

COUNTY OF ATLANTIC, NEW JERSEY

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

December 31, 2016

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, New Jersey ("County"), for the year ended December 31, 2016, 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 are 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"), the State of New Jersey Circular Letter 15-08-OMB, and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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.

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 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, 2016.

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, 2016, in accordance with the financial reporting provisions described in Note B.

Mercadieu, P.C.

Certified Public Accountants

September 25, 2017

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, 2016. 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.

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.

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)

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, 2016.

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.

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.

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 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, 2016, and the related notes to financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2017, 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
License No. 554

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

September 25, 2017

COUNTY OF ATLANTIC, NEW JERSEY

Schedule A
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2016

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	Expenditures to Subrecipients	2016 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 FY15	14.218	86-0205-0-1-604	9/1/15-8/30/22	\$ 1,033,275.00	\$ -	\$ 255,624.38	\$ 1,026,760.24	\$ 1,026,760.24	\$ -	\$ 1,026,760.24	\$ -
Community Development Block Grant FY14	14.218	86-0205-0-1-604	9/1/15-8/30/22	1,048,743.00	-	175,958.00	-	-	-	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	-	166,035.52	8,102.52	8,102.52	-	1,044,000.52	-
Community Development Block Grant FY12	14.218	86-0205-0-1-604	9/1/12-8/31/19	1,087,317.00	-	27,501.00	3,263.00	3,263.00	-	1,087,317.00	-
Community Development Block Grant FY11	14.218	86-0205-0-1-604	9/1/11-8/31/17	1,332,979.00	-	15,000.00	17,753.60	17,753.60	-	1,332,979.00	-
Community Development Block Grant FY10	14.218	86-0205-0-1-604	9/1/10-8/31/16	1,424,682.00	-	15,000.00	-	-	-	1,424,682.00	-
Community Development Block Grant FY08	14.218	86-0205-0-1-604	9/1/08-8/31/14	1,671,395.00	-	30,732.00	-	-	-	1,671,395.00	-
Program & Entitlement Grants Cluster Subtotal				8,668,257.00	-	685,850.90	1,055,879.36	1,055,879.36	-	8,635,876.76	-
Home Investment Partnerships Grant FY15	14.239	86-0205-0-1-604	9/1/15-8/31/22	432,792.00	-	346,784.54	432,792.00	432,792.00	-	432,792.00	-
Home Investment Partnerships Grant FY14	14.239	86-0205-0-1-604	9/1/14-8/31/21	451,181.00	-	122,145.00	-	-	-	432,792.00	-
Home Investment Partnerships Grant FY13	14.239	86-0205-0-1-604	9/1/13-8/31/20	431,531.00	-	55,614.84	-	-	-	431,531.00	-
Home Investment Partnerships Grant FY11	14.239	86-0205-0-1-604	9/1/11-8/31/17	678,142.00	-	35,931.96	-	-	-	678,142.00	-
Program Subtotal				1,993,646.00	-	560,476.34	432,792.00	432,792.00	-	1,975,257.00	-
Total Department of Housing and Urban Development				10,661,903.00	-	1,246,327.24	1,488,671.36	1,488,671.36	-	10,611,133.76	-
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 CY16	16.523	75-1504-0-1-506	1/1/16-12/31/16	151,144.00	-	98,503.82	147,094.78	-	-	147,094.78	-
Family Court CY15	16.523	75-1504-0-1-506	1/1/15-12/31/15	151,144.00	-	56,425.54	3,787.19	-	-	151,142.24	-
Program Subtotal				302,288.00	-	154,929.36	150,881.97	-	-	298,237.02	-
Office for Victims of Crime:											
Passed through the State of New Jersey											
Department of Law and Public Safety:											
Sane/Sart FY16	16.575	15-100-066-1020-142	10/1/15-9/30/16	90,242.00	22,561.00	-	83,418.33	-	22,561.00	83,418.33	22,561.00
Sane/Sart FY15	16.575	14-100-066-1020-142	10/1/14-9/30/15	77,525.00	19,381.00	18,540.36	-	-	-	75,766.96	-
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	258,148.31	174,521.66	-	21,222.34	332,305.00	83,076.00
Program Subtotal				500,072.00	125,018.00	276,688.67	257,939.99	-	43,783.34	491,490.29	105,637.00
Violence Against Women Office:											
Passed through the State of New Jersey											
Department of Law and Public Safety:											
Victim Witness Advocacy VAWA 2016	16.588	2013-100-066-1020-246	1/1/16-12/31/16	50,344.00	16,781.00	41,379.94	50,344.00	-	16,781.00	50,344.00	16,781.00
Victim Witness Advocacy VAWA 2015	16.588	2013-100-066-1020-246	1/1/15-12/31/15	42,542.00	14,181.00	23,202.05	3,732.91	-	-	42,542.00	14,181.00
Program Subtotal				92,886.00	30,962.00	64,581.99	54,076.91	-	16,781.00	92,886.00	30,962.00

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2016

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	Expenditures to Subrecipients	2016 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Bureau of Justice Assistance:											
Passed through the State of New Jersey											
Department of Law and Public Safety:											
SCAAP Grant FY16	16.606	15-0404-0-1-754	N/A	87,864.00	-	87,864.00	-	-	-	-	-
SCAAP Grant FY14	16.606	15-0404-0-1-754	N/A	85,332.00	-	-	49,117.35	-	-	49,117.35	-
SCAAP Grant FY13	16.606	15-0404-0-1-754	N/A	99,040.00	-	-	29,807.35	-	-	99,040.00	-
SCAAP Grant FY12	16.606	15-0404-0-1-754	N/A	112,071.00	-	-	1,210.15	-	-	112,071.00	-
Bulletproof Vest Partnership Grant FY16	16.607	15-0404-0-1-754	N/A	106.65	-	-	106.65	-	-	106.65	-
Program Subtotal				384,413.65	-	87,864.00	80,241.50	-	-	260,335.00	-
Narcotics Task Force CY16	16.738	13-100-066-1020-364	7/1/15-6/30/16	156,970.00	-	116,777.87	156,970.00	-	-	156,970.00	-
Narcotics Task Force CY15	16.738	13-100-066-1020-364	7/1/14-6/30/15	160,482.00	-	21,677.38	11,814.34	-	-	160,482.00	-
Program Subtotal				317,452.00	-	138,455.25	168,784.34	-	-	317,452.00	-
Total Department of Justice				1,597,111.65	155,980.00	722,519.27	711,924.71	-	60,564.34	1,460,400.31	136,599.00
U.S. Department of Labor:											
Employment Training Administration:											
Passed through the State of New Jersey											
Department of Labor and Workforce Development:											
Work First NJ 13-14	17.207	100-062-4545-322	7/1/16-6/30/17	4,192,403.00	-	420,693.00	995,298.88	-	-	995,298.88	-
Work First NJ 15-16	17.207	100-062-4545-322	7/1/15-6/30/16	4,238,046.00	-	2,674,141.00	2,365,941.35	-	-	3,169,578.49	-
Work First NJ 14-15	17.207	100-062-4545-322;14-100-062-4545-	7/1/14-6/30/15	3,431,305.00	-	56,910.00	88,623.45	-	-	3,431,305.00	-
Program & Employment Service Cluster Subtotal				11,861,754.00	-	3,151,744.00	3,449,863.68	-	-	7,596,182.37	-
WIA/WIOA Adult 16-17	17.258	2017-062-4545-100-101	7/1/16-6/30/18	1,053,424.00	-	9,968.00	88,912.13	-	-	88,912.13	-
WIA/WIOA Adult 15-16	17.258	2016-062-4545-100-101	7/1/15-6/30/17	1,511,296.00	-	1,162,915.89	1,099,335.10	-	-	1,511,205.07	-
WIA/WIOA Adult 14-15	17.258	2015-062-4545-100-101	7/1/14-6/30/16	1,741,113.00	-	87,665.00	61,058.50	-	-	1,741,110.05	-
Program Subtotal				4,305,833.00	-	1,260,548.89	1,249,305.73	-	-	3,341,227.25	-
WIA/WIOA Youth 16-17	17.259	2017-062-4545-100-249	7/1/16-6/30/18	1,212,245.00	-	-	6,986.00	-	-	6,986.00	-
WIA/WIOA Youth 15-16	17.259	2016-062-4545-100-249	7/1/15-6/30/17	1,636,029.00	-	811,597.00	854,747.30	-	-	1,177,729.27	-
WIA/WIOA Youth 14-15	17.259	2015-062-4545-100-249	7/1/14-6/30/16	1,827,559.00	-	517,220.00	378,122.38	-	-	1,707,132.04	-
Program Subtotal				4,675,833.00	-	1,328,817.00	1,239,855.68	-	-	2,891,847.31	-
WIA/WIOA Dislocated Worker 15-16	17.278	2016-062-4545-100-105	7/1/15-6/30/17	1,636,502.00	-	1,236,784.00	1,301,185.23	-	-	1,301,185.23	-
WIA/WIOA Dislocated Worker 14-15	17.278	2015-062-4545-100-105	7/1/14-6/30/16	1,976,597.00	-	775,776.00	682,899.13	-	-	1,975,599.07	-
Program Subtotal				3,613,099.00	-	2,012,560.00	1,984,084.36	-	-	3,276,784.30	-
WIA Cluster Subtotal				12,594,765.00	-	4,601,925.89	4,473,245.77	-	-	9,509,858.86	-

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2016

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	Expenditures to Subrecipients	2016 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
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	-	882,780.00	827,064.90	-	-	1,980,926.94	-
Program Subtotal				4,974,750.00	-	882,780.00	827,064.90	-	-	1,980,926.94	-
Total Department of Labor				29,431,269.00	-	8,636,449.89	8,750,174.35	-	-	19,086,968.17	-
U.S. Department of Transportation: Federal Transit Administration: Passed through the State of New Jersey Department of Transportation: Urban Gateway Enhancement 2013	20.205	Unknown	7/20/15-10/31/15	32,000.00	-	32,000.00	-	-	-	32,000.00	-
Program Subtotal				32,000.00	-	32,000.00	-	-	-	32,000.00	-
Federal Transit Administration: Passed through New Jersey Transit: CMAQ FY 12	20.507	FY2012-NJ-65-0003	N/A	27,000.00	-	22,709.00	-	-	-	22,709.00	-
Program and Federal Transit Cluster Subtotal				27,000.00	-	22,709.00	-	-	-	22,709.00	-
Formula Grants for Rural Areas - CARTS FY16	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2	7/1/15-12/31/16	431,139.00	143,713.00	316,918.71	341,203.27	-	-	424,043.69	112,914.29
Formula Grants for Rural Areas - Sec 5311 Innovations	20.509	Unknown	1/1/16-12/31/16	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	-
Program and Federal Transit Cluster Subtotal				581,139.00	143,713.00	316,918.71	491,203.27	150,000.00	-	574,043.69	112,914.29
New Freedom 14-17 (FY12)	20.521	Unknown	7/1/14-12/31/16	82,570.00	20,643.00	33,031.45	37,505.07	-	9,376.27	37,505.07	9,376.27
New Freedom 13-16 (FY11)	20.521	Unknown	7/1/13-6/30/16	89,170.00	18,648.00	68,440.61	1,335.89	-	-	89,170.00	18,648.00
Program and Transit Services Programs Cluster Subtotal				171,740.00	39,291.00	101,472.06	38,840.96	-	9,376.27	126,675.07	28,024.27
Formula Grant Enhanced Mobility for Seniors and Pers	20.531	Unknown	1/1/16-12/31/17	75,000.00	75,000.00	-	75,000.00	-	75,000.00	75,000.00	75,000.00
Program and Transit Services Programs Cluster Subtotal				75,000.00	75,000.00	-	75,000.00	-	75,000.00	75,000.00	75,000.00
Sub-Regional Transportation 16-17	20.xxx	Unknown	7/1/16-6/30/17	113,600.00	-	28,476.50	28,476.50	-	-	28,476.50	-
Sub-Regional Transportation 15-16	20.xxx	Unknown	7/1/15-6/30/16	133,600.00	-	84,764.96	93,600.00	-	-	113,600.00	-
Program Subtotal				247,200.00	-	113,241.46	122,076.50	-	-	142,076.50	-
Office of Highway Safety: Passed through the State of New Jersey Department of Law and Public Safety: Highway Traffic Safety 16-17	20.600	1160-100-066-1160-047-YHTS-6010	10/1/16-9/30/17	27,900.00	-	-	6,239.98	-	-	6,239.98	-
Highway Traffic Safety 15-16	20.600	1160-100-066-1160-047-YHTS-6010	10/1/15-9/30/16	25,900.00	-	25,848.48	25,848.48	-	-	25,848.48	-
Program Subtotal				53,800.00	-	25,848.48	32,088.46	-	-	32,088.46	-
DRE Pilot Program 15-16	20.601	1160-100-066-1160-057-THTS-6010	10/1/15-9/30/16	32,000.00	-	30,540.99	30,540.99	-	-	30,540.99	-
Drive Sober Or Get Pulled Over 2016	20.601	1160-100-066-1160-057-THTS-6010	8/19/16-9/5/16	5,000.00	-	5,000.00	5,000.00	-	-	5,000.00	-
Program Subtotal				37,000.00	-	35,540.99	35,540.99	-	-	35,540.99	-
Cares for Kids Grant FY16	20.602	1160-100-066-1160-113-YHTS-6120	10/1/15-9/30/16	15,250.00	-	14,502.93	14,502.93	-	-	14,502.93	-
Click It or Ticket 2016	20.602	1160-100-066-1160-113-YHTS-6020	5/23/16-6/5/16	5,000.00	-	5,000.00	5,000.00	-	-	5,000.00	-
Program Subtotal				20,250.00	-	19,502.93	19,502.93	-	-	19,502.93	-
Highway Safety Cluster Subtotal				111,050.00	-	80,892.40	87,132.38	-	-	87,132.38	-

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2016

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	Expenditures to Subrecipients	2016 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Drunk Driving Enforcement 2016 Sheriff	20.605	1160-100-066-1160-125-YHTS-6020	N/A	1,610.02	-	1,610.02	-	-	-	-	-
Drunk Driving Enforcement 2014 Sheriff	20.605	1160-100-066-1160-125-YHTS-6020	N/A	4,002.59	-	2,000.00	732.18	-	-	2,606.30	-
County DWI Traffic Enforcement FFY16-17	20.605	1160-100-066-1160-057-YHTS-6020	10/1/16-9/30/17	56,500.00	-	4,500.00	-	-	-	-	-
County DWI Traffic Enforcement FFY15-16	20.605	1160-100-066-1160-057-YHTS-6020	10/1/15-9/30/16	63,000.00	-	45,239.32	45,115.63	-	-	45,239.32	-
Program Subtotal				125,112.61	-	53,349.34	45,847.81	-	-	47,845.62	-
Total Department of Transportation:				1,370,241.61	258,004.00	720,582.97	860,100.92	150,000.00	84,376.27	1,107,482.26	215,938.56
U.S. Department of Health and Human Services:											
Division on Aging:											
State Department of Human Services (continued):											
Division on Aging (continued):											
Title III-B 16	93.044	7530-100-054-7530-058-LLLL-6110	1/1/16-12/31/16	456,417.00	-	434,663.00	391,326.49	-	-	391,326.49	-
Title III-B 15	93.044	7530-100-054-7530-058-LLLL-6110	1/1/15-12/31/15	396,361.00	-	-	(38,602.24)	-	-	313,724.43	-
Program Subtotal				852,778.00	-	434,663.00	352,724.25	-	-	705,050.92	-
Title III-C-1 16	93.045	7530-100-054-7530-056-LLLL-6110	1/1/16-12/31/16	504,353.00	-	434,853.00	298,856.75	-	-	298,856.75	-
Title III-C-2 16	93.045	7530-100-054-7530-056-LLLL-6110	1/1/16-12/31/16	339,012.00	-	260,956.00	237,836.71	-	-	237,836.71	-
Title III-C-1 15	93.045	7530-100-054-7530-056-LLLL-6110	1/1/15-12/31/15	452,034.00	-	-	44,516.78	-	-	430,539.55	-
Title III-C-2 15	93.045	7530-100-054-7530-056-LLLL-6110	1/1/15-12/31/15	245,892.00	-	-	20,638.34	-	-	237,002.63	-
Program Subtotal				1,541,291.00	-	695,809.00	601,848.58	-	-	1,204,235.64	-
USDA - 16	93.053	7530-100-054-7530-039-LLLL-6110	1/1/16-12/31/16	190,684.00	-	150,854.00	330,817.42	-	-	190,684.00	-
USDA - 15	93.053	7530-100-054-7530-039-LLLL-6110	1/1/15-12/31/15	195,860.00	-	-	3,245.72	-	-	195,860.00	-
Program Subtotal				386,544.00	-	150,854.00	334,063.14	-	-	386,544.00	-
Aging Cluster Subtotal				2,780,613.00	-	1,281,326.00	1,288,635.97	-	-	2,295,830.56	-
Title III-D(F) 16	93.043	7530-100-054-7530-060-LLLL-6110	1/1/16-12/31/16	21,635.00	-	21,635.00	21,000.50	-	-	21,000.50	-
Title III-D(F) 15	93.043	7530-100-054-7530-060-LLLL-6110	1/1/15-12/31/15	22,921.00	-	-	(2,023.00)	-	-	19,639.00	-
Program Subtotal				44,556.00	-	21,635.00	18,977.50	-	-	40,639.50	-
Title III-E 16	93.052	7530-100-054-7530-062-LLLL-6110	1/1/16-12/31/16	162,692.00	-	162,692.00	153,789.50	-	-	153,789.50	-
Title III-E 15	93.052	7530-100-054-7530-062-LLLL-6110	1/1/15-12/31/15	256,986.00	-	-	(10,430.77)	-	-	169,911.23	-
Program Subtotal				419,678.00	-	162,692.00	143,358.73	-	-	323,700.73	-
SSBG-Sandy	93.095	7530-100-054-7531-100-SS29-6110	1/1/16-12/31/16	190,018.00	-	190,018.00	190,016.89	-	-	190,016.89	-
SSBG-Sandy	93.095	7530-100-054-7531-100-SS29-6110	1/1/15-12/31/15	547,021.00	-	(103,749.00)	(185,353.89)	-	-	270,678.31	-
Program and Hurricane Sandy Relief Cluster Subtotal				737,039.00	-	86,269.00	4,663.00	-	-	460,695.20	-
SSBG - 16	93.667	7530-100-054-7530-036-L5SS-6110	1/1/16-12/31/16	369,920.00	-	369,920.00	393,744.24	-	-	369,920.00	-
SSBG - 16	93.667	7530-100-054-7530-036-L5SS-6110	1/1/15-12/31/15	369,572.00	-	(482.00)	(482.00)	-	-	369,090.00	-
Program Subtotal				739,492.00	-	369,438.00	393,262.24	-	-	739,010.00	-
Medicaid Match	93.778	30-100-054-7530-066-LLLL-6110-MEI	1/1/16-12/31/16	17,956.00	-	17,956.00	17,956.00	-	-	17,956.00	-
Program Subtotal				17,956.00	-	17,956.00	17,956.00	-	-	17,956.00	-
Match - 16	93.xxx	7530-100-054-7530-038-LLLL-6110	1/1/16-12/31/16	95,000.00	-	95,000.00	107,525.00	-	-	107,525.00	-
Match - 15	93.xxx	7530-100-054-7530-038-LLLL-6110	1/1/15-12/31/15	101,151.00	-	-	2,734.00	-	-	93,286.00	-
County Match - 16	93.xxx	N/A	1/1/16-12/31/16	-	223,000.00	-	1,226.82	-	223,000.00	-	223,000.00
Program Subtotal				196,151.00	223,000.00	95,000.00	111,485.82	-	223,000.00	200,811.00	223,000.00

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2016

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	Expenditures to Subrecipients	2016 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Division of Youth and Family: Passed through the State of New Jersey Department of Human Services:											
IV-D Law 2016	93.563	7550-215-152301-609-009-21123	10/1/15-9/30/16	70,243.44	-	70,243.44	70,243.44	-	-	70,243.44	-
Program Subtotal				70,243.44	-	70,243.44	70,243.44	-	-	70,243.44	-
Personal Care Attendant CY16 (PASP)	93.569	75-1504-0-1-506	1/1/16-12/31/16	35,400.00	-	35,400.00	34,721.81	-	-	34,721.81	-
Personal Care Attendant CY15 (PASP)	93.569	75-1504-0-1-506	1/1/15-12/31/15	35,400.00	-	-	542.54	-	-	35,400.00	-
Youth Services Coordinator CY16	93.569	75-1504-0-1-506	1/1/16-12/31/16	39,825.00	-	39,825.00	39,062.04	-	-	39,062.04	-
Youth Services Coordinator CY15	93.569	75-1504-0-1-506	1/1/15-12/31/15	39,825.00	-	-	610.37	-	-	39,825.00	-
Try It (TSSA) CY16	93.569	75-1504-0-1-506	1/1/16-12/31/16	60,881.00	-	60,881.00	59,337.60	-	-	59,337.60	-
Try It (TSSA) CY15	93.569	75-1504-0-1-506	1/1/15-12/31/15	60,881.00	-	-	1,253.39	-	-	60,881.00	-
Family Crisis Intervention CY 15	93.569	75-1504-0-1-506	1/1/15-12/31/15	26,994.00	-	13,497.00	13,910.71	-	-	13,910.71	-
Mental Health Administrator CY16	93.569	7700-100-054-S820-029-LLLL-6130	1/1/16-12/31/16	6,000.00	-	6,000.00	6,000.00	-	-	6,000.00	-
Program Subtotal				305,206.00	-	155,603.00	155,438.46	-	-	289,138.16	-
State Health Insurance Program (SHIP) 16-17	93.779	4275-100-046-4141-056-J004-6110	4/1/16-3/31/17	27,000.00	-	16,957.00	26,772.06	-	-	26,772.06	-
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	-	8,609.00	113.91	-	-	26,000.00	-
Program Subtotal				53,000.00	-	25,566.00	26,885.97	-	-	52,772.06	-
Special Child Health Case Mgmt 16-17	93.994	75-0350-0-1-550	7/1/16-6/30/17	100,666.00	-	-	100,666.00	-	-	100,666.00	-
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	-
Program Subtotal				182,319.00	-	81,653.00	100,666.00	-	-	182,319.00	-
Total Department of Health and Human Services				5,546,253.44	223,000.00	2,367,381.44	2,331,573.13	-	223,000.00	4,673,115.65	223,000.00
U.S. Department of Homeland Security:											
Hazard Mitigation Plan Grant	97.039	Unknown	12/18/13-9/29/15	112,500.00	37,500.00	101,250.00	-	-	-	112,500.00	37,500.00
Hazard Mitigation Plan Grant	97.039		5/19/15-5/19/18	411,045.00	-	184,455.90	15,855.00	-	-	220,806.00	-
Program Subtotal				523,545.00	37,500.00	285,705.90	15,855.00	-	-	333,306.00	37,500.00
State Homeland Security-County FFY16	97.067	2015-SS-00032	9/1/16-8/31/18	276,297.02	-	-	97,251.66	-	-	97,251.66	-
State Homeland Security-County FFY15	97.067	2015-SS-00032	9/1/15-8/31/17	100,000.00	-	25,802.80	66,773.99	-	-	66,773.99	-
State Homeland Security-Regional FFY15	97.067	2015-SS-00032	9/1/15-8/31/17	174,759.06	-	35,534.30	103,717.67	-	-	103,717.67	-
State Homeland Security-County FFY14	97.067	2014-SS-00032	9/1/14-8/31/16	100,000.00	-	35,502.81	3,243.01	-	-	99,994.47	-
State Homeland Security-Regional FFY14	97.067	2014-SS-00032	9/1/14-8/31/16	192,809.50	-	41,336.20	12,625.20	-	-	192,800.98	-
Program Subtotal				843,865.58	-	138,176.11	283,611.53	-	-	560,538.77	-
Total Department of Homeland Security				1,367,410.58	37,500.00	423,882.01	299,466.53	-	-	893,844.77	37,500.00
Total Federal Financial Awards				\$ 49,974,189.28	\$ 674,484.00	\$ 14,117,142.82	\$ 14,441,911.00	\$ 1,638,671.36	\$ 367,940.61	\$ 37,832,944.92	\$ 613,037.56

See notes to schedules of expenditures of federal awards and state financial assistance.

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2016

Department/Program Title	State Account Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	2016 Local Match	Cumulative Expenditures
			State Share	Local Share				
Department of Labor:								
State Department of Labor:								
Division of Employment and Training Services:								
Learning Link 16-17	16-767-062-4545-003	7/1/16-6/30/17	\$ 77,000.00	\$ -	\$ 17,209.00	\$ 22,804.78	\$ -	\$ 22,804.78
Learning Link 15-16	16-767-062-4545-003	7/1/15-6/30/16	78,000.00	-	58,204.00	58,204.57	-	69,877.62
	17-100-062-4545-314;16-100-062-4545-							
NJ Youth Corps 16-17	347;17-767-062-4545-002	7/1/16-6/30/17	425,000.00	-	58,190.00	117,270.93	-	117,270.93
	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	-	257,786.00	166,455.78	-	381,928.00
Smart STEPS 14-15	N/A	N/A	6,420.00	-	-	265.00	-	6,420.00
WDPP-Dislocated Wkr Employer Focus 15-16	780-062-4545-002	N/A	3,050,000.00	-	212,403.00	212,401.79	-	212,401.79
Youth Symposium Career Exploration 14-15	14-100-062-4545-362	6/30/14-8/1/15	31,825.00	-	70.87	-	-	23,738.00
Total Department of Labor			4,054,671.00	-	603,792.00	577,473.72	-	834,441.12
State Department of Human Services:								
Division on Aging:								
<u>2015 Area Plan Contract</u>								
SWHDM - 15	7530-491-054-7530-009-L4WM-6110	1/01/15-12/31/15	35,145.00	-	-	(496.60)	-	(496.60)
APS - 15	7530-491-054-7530-009-4AP-6110	1/01/15-12/31/15	192,715.00	-	-	5,599.00	-	5,599.00
<u>2016 Area Plan Contract</u>								
COLA - 16	7530-100-054-7530-036-L5SS-6110	1/1/16-12/31/16	188,983.00	-	149,275.00	182,583.81	-	182,583.81
Eldercare/Care Coord - 16	7530-100-054-7530-038-LLLL-6110	1/1/16-12/31/16	23,810.00	-	23,810.00	23,810.00	-	23,810.00
SWHDM - 16	7530-491-054-7530-009-L4WM-6110	1/1/16-12/31/16	35,595.00	-	33,895.00	34,835.12	-	33,895.00
SHTP - 16	7530-491-054-7530-009-L4SH-6110	1/1/16-12/31/16	40,144.00	-	40,144.00	40,144.00	-	40,144.00
APS - 16	7530-491-054-7530-009-4AP-6110	1/1/16-12/31/16	191,887.00	-	179,455.00	174,188.16	-	179,455.00
Community Based Senior Programs 16	7530-100-054-7530-036-LLLL-6110	1/1/16-12/31/16	180,544.00	-	180,544.00	174,779.56	-	180,544.00
Total Department of Human Services			888,823.00	-	607,123.00	635,443.05	-	645,534.21

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2016

Department/Program Title	State Account Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	2016 Local Match	Cumulative Expenditures
			State Share	Local Share				
Department of Transportation:								
County Aid FY16	16-480-078-6320-ALG-6010	N/A	3,403,200.00	-	822,800.00	1,480,808.10	-	1,480,808.10
County Aid FY15	15-480-078-6320-ALZ-6010	N/A	3,403,200.00	-	1,916,020.00	1,944,356.70	-	3,402,920.00
County Aid FY14	14-480-078-6320-ALP-6010	N/A	3,403,200.00	-	-	(28,416.30)	-	3,364,783.70
County Aid FY12	12-480-078-6320-AK7-6010	N/A	3,164,000.00	-	-	15.00	-	3,162,049.21
County Aid FY11	11-480-078-6320-AKY-6010	N/A	3,164,000.00	-	-	5,705.24	-	3,147,909.14
Funds Exchange Program - Brigantine Blvd Sec 1A Repaving	Unknown	8/7/15-8/7/18	1,196,872.95	-	677,345.21	1,023,092.50	-	1,085,492.50
Funds Exchange Program - Brigantine Blvd Sec 1B Design	Unknown	5/21/15-5/21/17	49,927.00	-	9,425.69	23,312.39	-	49,927.00
Funds Exchange Program - Landis Ave/Tuckahoe Rd Repaving	Unknown	N/A	1,755,419.00	-	171,377.81	(417.53)	-	1,239,936.99
Funds Exchange Program - Mays Landing Rd Sec 2 Resurfacing Desi	Unknown	3/20/15-3/20/17	56,242.73	-	8,959.08	10,980.80	-	45,029.54
Funds Exchange Program - Tilton Rd Sec 4A/4B Inspection	1993-480-078-6320-152-6110	N/A	215,000.00	-	73,446.48	-	-	160,551.27
Funds Exchange Program - Wellington/West End Aves Repaving	Unknown	9/10/15-9/10/18	2,015,000.00	-	-	2,015,000.00	-	2,015,000.00
Funds Exchange Program - Weymouth Furnace Bridge Design	Unknown	N/A	94,400.00	-	49,637.29	-	-	94,400.00
Capital Transportation Program - Interest Earned	Unknown	1/01/10-12/31/15	-	-	-	19,470.70	-	12,845.87
Casino Revenue Transportation CY16	SCDRTAP	1/1/16-12/31/16	516,461.43	-	341,323.32	502,256.30	-	502,256.30
Casino Revenue Transportation CY15	SCDRTAP	1/1/15-12/31/15	512,971.11	-	103,351.72	2,126.23	-	499,797.20
Local Bridge Bond Program FY01	6220-572-078-6220-023-TCAP-6010	9/19/01-N/A	8,621,239.07	-	-	(8,150.96)	-	8,613,088.11
Local Bridge Future Needs 2014 (Atsion Rd Br Replace)	14-480-078-6320-ALN-6010	N/A	1,000,000.00	-	722,808.80	1,000,000.00	-	1,000,000.00
Total Department of Transportation			32,571,133.29	-	4,896,495.40	7,990,139.17	-	29,876,794.93
Department of Education:								
GED Testing Income 2008	5063-100-034-5063-324-H302-3620	N/A	76,701.00	-	11,320.95	8,364.80	-	38,521.62
Total Department of Education			76,701.00	-	11,320.95	8,364.80	-	38,521.62
Department of Environmental Protection and Energy:								
Clean Communities CY2014	4900-765-042-4900-005-V42Y-6020	7/1/16-6/30/17	147,735.61	-	147,735.61	127,735.61	-	127,735.61
Clean Communities CY2015	4900-765-042-4900-005-V42Y-6020	1/1/15-6/30/16	129,918.72	-	-	891.80	-	129,870.31
County Environmental Health Act FY2017	08-495-042-4855-001	7/1/16-6/30/17	218,450.00	165,200.00	-	52,000.00	-	52,000.00
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	72,255.05	165,500.00	103,391.00
County Environmental Health Act CY2015	08-495-042-4855-001	1/1/15-6/30/15	7,500.00	3,750.00	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	-	-	151,000.00
Total Department of Environmental Protection and Energy			879,104.33	492,450.00	405,876.61	252,882.46	165,500.00	571,496.92

COUNTY OF ATLANTIC, NEW JERSEY

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2016

Department/Program Title	State Account Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	2016 Local Match	Cumulative Expenditures
			State Share	Local Share				
Military and Veteran Affairs:								
Veterans Transportation FY16-17	3610-100-067-3610-058-PVET-6130	7/1/16-6/30/17	17,000.00	-	7,079.00	8,500.00	-	8,500.00
Veterans Transportation FY15-16	3610-100-067-3610-058-PVET-6130	7/1/15-6/30/16	17,000.00	-	9,920.00	8,500.00	-	17,000.00
Total Military and Veteran Affairs			34,000.00	-	16,999.00	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
PH Preparedness & Response for BT 16-17	17-100-046-4E05-360-6120-7155	7/1/16-6/30/17	241,862.00	-	59,391.00	117,795.00	-	117,795.00
PH Preparedness & Response for BT 15-16	16-100-046-4E05-360-6120-7155	7/1/15-6/30/16	243,937.00	-	186,327.00	128,041.00	-	231,734.00
Total Department of Health			506,887.00	-	256,262.00	256,380.00	-	370,617.00
Division of Alcoholism, Drug Abuse & Addiction Service:								
Comprehensive Alcohol/Drug Abuse Grant 2016	4240-100-046-4052-25	1/1/16-12/31/16	671,230.00	86,196.00	459,040.00	569,952.00	86,196.00	569,952.00
Comprehensive Alcohol/Drug Abuse Grant 2015	4240-100-046-4052-25	1/1/15-12/31/15	673,686.35	85,552.00	293,874.35	33,086.35	504.00	661,476.35
Total Division of Alcoholism, Drug Abuse & Addiction Service			1,344,916.35	171,748.00	752,914.35	603,038.35	86,700.00	1,231,428.35
Division of Senior Affairs:								
Statewide Respite Care FY16	4275-491-046-4143-082-J004-6140	1/1/16-12/31/16	174,850.00	-	160,941.38	170,149.51	-	170,149.51
Statewide Respite Care FY15	4275-491-046-4143-082-J004-6140	1/1/15-12/31/15	174,850.00	-	6,707.49	(6,275.00)	-	166,918.82
Total Division of Senior Affairs			349,700.00	-	167,648.87	163,874.51	-	337,068.33
Department of Human Services:								
FSC (CFI) & APPI 15-16	1630-100-016-1630-013-MMMM-6130	7/1/16-6/30/17	924,559.00	-	539,322.00	886,782.27	-	886,782.27
FSC (CFI) & APPI 15-16	1630-100-016-1630-013-MMMM-6130	7/1/15-6/30/16	987,336.00	-	411,397.00	(10,610.54)	-	941,950.97
Total Department of Human Services			1,911,895.00	-	950,719.00	876,171.73	-	1,828,733.24
Department of Law and Public Safety:								
Division of Criminal Justice								
Body Armor Replacement 16-17	1020-718-066-1020-001-YCJF-6120	N/A	33,820.04	-	33,820.04	9,722.84	-	9,722.84
Body Armor Replacement 15-16	1020-718-066-1020-001-YCJF-6120	N/A	35,767.02	-	-	35,436.01	-	35,436.01
Body Armor Replacement FY15	1020-718-066-1020-001-YCJF-6120	N/A	36,252.76	-	-	976.45	-	36,252.72
Megan's Law Grant 16-17	13-100-066-1020-364	4/1/16-3/31/17	13,854.00	-	-	9,607.66	-	9,607.66
Megan's Law Grant 15-16	13-100-066-1020-364	4/1/15-3/31/16	13,700.00	-	7,768.72	4,094.49	-	13,000.00
State Facilities Education Act 16-17	1500-100-066-1500-032-YSAC-6010	7/1/16-6/30/17	81,000.00	-	81,000.00	40,500.00	-	40,500.00
State Facilities Education Act 15-16	1500-100-066-1500-032-YSAC-6010	7/1/15-6/30/16	58,500.00	-	29,250.00	58,500.00	-	58,500.00
Innovations Funding CY16	1500-100-066-1500-237-YYYY-6110	1/1/16-12/31/16	123,633.00	-	26,580.39	123,518.09	-	123,518.09
Innovations Funding CY15	1500-100-066-1500-237-YYYY-6110	1/1/15-12/31/15	120,000.00	-	61,203.93	3,101.38	-	95,401.68
Detention Diversion CY16	1500-100-066-1500-083-YG3P-6130	1/1/16-12/31/16	37,132.00	-	25,039.19	36,420.63	-	36,420.63
Detention Diversion CY15	1500-100-066-1500-083-YG3P-6130	1/1/15-12/31/15	37,132.00	-	13,373.22	569.09	-	37,132.00
Program Services CY16	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	313,245.00	-	88,144.48	288,043.19	-	288,043.19
Program Services CY15	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	313,245.00	-	141,441.36	(14,939.34)	-	267,581.56
Program Management CY16	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	55,550.00	-	37,130.85	53,835.82	-	53,835.82
Program Management CY15	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	55,550.00	-	20,362.48	1,264.42	-	55,499.22

COUNTY OF ATLANTIC, NEW JERSEY

Schedule B
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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
Year Ended December 31, 2016

Department/Program Title	State Account Number	Grant Period	Grant Award		2016 Cash Receipts	2016 Expenditures	2016 Local Match	Cumulative Expenditures
			State Share	Local Share				
Division of Motor Vehicle DDEF-Prosecutor 2016	6400-100-078-6400-YYYY	N/A	19,576.40	-	13,700.00	19,576.40	-	19,576.40
Total Department of Law and Public Safety			<u>1,347,957.22</u>	<u>-</u>	<u>578,814.66</u>	<u>670,227.13</u>	<u>-</u>	<u>1,180,027.82</u>
Department of Community Affairs:								
Historic Site Management - Bethlehem Loading 10-12	N/A	7/29/10-7/29/13	30,000.00	10,000.00	30,000.00	-	-	30,000.00
Handicapped/Disabled Rec 15-16 (ROID)	2016-100-022-8050-035-F157-6120	7/1/15-6/30/16	20,800.00	4,160.00	20,482.25	13,286.20	2,658.01	20,482.28
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	6,414.65	(181.90)	(35.99)	14,935.86
Post Sandy Planning Assistance Grant	N/A	12/15/15-12/15/16	<u>270,000.00</u>	<u>-</u>	<u>50,088.50</u>	<u>269,870.00</u>	<u>-</u>	<u>269,870.00</u>
Total Department of Community Affairs			<u>335,775.00</u>	<u>17,155.00</u>	<u>106,985.40</u>	<u>282,974.30</u>	<u>2,622.02</u>	<u>335,288.14</u>
Department of State:								
Division of Archives and Record Management:								
General Operating Support 15-16	16-100-074-2540-105-6110	7/1/15-6/30/16	7,057.00	-	-	7,057.00	-	7,057.00
Council on the Arts Local Arts Program FY16	2530-100-074-2530-032-S003-6130	1/1/16-12/31/16	76,327.00	-	38,164.00	66,800.00	-	66,800.00
Council on the Arts Local Arts Program FY15	2530-100-074-2530-032-S003-6130	1/1/15-12/31/15	<u>76,327.00</u>	<u>-</u>	<u>19,081.00</u>	<u>-</u>	<u>-</u>	<u>76,327.00</u>
Total Department of State			<u>159,711.00</u>	<u>-</u>	<u>57,245.00</u>	<u>73,857.00</u>	<u>-</u>	<u>150,184.00</u>
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	-	-	63,155.90	-	119,436.80
Alliance for Prevention of Drug & Alcohol Abuse 14-15	4219-024-6110	7/1/14-6/30/15	<u>388,541.00</u>	<u>-</u>	<u>101,162.15</u>	<u>272,466.25</u>	<u>-</u>	<u>343,776.98</u>
Total NJ Governor's Council on Alcohol & Drug Abuse			<u>777,082.00</u>	<u>-</u>	<u>101,162.15</u>	<u>335,622.15</u>	<u>-</u>	<u>463,213.78</u>
Department of State:								
Division of Elections								
HAVA Section 261 2015	100-074-2525-011-S003-6130	9/2/15-12/31/15	<u>17,499.10</u>	<u>-</u>	<u>8,749.55</u>	<u>-</u>	<u>-</u>	<u>17,499.10</u>
Total Department of State			<u>17,499.10</u>	<u>-</u>	<u>8,749.55</u>	<u>-</u>	<u>-</u>	<u>17,499.10</u>
Department of the Treasury								
Office of Management and Budget								
Direct Care Services	9420-100-094-9CPA-048-WWWW-6130	1/1/15-12/31/15	<u>32,767.85</u>	<u>-</u>	<u>(5,307.35)</u>	<u>27,460.50</u>	<u>-</u>	<u>27,460.50</u>
Total Department of Treasury			<u>32,767.85</u>	<u>-</u>	<u>(5,307.35)</u>	<u>27,460.50</u>	<u>-</u>	<u>27,460.50</u>
Department of Defense:								
State Homeland Security-CyberSecurity FFY14	2014-SS-00099-S01	9/1/14-8/31/16	<u>62,500.00</u>	<u>-</u>	<u>70.69</u>	<u>70.69</u>	<u>-</u>	<u>62,495.69</u>
Total Department of Defense			<u>62,500.00</u>	<u>-</u>	<u>70.69</u>	<u>70.69</u>	<u>-</u>	<u>62,495.69</u>
Total State Financial Assistance			<u>\$ 45,351,123.14</u>	<u>\$ 681,353.00</u>	<u>\$ 9,516,871.28</u>	<u>\$ 12,770,979.56</u>	<u>\$ 254,822.02</u>	<u>\$ 37,996,304.75</u>

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 accrual 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 officials 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 revenues 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	\$ 26,505,646.02
Less: Non Federal Or State Funded Expenditure	(405,899.69)
Less: Federal Cash Match	(367,940.61)
Less: State Cash Match	(254,822.02)
Capital Transportation Interest	19,470.70
Federal In-Kind Match	144,940.61
Public Health Grant Expenditures	1,571,495.55
	<u>\$ 27,212,890.56</u>
Reported on:	
Schedule of Federal Financial Awards	\$ 14,441,911.00
Schedule of State Financial Assistance	12,770,979.56
	<u>\$ 27,212,890.56</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.

G. INDIRECT COST RATE

The County does not have an indirect cost rate nor does it use the default rate of 10%.

H. WORK FIRST NJ PROGRAM (17.207)

During the year ended December 31, 2016, funds totaling \$3,151,744 were received from the State of New Jersey Department of Labor and Workforce Development. While the grant agreement indicates that the source of the funds includes both federal and state awards, the awarding agency has not provided the County with the amount of federal funds included. Because the federal portion of the expenditures is unknown, the full amount is included in the accompanying schedule of expenditures of federal awards.

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended December 31, 2016

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
17.258, 17.259, 17.278	WIA/WIOA Adult 14-15, 15-16, 16-17; Youth 14-15, 15-16, 16-17; Dislocated worker 14-15, 15-16
17.207	Work First NJ 13-14, 14-15, 15-16

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, 2016

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 or Cluster</u>
Unknown, 1993-480-078-6320-152-6110	Funds Exchange Program
11-480-078-6320-AKY-6010; 12-480-078-6320-AK7-6010; 14-480-078-6320-ALP-6010; 15-480-078-6320-ALZ-6010; 16-480-078-6320-ALG-6010	County Aid
SCDRTAP	Casino Revenue Transportation CY 15 & CY 16
Dollar threshold used to determine Type A and Type B Programs:	\$ <u>750,000</u>
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2016

Section II – Financial Statement Findings

None reported.

COUNTY OF ATLANTIC, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2016

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

None reported.

COUNTY OF ATLANTIC, NEW JERSEY

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
Year Ended December 31, 2016

None reported.