:										
Medicaid Match	93.778	7530-100-054-7530-056-L111-6110-MEDB	01/01/14-12/31/14	15,490.00	-	15,490.00	15,490.00	-	15,490.00	-
State Health Insurance Program (SHIP) 14-15	93.779	4275-100-046-4141-056-J004-6110	4/1/14-3/31/15	21,500.00	-	17,000.00	21,363.15	-	21,363.15	-
State Health Insurance Program (SHIP) 13-14	93.779	4275-100-046-4141-056-J004-6110	4/1/13-3/31/14	27,000.00	-	-	119.88	-	27,000.00	-
Administration for Community Living:										
Passed through NJ State Department of Human Services:										
Title II-D(F) 13	93.043	13-100-054-7530-060-6110-13D	01/01/13-12/31/13	26,160.00	-	(2,656.00)	(2,553.50)	-	23,504.50	-
Title II-D(F) 14	93.043	7530-100-054-7530-060-L111-6110	01/01/14-12/31/14	25,814.00	-	14,191.00	25,726.00	-	25,726.00	-
Title II-D MED MGT 12	93.043	7530-100-054-7530-060-L111-6110	01/01/12-12/31/12	-	-	(84.00)	-	-	-	-
Title II-D MED MGT 13	93.043	13-100-054-7530-060-6110-13D	01/01/13-12/31/13	66,351.90	-	84.00	-	-	-	-
Title II-B 12	93.044	12-100-046-4144-061-J004-6110-09B	01/01/12-12/31/12	375,319.00	-	(41,874.00)	17,793.88	-	24,501.72	-
Title II-B 13	93.044	13-100-054-7530-056-6110-13C1	01/01/13-12/31/13	395,232.00	-	13,268.00	356,174.76	-	356,174.76	-
Title II-B 14	93.044	7530-100-054-7530-058-L111-6110	01/01/14-12/31/14	395,232.00	-	200,311.00	361,231.11	-	361,231.11	-
Title II-C-1 12	93.045	12-100-046-4144-061-J004-6110-09C1	01/01/12-12/31/12	45,736.85	-	(39,345.00)	-	-	-	-
Title II-C-2 12	93.045	12-100-046-4144-061-J004-6110-09C2	01/01/12-12/31/12	24,749.45	-	(7,448.00)	-	-	-	-
Title II-C-1 13	93.045	13-100-054-7530-056-6110-13C2	01/01/13-12/31/13	390,810.00	-	7,556.00	13,831.27	-	359,021.00	-
Title II-C-2 13	93.045	13-100-054-7530-056-6110-13C2	01/01/13-12/31/13	202,968.00	-	(12.00)	3,908.62	-	195,508.00	-
Title II-C-1 14	93.045	7530-100-054-7530-058-L111-6110	01/01/14-12/31/14	466,554.72	-	217,086.00	429,842.65	-	429,842.65	-
Title II-E 12	93.052	7530-100-054-7530-058-L111-6110	01/01/14-12/31/14	280,401.00	-	105,330.00	239,631.76	-	239,631.76	-
Title II-E 13	93.052	12-100-046-4144-331-J004-6110-09E	01/01/12-12/31/12	(228.54)	-	(7,387.00)	-	-	-	-
Title II-E 14	93.052	13-100-054-7530-062-6110-13E	01/01/13-12/31/13	143,068.00	-	(23,077.00)	(30,464.00)	-	112,504.00	-
USDA - 13	93.053	13-100-054-7530-039-6110	01/01/14-12/31/14	176,780.00	-	97,871.00	156,727.00	-	156,727.00	-
USDA - 14	93.053	7530-100-054-7530-039-L111-6110	01/01/13-12/31/13	189,781.00	-	-	3,165.58	-	190,781.00	-
MIPPA 13-14	93.071	14-100-054-7530-088-6110-AAA	11/1/14-9/30/14	40,000.00	-	42,344.00	187,348.45	-	187,348.45	-
SSBG - 12	93.667	12-100-046-4144-248-J004-6110	01/01/12-12/31/12	2,980.60	-	20,000.00	40,000.00	-	40,000.00	-
SSBG - 14	93.667	7530-100-054-7530-038-L111-6110	01/01/14-12/31/14	376,844.00	-	45,950.00	376,844.00	-	376,844.00	-
Sandy SSBG Medically Fragile Children 15	93.667	13-100-046-S001-521-6140-SAND	7/1/14-6/30/15	90,000.00	-	149,460.00	90,000.00	-	90,000.00	-
SSBG-Sandy	93.095	7530-100-054-7531-100-SS29-6110	01/01/14-12/31/14	695,077.00	-	571,610.00	675,998.00	-	675,998.00	-
Match - 14	93.x0x	7530-100-054-7530-038-L111-6110	01/01/14-12/31/14	94,446.00	-	22,458.00	90,443.00	-	90,443.00	-
County Match - 14	N/A	N/A	01/01/14-12/31/14	-	223,000.00	-	-	223,000.00	-	223,000.00
Total Department of Health and Human Services				5,299,191.54	223,000.00	1,930,245.64	3,191,606.71	223,000.00	4,911,158.01	223,000.00

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended December 31, 2014

Schedule A
Page 3 of 4

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award Federal Share	Local Share	2014 Cash Receipts	2014 Expenditures	2014.00 Local Match	Cumulative Expenditures	Cumulative Match
Department of Justice:										
Office of Juvenile Justice and Delinquency Prevention:										
Passed through the NJ State Department of Law and Public Safety:										
Family Court CY13	16.523	75-1504-0-1-506	1/1/13-12/31/13	153,581.00	-	153,133.89	4,870.02	-	153,295.01	-
Family Court CY14	16.523	75-1504-0-1-506	1/1/14-12/31/14	151,144.00	-	97,253.96	143,094.07	-	143,094.07	-
Juvenile Accountability Block Grant CY14	16.523	1500-100-066-1500-121-YSAC-6010	1/1/14-12/31/14	13,447.00	1,494.00	-	3,102.30	344.70	4,446.90	494.10
Juvenile Accountability Block Grant CY13	16.523	1500-100-066-1500-121-YSAC-6010	1/1/13-12/31/13	17,417.00	1,935.00	14,219.72	9,798.82	1,089.20	17,417.00	1,935.00
Juvenile Accountability Incentive Blk Grant CY12	16.523	1500-100-066-1500-121-YSAC-6010	01/01/12-12/31/12	31,811.00	3,181.00	18,365.53	-	-	28,630.00	3,181.00
Office for Victims of Crime:										
Passed through the NJ State Department of Law and Public Safety:										
Victim Witness Advocacy VOCA 14-15	16.575	2013-100-033-1020-142	6/1/14-6/14/15	319,005.00	79,751.00	-	164,593.81	69,422.07	164,593.81	69,422.07
Victim Witness Advocacy VOCA 13-14	16.575	2012-100-033-1020-142	6/1/13-5/31/14	327,712.00	81,928.00	327,712.00	181,763.00	40,964.00	327,712.00	81,928.00
Victim Witness Advocacy VAWF 12-14	16.575	100-066-1020-093	11/1/12-06/30/14	59,449.00	-	54,203.64	40,707.14	-	59,048.03	-
Same/Sart FY14	16.575	13-100-066-1020-142	10/1/13-9/30/14	77,832.00	19,458.00	53,507.40	76,959.99	-	76,959.99	19,458.00
Violence Against Women Office:										
Passed through the NJ State Department of Law and Public Safety:										
Victim Witness Advocacy VAWA 2014	16.588	2011-100-066-1020-246	1/1/14-12/31/14	45,061.00	15,020.00	23,670.91	41,424.07	15,020.00	41,424.07	15,020.00
Victim Witness Advocacy VAWA 2013	16.588	2011-100-066-1020-246	5/1/13-12/31/13	55,944.00	18,648.00	55,944.00	3,081.52	-	55,944.00	18,648.00
Bureau of Justice Assistance:										
Passed through the NJ State Department of Law and Public Safety:										
SCAAP Grant FY14	16.606	15-0404-0-1-754	N/A	85,332.00	-	85,332.00	-	-	-	-
SCAAP Grant FY12	16.606	15-0404-0-1-754	N/A	112,071.00	-	-	26,087.85	-	55,605.85	-
SCAAP Grant FY11	16.606	15-0404-0-1-754	7/1/11-6/30/12	145,482.00	-	-	18,123.73	-	145,482.00	-
SCAAP Grant FY10	16.606	15-0404-0-1-754	N/A	84,027.00	-	-	84,027.00	-	84,027.00	-
SCAAP Grant FY09	16.606	15-0404-0-1-754	07/01/08-06/30/09	170,515.00	-	-	12,920.29	-	170,515.00	-
Bulletproof Vest Partnership Grant FY12	16.607	15-0404-0-1-754	04/01/12-03/31/14	5,324.48	-	-	908.28	-	5,324.48	-
Narcotics Task Force CY14	16.738	12-100-066-1020-364	7/1/13-6/30/14	156,024.00	-	114,075.95	80,413.86	-	156,014.25	-
National Institute of Justice:										
Passed through the NJ State Department of Law and Public Safety:										
Coverdell Forensic Program 09-10	16.742	09-CD-BX-0025	10/01/09-03/31/11	29,956.20	-	10,800.00	-	-	-	-
Coverdell Forensic Program 10-11	16.742	10-CD-BX-0025	10/01/10-09/30/12	27,517.14	-	3,256.90	2,760.49	-	26,261.08	-
Coverdell Forensic Program 11-12	16.742	11-CD-BX-0025	10/01/11-09/30/12	75,604.58	-	2,710.00	(9,657.60)	-	45,527.64	-
Coverdell Forensic FY12	16.742	12-CD-BX-0025	1/1/13-3/31/14	35,099.00	-	4,410.12	-	-	4,410.12	-
Passed through the NJ Division of Motor Vehicles:										
Drunk Driving Enforcement Fund 2010-Prosecutor	16.000	6400-100-078-6400-xxxx-yyyy	N/A	8,269.84	-	-	479.85	-	8,149.84	-
Total Department of Justice				2,187,625.24	221,415.00	1,018,596.02	885,458.49	126,839.97	1,773,883.14	210,086.17
Department of Transportation:										
Federal Transit Administration:										
Direct Award:										
Sub-Regional Transportation 14-15	20.xxx	N/A	7/1/14-6/30/15	92,000.00	-	23,084.50	23,084.50	-	23,084.50	-
Sub-Regional Transportation 13-14	20.xxx	N/A	7/1/13-6/30/14	92,000.00	-	92,000.00	92,000.00	-	92,000.00	-
New Freedom 12-15	20.521	N/A	7/1/12-6/30/15	86,482.00	-	30,408.27	32,196.53	-	61,796.34	-

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended December 31, 2014

Schedule A
Page 4 of 4

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award Federal Share Local Share	2014 Cash Receipts	2014 Expenditures	2014 Local Match	Cumulative Expenditures	Cumulative Match
Passed through NJ State Department of Transportation and NJ Transit:									
Urban Mass Transit - CARTS FY14	20.509	FTA-69-1129-0-1-401; 69-8303-0-2-401	7/1/13-6/30/14	291,977.00	291,977.00	156,977.00	52,325.00	291,977.00	97,325.00
Urban Mass Transit - CARTS FY15	20.509	FTA-69-1129-0-1-401; 69-8303-0-2-401	7/1/14-6/30/15	303,911.00	-	53,166.65	17,722.22	53,166.65	17,722.22
National Highway Traffic Safety Administration									
Passed through NJ State Department of Transportation:									
DRE Pilot Program 13-14	20.601	1160-100-066-1160-057-YHTS-6010	10/1/13-9/30/14	30,000.00	21,564.00	18,547.00	-	18,547.00	-
DRE Pilot Program 14-15	20.601	1160-100-066-1160-057-YHTS-6010	10/1/14-9/30/15	32,000.00	-	10,200.00	-	10,200.00	-
Cares for Kids Grant FY14	20.602	1160-100-066-1160-113-YHTS-6120	10/1/13-9/30/14	14,550.00	14,535.22	14,535.22	-	14,535.22	-
Click It or Ticket 2014	20.602	1160-100-066-1160-113-YHTS-6020	5/1/14-6/1/14	4,000.00	4,000.00	4,000.00	-	4,000.00	-
County DWI Traffic Enforcement FFY13-14	20.605	1160-100-066-1160-057-YHTS-6020	10/1/13-9/30/14	65,000.00	53,887.70	53,887.70	-	53,887.70	-
Drunk Driving Enforcement 2014 Sheriff	20.605	1160-100-066-1160-125-YHTS-6020	N/A	2,002.59	2,002.59	1,137.41	-	1,137.41	-
Highway Traffic Safety 14-15	20.600	1160-100-066-1160-047-YHTS-6010	10/1/14-9/30/15	34,400.00	-	2,975.00	-	2,975.00	-
Highway Traffic Safety 13-14	20.600	1160-100-066-1160-047-YHTS-6010	10/1/13-9/30/14	34,400.00	34,268.37	31,268.37	-	34,268.37	-
Total Department of Transportation:				1,082,722.59	567,727.65	493,975.68	70,047.22	661,575.19	115,047.22
Institute of Museum and Library Services:									
Passed Through NJ State Library:	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 Homeland Security:									
Passed Through NJ Office of Homeland Security and Preparedness:									
Hazard Mitigation Plan Grant	97.039	HMSGP-DR-4086-006	12/18/13-9/29/15	112,500.00	-	112,500.00	-	112,500.00	-
Emergency Management Assistance FFY12	97.042	1200-100-066-1200-726-YEMR-6110	01/01/12-12/31/12	80,000.00	-	25,000.00	-	80,000.00	-
State Homeland Security-County FFY14	97.073	2014-SS-00032	9/1/14-8/31/16	100,000.00	-	3,518.00	-	3,518.00	-
State Homeland Security-Regional FFY14	97.073	2014-SS-00032	9/1/14-8/31/16	192,809.50	-	18,151.42	-	18,151.42	-
State Homeland Security-County FFY13	97.073	2013-SS-00032	9/1/13-8/31/15	100,000.00	50,023.02	94,312.29	-	97,761.29	-
State Homeland Security-Regional FFY13	97.073	2013-SS-00032	9/1/13-8/31/15	155,901.70	114,143.19	103,798.71	-	154,865.37	-
State Homeland Security Program FY12	97.073	2012-SS-00173-S01	9/1/12-8/31/14	260,884.45	121,758.46	63.40	-	260,884.45	-
State Homeland Security Program FY11	97.073	2011-SS-00120-S01	01/01/11-08/31/14	506,503.28	214,522.84	1,538.25	-	506,503.28	-
Total Department of Homeland Security				1,506,598.93	500,447.51	358,892.07	-	1,234,183.81	-
Total Federal Financial Awards				\$ 44,844,637.88	\$ 14,438,203.80	\$ 13,596,254.74	\$ 419,887.19	\$ 34,981,638.91	\$ 548,133.39

See notes to schedule of expenditures of federal awards and state financial assistance

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF STATE FINANCIAL ASSISTANCE Year Ended December 31, 2014

Schedule B
Page 1 of 4

Department/Program Title	State Account Number	Grant Period	Grant Award State Share	Local Share	2014 Cash Receipts	2014 Expenditures	2014 Local Match	Cumulative Expenditures	Cumulative Match
Department of Labor:									
Division of Employment and Training Services:									
Learning Link 13-14	14-767-062-4545-003	7/1/13-6/30/14	\$ 84,000.00	\$ -	\$ 51,953.00	\$ 47,285.61	\$ -	\$ 71,003.35	\$ -
Learning Link 14-15	15-767-062-4545-003	7/1/14-6/30/15	119,000.00	-	775.00	775.00	-	775.00	-
15-100-062-4545-314;15-100-062-4545-347;15-767-062-4545-002									
NJ Youth Corps 14-15	14-100-062-4545-314;14-100-062-4545-347;14-767-062-4545-002	7/1/14-6/30/15	386,425.00	-	137,007.00	172,804.97	-	172,804.97	-
NJ Youth Corps 13-14	13-100-062-4545-314;13-100-062-4545-347;13-767-062-4545-002	7/1/13-6/30/14	386,384.00	-	275,912.00	220,229.24	-	386,010.08	-
NJ Youth Corps 12-13	12-100-062-4545-314;12-100-062-4545-347;12-767-062-4545-002	7/1/12-6/30/13	376,005.00	-	-	(117.95)	-	336,925.00	-
Smart STEPS FY14	14-780-062-4545-005	N/A	9,630.00	-	8,880.00	9,630.00	-	9,630.00	-
Youth Symposium Career Exploration 14-15	14-100-062-4545-362	6/30/14-9/1/15	31,825.00	-	-	19,175.88	-	19,175.88	-
Total Department of Labor			1,393,270.00	-	474,527.00	469,782.75	-	996,324.28	-
State Department of Human Services:									
Division on Aging:									
APS - 12	12-491-046-4144-076-J004-6110	01/01/12-12/31/12	8,686.90	-	17,201.00	-	-	-	-
Community Based Senior Programs	13-100-054-7530-081-06110	01/01/13-12/31/13	-	-	21,647.00	-	-	-	-
SWHDM - 13	13-100-054-7530-013-6110	01/01/13-12/31/13	31,758.00	-	-	2,298.79	-	31,758.00	-
APS - 13	13-100-054-7530-038-06110	01/01/13-12/31/13	159,704.00	-	-	6,598.14	-	159,704.00	-
COLA - 14	7530-100-054-7530-038-L5SS-6110	01/01/14-12/31/14	192,600.00	-	94,144.00	192,600.00	-	192,600.00	-
Eldercare/Care Coord - 14	7530-100-054-7530-038-LLLL-6110	01/01/14-12/31/14	23,810.00	-	11,907.00	23,810.00	-	23,810.00	-
SWHDM - 14	7530-491-054-7530-009-LAWH-6110	01/01/14-12/31/14	36,845.00	-	19,273.00	35,932.29	-	35,932.29	-
SHTP - 14	7530-491-054-7530-009-LASH-6110	01/01/14-12/31/14	41,727.00	-	20,829.00	41,727.00	-	41,727.00	-
APS - 14	7530-491-054-7530-009-4AP-6110	01/01/14-12/31/14	192,715.00	-	113,443.00	188,496.32	-	188,496.32	-
Community Based Senior Programs	7530-100-054-7530-036-LLLL-6110	01/01/14-12/31/14	169,544.00	-	79,272.00	143,989.57	-	143,989.57	-
Total Department of Human Services			857,389.90	-	377,716.00	635,452.11	-	819,017.18	-
Department of Transportation:									
County Aid FY09	09-480-078-6320-AKH-6010	N/A	3,164,000.00	-	387,333.89	-	-	2,407,579.14	-
County Aid FY10	10-480-078-6320-AKP-6010	N/A	4,226,000.00	-	547,276.99	(10,261.49)	-	4,215,738.51	-
County Aid FY11	11-480-078-6320-AKY-6010	N/A	3,164,000.00	-	1,227,369.21	536,745.18	-	3,127,022.00	-
County Aid FY12	12-480-078-6320-AK7-6010	N/A	3,164,000.00	-	2,320,106.40	2,969,367.20	-	3,136,943.20	-
County Aid FY13	13-480-078-6320-ALG-6010	N/A	3,200,600.00	-	1,870,225.84	3,002,149.68	-	3,002,149.68	-
County Aid FY14	14-480-078-6320-ALP-6010	N/A	3,403,200.00	-	-	792,062.90	-	792,062.90	-
Airport Circle Federal Aid 2010	N/A	N/A	5,976,529.00	-	-	82,865.97	-	4,896,641.80	-
Bears Head Rd Sec 3 Resurfacing	N/A	N/A	1,313,488.00	-	1,010,265.75	1,269,878.70	-	1,269,878.70	-
Bears Head Rd Sec 4 Resurfacing	N/A	N/A	1,223,277.00	-	930,980.91	1,204,655.67	-	1,204,655.67	-
Fire Rd Sec 5 Resurfacing	N/A	N/A	1,005,705.00	-	445,830.13	2,212.71	-	828,112.32	-
Fire Rd Sec 5 Inspection	N/A	N/A	126,000.00	-	98,342.21	3,768.08	-	98,342.21	-
Landis Ave Design	N/A	N/A	120,850.00	-	52,965.99	52,680.14	-	52,965.99	-
Tilton Rd Sec 4B Construct/Repave	N/A	9/1/12-9/13/12	1,083,877.00	-	658,534.49	-	-	960,624.42	-
Tilton Rd Sec 4A Construct/Repave	N/A	N/A	539,066.00	-	330,387.81	-	-	479,375.58	-
Tilton Rd Sec 4A/B Inspection	1993-480-078-6320-152-6110	N/A	215,000.00	-	74,784.41	10,006.81	-	101,698.17	-

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2014

Schedule B
Page 2 of 4

Department/Program Title	State Account Number	Grant Period	Grant Award State Share	Local Share	2014 Cash Receipts	2014 Expenditures	2014 Local Match	Cumulative Expenditures	Cumulative Match
Urban Gateway Enhancement Program 2014	N/A	6/1/14-10/31/14	32,000.00	-	-	32,000.00	-	32,000.00	-
Weymouth Furnace Bridge Design	N/A	N/A	94,400.00	-	-	94,400.00	-	94,400.00	-
Capital Transportation ATP FY09	6320-480-078-6320-AJ7-TCAP-6010	N/A	3,164,000.00	-	-	(85,902.25)	-	3,078,097.75	-
Capital Transportation ATP FY08	6320-480-078-6320-AJ7-TCAP-6010	N/A	3,163,000.00	-	42,087.02	(1,320.00)	-	3,161,680.00	-
Capital Transportation Program - Interest Earned	N/A	01/01/12-12/31/12	-	-	-	1,180.93	-	3,269.88	-
Casino Revenue Transportation CY14	SCDRTP	1/1/14-12/31/14	557,463.00	-	491,427.50	541,085.54	-	541,085.54	-
Casino Revenue Transportation CY13	SCDRTP	1/1/13-12/31/13	695,827.52	-	46,395.60	(191.31)	-	694,040.74	-
Local Bridge Bond Program FY01	6220-572-078-6220-023-TCAP-6010	9/19/01-N/A	8,621,239.07	-	-	(8,149.10)	-	8,613,089.11	-
Local Bridge Future Needs 2013	N/A	N/A	1,000,000.00	592,000.00	-	900,000.00	-	900,000.00	-
Local Bridge Future Needs FY12	12-480-078-6320-ANG-6010	8/31/12-N/A	1,000,000.00	-	247,826.08	-	-	1,000,000.00	-
Local Bridge Future Needs FY11	11-480-078-6320-AKW-6010	N/A	1,000,000.00	-	391,215.10	-	-	1,000,000.00	-
Total Department of Transportation			51,252,521.59	592,000.00	11,173,365.33	11,389,245.36	-	45,691,452.31	-
Department of Education:									
GED Testing Income 2008	5063-100-034-5063-324-H302-3620	N/A	76,701.00	-	20,981.00	1,882.40	-	21,098.02	-
HUB Libraries 05-05	52-0-5414000-56100	05/01/05-04/30/06	43,890.00	-	43,890.00	-	-	43,217.79	-
Total Department of Education			120,591.00	-	64,871.00	1,882.40	-	64,315.81	-
Department of Environmental Protection and Energy:									
Flood Management Plan 05-08	4895-573-042-4895-004-VVVV-6010	N/A	200,000.00	-	119,988.93	-	-	200,000.00	-
Clean Communities CY 2013	4900-765-042-4900-005-V42Y-6020	1/1/13-6/30/14	113,743.65	-	-	20,000.00	-	113,743.65	-
Clean Communities CY2014	4900-765-042-4900-005-V42Y-6020	1/1/14-6/30/15	107,032.83	-	107,032.83	99,532.83	-	99,532.83	-
County Environmental Health Act 2013	08-485-042-4855-001	1/1/13-12/31/13	140,340.00	99,340.00	81,920.00	44,210.00	24,835.00	136,840.00	99,340.00
County Environmental Health Act FY2014	08-485-042-4855-001	7/1/13-6/30/14	159,000.00	159,000.00	-	147,100.00	159,000.00	147,100.00	159,000.00
County Environmental Health Act CY2014	08-485-042-4855-001	1/1/14-12/31/14	47,905.00	9,000.00	45,655.00	47,905.00	9,000.00	47,905.00	9,000.00
Total Department of Environmental Protection and Energy			768,021.48	287,340.00	354,606.76	358,747.83	192,835.00	745,121.48	287,340.00
Military and Veteran Affairs:									
Veterans Transportation FY14-15	3610-100-067-3610-058-PVET-6130	7/1/14-6/30/15	17,000.00	-	7,080.00	8,500.00	-	8,500.00	-
Veterans Transportation FY13-14	3610-100-067-3610-058-PVET-6130	7/1/13-6/30/14	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:									
Right To Know 14-15	15-100-046-4771-105-6110	7/1/14-6/30/15	10,544.00	-	2,636.00	5,272.00	-	5,272.00	-
Right To Know 2013-14	4230-100-046-4771-105-J002-6110	7/1/13-6/30/14	10,544.00	-	7,908.00	5,272.00	-	10,544.00	-
Sandy SSBG 2014-15	13-100-046-5023-508-6129-SAND	7/1/14-6/30/15	121,024.00	-	-	6,622.00	-	6,622.00	-
PH Preparedness & Response for BT 14-15	15-100-046-4E05-360-6120-7155	7/1/14-6/30/15	241,962.00	-	54,131.00	121,140.00	-	121,140.00	-
PH Preparedness & Response for BT 13-14	4230-100-046-4L10-360-J002-6120	7/1/13-6/30/14	418,370.00	6,349.00	391,931.00	232,448.00	-	391,931.00	14,984.00
Total Department of Health			802,444.00	6,349.00	456,606.00	370,754.00	-	535,509.00	14,984.00

COUNTY OF ATLANTIC, NEW JERSEY

Schedule B
Page 3 of 4

SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2014

Department/Program Title	State Account Number	Grant Period	Grant Award State Share	Grant Award Local Share	2014 Cash Receipts	2014 Expenditures	2014 Local Match	Cumulative Expenditures	Cumulative Match
Division of Alcoholism, Drug Abuse & Addiction Service: Comprehensive Alcohol/Drug Abuse Grant 2014	4240-100-046-4052-26	1/1/14-12/31/14	663,865.00	82,109.00	445,718.00	611,882.00	82,078.00	611,851.00	82,078.00
Comprehensive Alcohol/Drug Abuse Grant 2013	4240-100-046-4052-25	1/1/13-12/31/13	707,280.00	91,736.00	488,093.00	59,940.00	-	692,955.00	89,486.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			1,371,145.00	173,845.00	933,811.00	671,822.00	82,078.00	1,304,807.00	171,564.00
Division of Senior Affairs: Statewide Respite Care FY14	4275-491-046-4143-082-J004-6140	01/01/14-12/31/14	184,268.00	-	169,560.81	178,136.43	-	178,136.43	-
Statewide Respite Care FY13	4275-491-046-4143-082-J004-6140	1/1/13-12/31/13	171,850.00	-	(2,080.54)	(1,586.57)	-	155,181.04	-
Total Division of Senior Affairs			356,118.00	-	167,480.27	176,549.86	-	333,317.47	-
Department of Human Services: FSC (CFI) & APPI 14-15	1630-100-016-1630-013-MMM-6130	7/1/14-6/30/15	987,336.00	-	575,939.00	947,278.03	-	947,278.03	-
CFI & APPI 13-14	1630-100-016-1630-013-MMM-6130	7/1/13-6/30/14	1,487,069.00	-	619,622.00	(67,218.17)	-	1,383,154.72	-
CFI & APPI 12-13	1630-100-016-1630-013-MMM-6130	07/01/12-06/30/13	1,490,769.00	-	(89,049.00)	-	-	1,394,719.47	-
Total Department of Human Services			3,965,174.00	-	1,099,512.00	880,059.86	-	3,725,152.22	-
Department of Law and Public Safety: Division of Criminal Justice Body Armor Replacement FY14	1020-718-066-1020-001-YCJF-6120	N/A	47,280.20	-	-	44,276.20	-	44,276.20	-
Insurance Fraud Prevention CY14	1020-100-066-1020-305-YCJD-6110	1/1/14-12/31/14	181,910.00	-	122,585.13	159,766.78	-	159,766.78	-
Insurance Fraud Prevention CY13	1020-100-066-1020-305-YCJD-6110	1/1/13-12/31/13	175,851.00	-	44,441.57	7,365.44	-	166,447.06	-
Megan's Law Grant 14-15	12-100-066-1020-364	4/1/14-3/31/15	13,589.00	-	6,456.08	9,579.98	-	9,579.98	-
Megan's Law Grant 13-14	11-100-066-1020-364	4/1/13-3/31/14	12,982.00	-	6,765.11	3,781.01	-	12,982.00	-
State Facilities Education Act 14-15	1500-100-066-1500-032-YSAC-6010	7/1/14-6/30/15	112,500.00	-	96,250.00	112,500.00	-	112,500.00	-
Innovations Funding CY12	1500-100-066-1500-237-YYYY-6110	01/01/12-12/31/13	125,200.00	-	-	0.89	-	125,200.00	-
Innovations Funding CY13	1500-100-066-1500-237-YYYY-6110	01/01/13-12/31/13	120,000.00	-	83,794.80	(22,814.72)	-	96,909.43	-
Innovations Funding CY14	1500-100-066-1500-237-YYYY-6110	01/01/14-12/31/14	120,000.00	-	6,937.87	83,197.50	-	83,197.50	-
Detention Diversion CY14	1500-100-066-1500-083-YG3P-6130	1/1/14-12/31/14	37,132.00	-	24,612.40	35,567.05	-	35,567.05	-
Program Services CY13	1500-100-066-1500-007-YSAC-6010	1/1/13-12/31/13	322,462.00	-	256,623.48	(21,556.54)	-	256,623.48	-
Program Services CY14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	303,735.00	-	102,704.36	254,941.75	-	254,941.75	-
Program Management CY14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	55,550.00	-	36,264.20	52,622.40	-	52,622.40	-
Program Management CY13	1500-100-066-1500-007-YSAC-6010	1/1/13-12/31/13	55,550.00	-	55,550.00	287.48	-	55,550.00	-
Division of Motor Vehicle DDEF-Prosecutor 2014	100-078-6400-4000	8/26/14-N/A	12,128.75	-	12,128.75	8,286.05	-	8,286.05	-
DDEF-Prosecutor 2013	100-078-6400-4000	7/1/12-6/30/13	4,217.00	-	-	4,217.00	-	4,217.00	-
Total Department of Law and Public Safety			1,700,086.95	-	815,093.75	732,018.27	-	1,478,666.68	-

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2014

Schedule B
Page 4 of 4

Department/Program Title	State Account Number	Grant Period	Grant Award		2014 Cash Receipts	2014 Expenditures	2014 Local Match	Cumulative Expenditures	Cumulative Match
			State Share	Local Share					
Department of Community Affairs:									
Historic Site Management - Bethlehem Landing 10-12	N/A	07/29/10-07/29/13	30,000.00	10,000.00	-	21,103.20	-	24,253.20	-
Handicapped/Disabled Rec 14-15 (ROID)	2014-100-022-8050-035-F157-6120	7/1/14-6/30/15	14,975.00	2,995.00	2,995.00	499.98	100.02	499.98	100.02
Handicapped/Disabled Rec 14 (ROID)	2014-100-022-8050-035-F157-6120	1/1/14-12/31/14	23,000.00	4,600.00	8,748.72	21,030.55	4,207.12	21,030.55	4,207.12
Handicapped/Disabled Rec 13 (ROID)	2013-100-022-8050-035-F157-6120	1/1/13-12/31/13	17,250.00	3,450.00	10,092.18	539.98	108.02	17,180.05	3,436.84
Post Sandy Planning Assistance Grant	N/A	8/6/14-8/6/15	30,000.00	-	16,688.75	29,985.00	-	29,985.00	-
Total Department of Community Affairs			115,225.00	21,045.00	38,524.65	73,158.71	4,415.16	92,948.78	7,743.98
Department of State:									
Division of Archives and Record Management:									
General Operating Support 13-14	14-100-074-2540-105-6110	8/1/13-7/31/14	7,057.00	-	-	7,057.00	-	7,057.00	-
2013 Special Primary/General Election	N/A	8/1/13-10/16/13	821,000.00	-	722,843.85	51,631.81	-	671,212.04	-
Council on the Arts Local Arts Program FY14	2530-100-074-2530-032-S003-6130	1/1/14-12/31/14	74,104.00	-	55,578.00	74,104.00	-	74,104.00	-
Council on the Arts Local Arts Program FY13	2530-100-074-2530-032-S003-6130	1/1/13-12/31/13	74,104.00	-	11,116.00	-	-	74,104.00	-
Division of Elections									
HAVA Section 261 11-12	0-100-066-2525-018-6110/10-100-074-2525-011-6110	1/28/11-1/27/12	157,600.00	-	4,993.56	-	-	-	-
HAVA Section 261 12-13	100-074-2525-011-S003-6130	7/18/12-7/17/13	45,433.00	-	16,553.77	39,270.27	-	39,270.27	-
Total Department of State			1,179,298.00	-	811,085.18	172,063.08	-	865,747.31	-
Governor's Council on Alcohol & Drug Abuse:									
Alliance for Prevention of Drug & Alcohol Abuse 14-15	4219-024-6110	7/1/14-6/30/15	388,541.00	-	-	42,022.06	-	42,022.06	-
Alliance for Prevention of Drug & Alcohol Abuse 13-14	4219-024-6110	1/1/13-6/30/14	554,787.00	-	38,862.34	452,562.70	-	452,562.70	-
Alliance for Prevention of Drug & Alcohol Abuse 12	4219-024-6110	1/1/12-12/31/12	369,658.00	-	230,537.77	-	-	324,295.85	-
Total NJ Governor's Council on Alcohol & Drug Abuse			1,313,186.00	-	269,400.11	494,584.76	-	818,880.61	-
Total State Financial Assistance			\$ 65,228,470.92	\$ 1,060,579.00	\$ 17,053,599.05	\$ 16,443,120.99	\$ 279,328.16	\$ 57,495,760.13	\$ 461,631.98

See notes to schedule of expenditures of federal awards and state financial assistance

COUNTY OF ATLANTIC, NEW JERSEY

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

A. GENERAL

The accompanying schedules of financial assistance 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.

	Expenditures
Grant Appropriated Reserves	\$ 30,593,802.06
Less: Private Sources	(2,033,086.74)
Less: Federal Cash Match	(294,481.12)
Less: State Cash Match	(279,328.16)
Capital Transportation Interest	1,180.93
Public Health Grant Expenditures	2,051,288.76
	<u>\$ 30,039,375.73</u>
Reported on:	
Schedule of Federal Financial Awards	\$ 13,596,254.74
Schedule of State Financial Assistance	16,443,120.99
	<u>\$ 30,039,375.73</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, 2014

Section I - Summary of Auditors' Results

Basic Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness identified? ☐ yes ☒ no
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ yes ☒ none reported
- Noncompliance material to financial statements noted ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness identified? ☐ yes ☒ no
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

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

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular No. A-133? ☐ yes ☒ no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
17.258, 17.259, 17.278	WIA Cluster
16.575	Victim Witness Advocacy
93.667	SSBG
93.044, 93.045, 93.053	Area Plan Grant - Aging Cluster
93.095	Disaster Relief Program - Sandy Relief Non-Construction
93.052	Title III-E

Dollar threshold used to determine Type A Programs: \$ 407,888

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

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2013

Section I - Summary of Auditors' Results (Continued)

State Awards

Internal control over major programs:

- Material weakness identified? ☐ yes ☒ no
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

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

Any audit findings disclosed that are required to be
Reported in accordance with section .510(a) of
OMB Circular No. A-133? ☐ yes ☒ no

Identification of major programs:

State Account Number	Name of State Program of Cluster
14-480-078-6320-ALP-6010	ATP - County Aid Program
13-480-078-6320-ALE-6010	Local Bridge Future Needs
Unknown	Bears Head Road Resurfacing
1630-100-016-1630-013-MMMM-6130	CFI & APPI
4240-100-046-4052-26	Comprehensive Alcohol and Drug Abuse Program
SCDRTAP	Senior Citizen & Disabled Resident Transportation Assistance
08-495-042-4855-001	CEHA

Dollar threshold used to determine
Type A Programs: \$ 493,294

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

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2014

Section II – Financial Statement Findings

None reported.

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2014

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

None reported.