

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE

December 31, 2017

# COUNTY OF ATLANTIC, STATE OF 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, State of New Jersey ("County"), for the year ended December 31, 2017, 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, 2017.

## **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, 2017, in accordance with the financial reporting provisions described in Note B.

*Mercadieu, P.C.*

*Certified Public Accountants*

September 27, 2018

**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, 2017. 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, 2017.

**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.

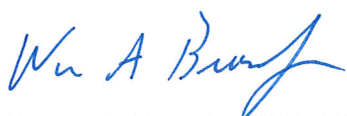
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2017, and the related notes to financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 19, 2018, 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 27, 2018

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

Schedule A  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2017

	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	Expenditures to Subrecipients	2017 Local Match	Cumulative Expenditures	Cumulative Match
U.S. Department of Agriculture:											
Office of Food and Nutrition Service											
Passed through the State of New Jersey Department of Agriculture											
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grant											
	10.580	SNAP-PTI-FY17-NJ-01	9/29/17-9/30/20	\$ 746,131.00	\$ -	\$ -	\$ 454,663.74	\$ -	\$ -	\$ 464,663.74	\$ -
Total Department of Agriculture				746,131.00	-	-	454,663.74	-	-	464,663.74	-
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											
CDBG - Entitlement Grants Cluster											
Community Development Block Grant FY16	14.218	86-0205-0-1-604	9/1/16-8/31/23	1,102,215.00	-	188,033.71	1,081,425.49	1,081,425.49	-	1,081,425.49	-
Community Development Block Grant FY15	14.218	86-0205-0-1-604	9/1/15-8/30/22	1,033,275.00	-	603,918.18	1,742.62	1,742.62	-	1,028,502.86	-
Community Development Block Grant FY14	14.218	86-0205-0-1-604	9/1/15-8/30/22	1,048,743.00	-	315,509.23	-	-	-	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	-	135,514.06	25,865.48	25,865.48	-	1,069,866.00	-
Community Development Block Grant FY12	14.218	86-0205-0-1-604	9/1/12-8/31/19	1,087,317.00	-	33,911.35	-	-	-	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	-	7,067.77	-	-	-	1,332,979.00	-
Community Development Block Grant FY09	14.218	86-0205-0-1-604	9/1/09-8/31/15	1,424,682.00	-	4,031.48	-	-	-	1,424,682.00	-
Program & Entitlement Grants Cluster Subtotal				8,099,077.00	-	1,287,985.78	1,109,033.59	1,109,033.59	-	8,073,515.35	-
Home Investment Partnerships Grant FY16	14.239	86-0205-0-1-604	9/1/16-8/31/23	486,286.00	-	345,040.07	486,286.00	486,286.00	-	486,286.00	-
Home Investment Partnerships Grant FY15	14.239	86-0205-0-1-604	9/1/15-8/31/22	432,792.00	-	4,198.50	-	-	-	432,792.00	-
Program Subtotal				919,078.00	-	349,238.57	486,286.00	486,286.00	-	919,078.00	-
Continuum of Care Program FY2015	14.267	86-0205-0-1-604	10/1/16-12/31/18	16,174.00	-	-	(4,044.00)	-	-	(4,044.00)	-
Total Department of Housing and Urban Development				9,034,329.00	-	1,637,224.35	1,591,275.59	1,595,319.59	-	8,988,549.35	-
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											
Juvenile Accountability Block Grant - Family Court CY17											
	16.523	75-1504-0-1-506	1/1/17-12/31/17	151,144.00	-	101,930.28	148,342.87	-	-	148,342.87	-
Juvenile Accountability Block Grant - Family Court CY16											
	16.523	75-1504-0-1-506	1/1/16-12/31/16	151,144.00	-	52,139.06	3,548.10	-	-	150,642.88	-
Program Subtotal				302,288.00	-	154,069.34	151,890.97	-	-	298,985.75	-
Office for Victims of Crime											
Passed through the State of New Jersey Department of Law and Public Safety											
Crime Victim Assistance - Sane/Sart FY17											
	16.575	15-100-066-1020-142	10/1/16-9/30/17	93,262.00	30,870.83	-	84,515.11	-	-	84,515.11	29,530.97
Crime Victim Assistance - Sane/Sart FY16											
	16.575	15-100-066-1020-142	10/1/15-9/30/16	90,242.00	22,561.00	77,741.94	(5,676.39)	-	-	67,681.00	22,561.00
Crime Victim Assistance - VOCA 16-18											
	16.575	2014-100-066-1020-142	10/1/16-6/30/18	354,571.00	88,643.00	-	68,423.36	-	39,685.55	68,423.36	39,685.55
Crime Victim Assistance - VOCA 16-17											
	16.575	2014-100-066-1020-142	6/14/16-6/13/17	368,941.00	96,531.00	283,936.07	368,595.70	-	92,235.00	368,595.70	92,235.00
Program Subtotal				907,016.00	238,605.83	361,678.01	515,857.78	-	131,920.55	589,215.17	184,012.52
Violence Against Women Office											
Passed through the State of New Jersey Department of Law and Public Safety											
Violence Against Women Formula Grant 2017											
	16.588	2013-100-066-1020-246	1/1/17-12/31/17	46,172.00	15,391.00	29,654.77	46,172.00	-	15,391.00	46,172.00	15,391.00
Violence Against Women Formula Grant 2016											
	16.588	2013-100-066-1020-246	1/1/16-12/31/16	50,344.00	16,781.00	8,964.06	-	-	-	50,344.00	16,781.00
Program Subtotal				96,516.00	32,172.00	38,618.83	46,172.00	-	15,391.00	96,516.00	32,172.00



COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2017

	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	Expenditures to Subrecipients	2017 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											
State Criminal Alien Assistance Program FY15	16.606	15-0404-0-1-754	N/A	83,544.00	-	-	53,325.49	-	-	53,325.49	-
State Criminal Alien Assistance Program FY14	16.606	15-0404-0-1-754	N/A	85,332.00	-	-	36,214.65	-	-	85,332.00	-
State Criminal Alien Assistance Program - JLEO	16.606	15-0404-0-1-754	N/A	14,700.00	-	14,700.00	14,618.94	-	-	14,618.94	-
Equipment FY17											
State Criminal Alien Assistance Program - JLEO	16.606	15-0404-0-1-754	N/A	4,980.26	-	4,980.26	-	-	-	-	-
Equipment FY16											
Program Subtotal				188,556.26	-	19,680.26	104,159.08	-	-	153,276.43	-
Edward Byrne Memorial Justice Assistance Grant -	16.738	13-100-066-1020-364	7/1/16-6/30/17	154,598.00	-	103,418.46	153,650.25	-	-	153,650.25	-
Edward Byrne Memorial Justice Assistance Grant -	16.738	13-100-066-1020-364	7/1/15-6/30/16	156,970.00	-	40,192.13	-	-	-	156,970.00	-
Program Subtotal				311,568.00	-	143,610.59	153,650.25	-	-	310,620.25	-
<b>Total Department of Justice</b>				1,805,944.26	270,777.83	717,657.03	971,730.08	-	147,311.55	1,448,613.60	216,184.52
<b>U.S. Department of Labor:</b>											
Employment Training Administration											
Passed through the State of New Jersey Department of Labor and Workforce Development											
Employment Service Cluster											
Employment Service/Wagner-Peyser Funded Activities -											
Work First NJ 17-18	17.207	100-062-4545-322	7/1/17-6/30/18	3,793,042.00	-	1,456,723.00	1,569,721.84	-	-	1,569,721.84	-
Employment Service/Wagner-Peyser Funded Activities -	17.207	100-062-4545-322	7/1/16-6/30/17	4,192,403.00	-	2,387,403.00	1,806,280.52	-	-	2,801,579.40	-
Work First NJ 16-17											
Employment Service/Wagner-Peyser Funded Activities -	17.207	100-062-4545-322	7/1/15-6/30/16	4,238,046.00	-	-	75,308.99	-	-	3,244,887.48	-
Work First NJ 15-16											
Employment Service/Wagner-Peyser Funded Activities -	17.207	100-062-4545-322	7/1/14-6/30/15	3,431,305.00	-	-	(134,701.00)	-	-	3,296,604.00	-
Work First NJ 14-15											
Program & Employment Service Cluster Subtotal				15,654,796.00	-	3,844,126.00	3,316,610.35	-	-	10,912,792.72	-
Employment Training Administration											
Passed through the State of New Jersey Department of Labor											
WIOA Cluster											
WIA/WIOA Adult 17-18	17.258	2018-062-4545-100-101	7/1/17-6/30/19	1,055,588.00	-	130,069.00	139,768.02	-	-	139,768.02	-
WIA/WIOA Adult 16-17	17.258	2017-062-4545-100-101	7/1/16-6/30/18	1,053,424.00	-	1,025,259.59	958,870.57	-	-	1,047,782.70	-
WIA/WIOA Adult 15-16	17.258	2016-062-4545-100-101	7/1/15-6/30/17	1,511,296.00	-	41,044.00	-	-	-	1,511,205.07	-
Program Subtotal				3,620,308.00	-	1,196,372.59	1,098,638.59	-	-	2,698,755.79	-
WIA/WIOA Youth 16-17	17.259	2017-062-4545-100-249	7/1/16-6/30/18	1,212,245.00	-	421,047.00	444,562.20	-	-	451,548.20	-
WIA/WIOA Youth 15-16	17.259	2016-062-4545-100-249	7/1/15-6/30/17	1,636,029.00	-	515,879.00	458,294.68	-	-	1,636,023.95	-
Program Subtotal				2,848,274.00	-	936,926.00	902,856.88	-	-	2,087,572.15	-
WIA/WIOA Dislocated Worker 17-18	17.278	2018-062-4545-100-105	7/1/17-6/30/19	859,128.00	-	-	11,845.93	-	-	11,845.93	-
WIA/WIOA Dislocated Worker 16-17	17.278	2017-062-4545-100-105	7/1/16-6/30/18	1,227,388.00	-	1,125,574.00	1,137,730.97	-	-	1,137,730.97	-
WIA/WIOA Dislocated Worker 15-16	17.278	2016-062-4545-100-105	7/1/15-6/30/17	1,636,502.00	-	399,493.00	335,316.77	-	-	1,636,502.00	-
Program Subtotal				3,723,018.00	-	1,525,067.00	1,484,893.67	-	-	2,786,078.90	-
WIA Cluster Subtotal				10,191,600.00	-	3,658,365.59	3,486,389.14	-	-	7,572,406.84	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2017

	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	Expenditures to Subrecipients	2017 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Workforce Investment Act National Emergency Grant 14-16 Program Subtotal	17.277	2015-062-4545-100-252	12/15/14-12/14/16	4,974,750.00 4,974,750.00	- -	309,779.00 309,779.00	309,778.70 309,778.70	- -	- -	2,290,705.64 2,290,705.64	- -
<b>Total Department of Labor</b>				30,821,146.00	-	7,812,270.59	7,112,778.19	-	-	20,775,905.20	-
<b>U.S. Department of Transportation:</b>											
Federal Transit Administration											
Passed through New Jersey Transit											
Federal Transit Cluster											
Federal Transit Formula Grant - CMAQ Equipment 10-11 Program and Federal Transit Cluster Subtotal	20.507	FY08 CMAQ NJ-95-0006	07/01/10-04/30/13	462,171.87 462,171.87	- -	40,655.40 40,655.40	- -	- -	- -	420,233.00 420,233.00	- -
Formula Grants for Rural Areas - CARTS FY17	20.509	69-1129-0-1-401; 69-8303-0-2-401	1/1/17-12/31/17	292,683.00	97,561.00	212,124.73	284,684.80	-	94,634.17	284,684.80	94,634.17
Formula Grants for Rural Areas - CARTS FY16	20.509	69-1129-0-1-401; 69-8303-0-2-401	7/1/15-12/31/16	431,139.00	143,713.00	114,220.29	7,095.31	-	-	431,139.00	143,713.00
Formula Grants for Rural Areas - Sec 5311 Innovations Grant	20.509	Unknown	1/1/17-12/31/17	150,000.00	-	-	150,000.00	-	-	150,000.00	-
Formula Grants for Rural Areas - Sec 5311 Innovations Grant Program Subtotal	20.509	Unknown	1/1/16-12/31/16	150,000.00 1,023,822.00	- 241,274.00	148,221.83 474,566.85	(1,778.17) 440,001.94	(1,778.17) (1,778.17)	- 94,634.17	148,221.83 1,014,045.63	- 238,347.17
Transit Services Program Cluster											
New Freedom Program 14-17 Program and Transit Services Program Cluster Subtotal	20.521	Unknown	7/1/14-12/31/16	82,570.00 82,570.00	20,643.00 20,643.00	33,336.98 33,336.98	41,144.86 41,144.86	- -	10,669.37 10,669.37	78,649.93 78,649.93	20,045.64 20,045.64
Technical Assistance and Workforce Development	20.531	Unknown	1/1/17-12/31/18	72,500.00	72,500.00	-	18,123.02	18,123.02	-	18,123.02	18,123.02
Technical Assistance and Workforce Development	20.531	Unknown	1/1/16-6/30/18	62,500.00	-	-	62,500.00	-	-	62,500.00	-
Technical Assistance and Workforce Development Program Subtotal	20.531	Unknown	1/1/16-12/31/17	75,000.00 210,000.00	75,000.00 147,500.00	75,000.00 75,000.00	- 80,623.02	- 18,123.02	- -	75,000.00 155,623.02	75,000.00 93,123.02
Sub-Regional Transportation 17-18	20.U00	Unknown	7/1/17-6/30/18	113,600.00	-	28,410.90	28,410.90	-	-	28,410.90	-
Sub-Regional Transportation 16-17 Program Subtotal	20.U01	Unknown	7/1/16-6/30/17	113,600.00 227,200.00	- -	85,123.50 113,534.40	85,123.50 113,534.40	- -	- -	113,600.00 142,010.90	- -
Federal Transit Administration											
Passed through the State of New Jersey Department of Transportation											
Clean Fuels Program - CNG Refuse Trucks Grant Program Subtotal	20.519	Unknown	7/12/16-7/12/19	83,476.00 83,476.00	- -	78,092.00 78,092.00	78,092.00 78,092.00	- -	- -	78,092.00 78,092.00	- -
Office of Highway Safety											
Passed through the State of New Jersey Department of Law and Public Safety											
Highway Safety Cluster											
State and Community Highway Safety 17-18	20.600	1160-100-066-1160-047-YHTS-6010	10/1/17-9/30/18	60,900.00	-	-	5,831.50	-	-	5,831.50	-
State and Community Highway Safety 16-17 Program Subtotal	20.600	1160-100-066-1160-047-YHTS-6010	10/1/16-9/30/17	27,900.00 88,800.00	- -	28,424.51 28,424.51	22,184.53 28,016.03	- -	- -	28,424.51 34,256.01	- -
Alcohol Impaired Driving Countermeasures Incentive Grant 16-17 Program Subtotal	20.601	1160-100-066-1160-057-THTS-6010	10/1/16-9/30/17	28,500.00 28,500.00	- -	25,531.44 25,531.44	25,531.44 25,531.44	- -	- -	25,531.44 25,531.44	- -
Occupant Protection Incentive Grant FY17 Program Subtotal	20.602	1160-100-066-1160-113-YHTS-6120	10/1/16-9/30/17	15,900.00 15,900.00	- -	13,857.69 13,857.69	13,857.69 13,857.69	- -	- -	13,857.69 13,857.69	- -
Highway Safety Cluster Subtotal				133,200.00	-	67,813.64	67,405.16	-	-	73,645.14	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2017

	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	Expenditures to Subrecipients	2017 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
County DWI Traffic Enforcement FFY16-17	20.U02	1160-100-066-1160-057-YHTS-6020	10/1/16-9/30/17	56,500.00	-	42,934.74	47,434.74	-	-	47,434.74	-
County DWI Traffic Enforcement FFY15-16	20.U03	1160-100-066-1160-057-YHTS-6020	10/1/15-9/30/16	63,000.00	-	-	(330.00)	-	-	44,909.32	-
Program Subtotal				119,500.00	-	42,934.74	47,104.74	-	-	92,344.06	-
<b>Total Department of Transportation</b>				2,341,939.87	409,417.00	925,934.01	867,906.12	16,344.85	105,303.54	2,054,643.68	351,515.83
<b>U.S. Department of Health and Human Services:</b>											
Division on Aging											
Passed through the State Department of Human Services											
Aging Cluster											
Special Programs for the Aging - Title III-B - Grants for Supportive Services and Senior Centers 17	93.044	7530-100-054-7530-058-LLLL-6110	1/1/17-12/31/17	379,376.00	-	379,376.00	363,160.84	-	-	363,160.84	-
Special Programs for the Aging - Title III-B - Grants for Supportive Services and Senior Centers 16	93.044	7530-100-054-7530-058-LLLL-6110	1/1/16-12/31/16	456,417.00	-	(55,776.00)	9,314.24	-	-	400,640.73	-
Program Subtotal				835,793.00	-	323,600.00	372,475.08	-	-	763,801.57	-
Special Programs for the Aging - Title III-C1 - Nutrition Services 17	93.045	7530-100-054-7530-056-LLLL-6110	1/1/17-12/31/17	403,982.00	-	403,982.00	339,099.95	-	-	339,099.95	-
Special Programs for the Aging - Title III-C2 - Nutrition Services 17	93.045	7530-100-054-7530-056-LLLL-6110	1/1/17-12/31/17	244,453.00	-	244,453.00	183,101.66	-	-	183,101.66	-
Special Programs for the Aging - Title III-C1 - Nutrition Services 16	93.045	7530-100-054-7530-056-LLLL-6110	1/1/16-12/31/16	504,353.00	-	(61,700.00)	143,796.50	-	-	442,653.25	-
Special Programs for the Aging - Title III-C2 - Nutrition Services 16	93.045	7530-100-054-7530-056-LLLL-6110	1/1/16-12/31/16	339,012.00	-	(62,375.00)	38,800.31	-	-	276,637.02	-
Program Subtotal				1,491,800.00	-	524,360.00	704,798.42	-	-	1,241,491.88	-
Nutrition Services Incentives Program 17	93.053	7530-100-054-7530-039-LLLL-6110	1/1/17-12/31/17	197,625.00	-	153,963.00	197,624.00	-	-	197,624.00	-
Nutrition Services Incentives Program 16	93.053	7530-100-054-7530-039-LLLL-6110	1/1/16-12/31/16	190,684.00	-	83,213.00	(138,949.42)	-	-	51,734.55	-
Program Subtotal				388,309.00	-	237,176.00	58,674.58	-	-	249,358.55	-
Aging Cluster Subtotal				2,715,902.00	-	1,085,136.00	1,135,948.08	-	-	2,254,652.00	-
Special Programs for the Aging - Title III-D - Disease	93.043	7530-100-054-7530-060-LLLL-6110	1/1/17-12/31/17	19,815.00	-	19,815.00	19,815.00	-	-	19,815.00	-
Special Programs for the Aging - Title III-D - Disease	93.043	7530-100-054-7530-060-LLLL-6110	1/1/16-12/31/16	21,635.00	-	(47.00)	587.50	-	-	21,000.50	-
Program Subtotal				41,450.00	-	19,768.00	20,402.50	-	-	40,815.50	-
National Family Caregiver Support - Title III-E 17	93.052	7530-100-054-7530-062-LLLL-6110	1/1/17-12/31/17	144,820.00	-	144,820.00	144,820.00	-	-	144,820.00	-
National Family Caregiver Support - Title III-E 16	93.052	7530-100-054-7530-062-LLLL-6110	1/1/16-12/31/16	162,692.00	-	(15,889.00)	(6,986.77)	-	-	146,802.73	-
Program Subtotal				307,512.00	-	128,931.00	137,833.23	-	-	291,622.73	-
Medicaid Cluster											
Medical Assistance Program 17	93.778	7530-100-054-7530-066-LLLL-6110-MEDB	1/1/17-12/31/17	19,196.00	-	18,957.00	19,196.00	-	-	19,196.00	-
Medical Assistance Program 16	93.778	7530-100-054-7530-066-LLLL-6110-MEDB	1/1/16-12/31/16	17,956.00	-	-	(7,955.50)	-	-	10,000.50	-
Program and Medicaid Cluster Subtotal				37,152.00	-	18,957.00	11,240.50	-	-	29,196.50	-
Division of Youth and Family											
Passed through the State of New Jersey Department of Human Services											
Child Support Enforcement 2017	93.563	7550-215-152301-609-009-21123	10/1/16-9/30/17	55,543.17	-	55,543.17	55,543.17	-	-	55,543.17	-
Program Subtotal				55,543.17	-	55,543.17	55,543.17	-	-	55,543.17	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended December 31, 2017

	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	Expenditures to Subrecipients	2017 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Community Services Block Grant - CY17 (PASP)	93.569	75-1504-0-1-506	1/1/17-12/31/17	35,400.00	-	35,400.00	35,224.99	-	-	35,224.99	-
Community Services Block Grant - CY16 (PASP)	93.569	75-1504-0-1-506	1/1/16-12/31/16	35,400.00	-	-	678.19	-	-	35,400.00	-
Community Services Block Grant - Youth Services	93.569	75-1504-0-1-506	1/1/17-12/31/17	39,825.00	-	39,825.00	39,825.00	-	-	39,825.00	-
Community Services Block Grant - Youth Services	93.569	75-1504-0-1-506	1/1/16-12/31/16	39,825.00	-	-	762.96	-	-	39,825.00	-
Community Services Block Grant - CY 17 (TSSA)	93.569	75-1504-0-1-506	1/1/17-12/31/17	60,881.00	-	60,881.00	59,610.13	-	-	59,610.13	-
Community Services Block Grant - CY 16 (TSSA)	93.569	75-1504-0-1-506	1/1/16-12/31/16	60,881.00	-	-	1,543.40	-	-	60,881.00	-
Community Services Block Grant - Child Advocacy	93.569	1610-100-016-1610-131-MMMM-6130	6/1/17-5/31/18	126,450.91	-	126,450.91	68,303.38	-	-	68,303.38	-
Community Services Block Grant - Mental Health	93.569	7700-100-054-S820-029-LLLL-6130	1/1/17-12/31/17	9,000.00	-	9,000.00	9,000.00	-	-	9,000.00	-
Program Subtotal				407,662.91	-	271,556.91	214,948.05	-	-	348,069.50	-
Centers for Medicare & Medicaid Services (CMS)											
Research, Demonstrations, & Evaluations 17-18	93.779	4275-100-046-4141-056-J004-6110	4/1/17-3/31/18	33,000.00	-	18,692.00	19,664.58	-	-	19,664.58	-
Centers for Medicare & Medicaid Services (CMS)											
Research, Demonstrations, & Evaluations 16-17	93.779	4275-100-046-4141-056-J004-6110	4/1/16-3/31/17	27,000.00	-	10,043.00	227.94	-	-	27,000.00	-
Program Subtotal				60,000.00	-	28,735.00	19,892.52	-	-	46,664.58	-
Maternal & Child Health Services Block Grant to the States											
17-18	93.994	75-0350-0-1-550	7/1/17-6/30/18	208,298.00	-	26,876.00	208,298.00	-	-	208,598.00	-
Maternal & Child Health Services Block Grant to the States											
16-17	93.994	75-0350-0-1-550	7/1/16-6/30/17	102,166.00	-	100,550.00	(115.64)	-	-	100,550.36	-
Program Subtotal				310,464.00	-	127,426.00	208,182.36	-	-	309,148.36	-
<b>Total Department of Health and Human Services</b>				3,935,686.08	-	1,736,053.08	1,803,990.41	-	-	3,375,712.34	-
<b>U.S. Department of Homeland Security:</b>											
Hazard Mitigation Plan Grant	97.039	Unknown	5/19/15-5/19/18	411,045.00	-	-	22,705.09	-	-	243,511.09	-
Program Subtotal				523,545.00	37,500.00	-	22,705.09	-	-	356,011.09	37,500.00
Homeland Security Grant Program - County FY16	97.067	2015-SS-00032	9/1/16-8/31/18	276,297.02	-	117,344.65	155,645.35	-	-	212,897.01	-
Homeland Security Grant Program - County FY15	97.067	2015-SS-00032	9/1/15-8/31/17	100,000.00	-	47,193.88	33,161.13	-	-	99,935.12	-
Homeland Security Grant Program - Regional FY15	97.067	2015-SS-00032	9/1/15-8/31/17	174,759.06	-	80,704.75	70,971.39	-	-	174,689.06	-
Program Subtotal				551,056.08	-	245,243.28	259,777.87	-	-	487,521.19	-
<b>Total Department of Homeland Security</b>				1,074,601.08	37,500.00	245,243.28	282,482.96	-	-	843,532.28	37,500.00
<b>Total Federal Financial Awards</b>				\$ 49,759,777.29	\$ 717,694.83	\$ 13,074,382.34	\$ 13,084,827.09	\$ 1,611,664.44	\$ 252,615.09	\$ 37,951,620.19	\$ 605,200.35

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
Year Ended December 31, 2017

Department/Program Title	State Account Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	2017 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Department of Labor:</b>								
Division of Employment and Training Services								
One Stop Satellite Office 17-18	16-767-062-4545-003	9/1/17-12/31/18	\$ 150,000.00	\$ -	\$ -	\$ 16,070.78	\$ -	\$ 16,070.78
Learning Link 17-18	16-767-062-4545-003	7/1/17-6/30/18	103,000.00	-	23,991.00	28,569.90	-	28,569.90
Learning Link 16-17	16-767-062-4545-003	7/1/16-6/30/17	77,000.00	-	59,789.00	54,195.03	-	76,999.81
NJ Youth Corps 17-18	18-100-062-4545-314;16-100-062-4545-347;17-	7/1/17-6/30/18	425,000.00	-	56,386.00	122,350.51	-	122,350.51
NJ Youth Corps 16-17	17-100-062-4545-314;16-100-062-4545-347;17-	7/1/16-6/30/17	425,000.00	-	252,327.00	170,487.65	-	287,758.58
<b>Total Department of Labor</b>			<b>1,180,000.00</b>	<b>-</b>	<b>392,493.00</b>	<b>391,673.87</b>	<b>-</b>	<b>531,749.58</b>
<b>State of New Jersey Department of Human Services:</b>								
Division on Aging:								
<u>2015 Area Plan Contract</u>								
SSBG - Sandy 15	7530-100-054-7531-100-SS29-6110	1/1/15-12/31/15	547,021.00	-	112,566.00	-	-	270,678.31
<u>2016 Area Plan Contract</u>								
COLA - 16	7530-100-054-7530-036-L5SS-6110	1/1/16-12/31/16	188,983.00	-	-	6,399.19	-	6,399.19
SWHDM - 16	7530-491-054-7530-009-L4WM-6110	1/1/16-12/31/16	35,595.00	-	-	759.88	-	34,654.88
APS - 16	7530-491-054-7530-009-4AP-6110	1/1/16-12/31/16	191,887.00	-	-	12,432.00	-	197,153.84
Community Based Senior Programs 16	7530-100-054-7530-036-LLLL-6110	1/1/16-12/31/16	180,544.00	-	-	5,764.44	-	180,544.00
SSBG - Sandy 16	7530-100-054-7531-100-SS29-6110	1/1/16-12/31/16	190,018.00	-	(112,566.00)	(112,565.11)	-	77,451.78
SSBG - 16	7530-100-054-7530-036-L5SS-6110	1/1/16-12/31/16	369,920.00	-	-	(32,580.84)	-	337,339.16
Match - 16	7530-100-054-7530-038-LLLL-6110	1/1/16-12/31/16	95,000.00	-	(11,287.00)	(15,856.32)	-	91,659.68
County Match - 16	N/A	1/1/16-12/31/16	-	223,000.00	-	(1,226.82)	-	-
<u>2017 Area Plan Contract</u>								
COLA - 17	7530-100-054-7530-036-L5SS-6110	1/1/17-12/31/17	187,176.00	-	186,459.00	187,176.00	-	187,176.00
Eldercare/Care Coord - 17	7530-100-054-7530-038-LLLL-6110	1/1/17-12/31/17	23,810.00	-	23,810.00	23,810.00	-	23,810.00
SWHDM - 17	7530-491-054-7530-009-L4WM-6110	1/1/17-12/31/17	33,895.00	-	33,895.00	27,825.61	-	27,825.61
SHTP - 17	7530-491-054-7530-009-L4SH-6110	1/1/17-12/31/17	40,329.00	-	41,046.00	40,329.00	-	40,329.00
APS - 17	7530-491-054-7530-009-4AP-6110	1/1/17-12/31/17	191,887.00	-	191,887.00	191,073.25	-	191,073.25
Donations - 17	7530-491-054-7530-009-4AP-6110	1/1/17-12/31/17	152,620.68	-	178,564.67	148,943.12	-	148,943.12
Community Based Senior Programs 17	7530-100-054-7530-036-LLLL-6110	1/1/17-12/31/17	180,544.00	-	180,544.00	178,721.15	-	178,721.15
SSBG - 17	7530-100-054-7530-036-L5SS-6110	1/1/17-12/31/17	369,920.00	-	349,920.00	369,735.17	-	369,735.17
Match - 17	7530-100-054-7530-038-LLLL-6110	1/1/17-12/31/17	100,524.00	-	100,454.00	93,127.14	-	93,127.14
County Match - 17	N/A	1/1/17-12/31/17	-	223,000.00	-	-	223,000.00	-
FSC (CFI) & APPI 17-18	1630-100-016-1630-013-MMVM-6130	7/1/17-6/30/18	924,559.00	-	539,322.00	887,998.78	-	887,998.78
FSC (CFI) & APPI 16-17	1630-100-016-1630-013-MMVM-6130	7/1/16-6/30/17	924,559.00	-	385,237.00	(2,648.46)	-	884,133.81
<b>Total Department of Human Services</b>			<b>4,928,791.68</b>	<b>223,000.00</b>	<b>2,199,851.67</b>	<b>2,009,217.18</b>	<b>-</b>	<b>4,228,753.87</b>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2017

Department/Program Title	State Account Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	2017 Local Match	Cumulative Expenditures
			State Share	Local Share				
State of New Jersey Department of Transportation:								
County Aid FY16	16-480-078-6320-ALG-6010	N/A	3,403,200.00	-	1,597,599.24	1,485,604.89	-	2,966,412.99
County Aid FY15	15-480-078-6320-ALZ-6010	N/A	3,403,200.00	-	58,675.60	(210.90)	-	3,402,709.10
County Aid FY14	14-480-078-6320-ALP-6010	N/A	3,403,200.00	-	822,331.24	(19,417.62)	-	3,355,366.08
County Aid FY13	13-480-078-6320-AK7-6010	N/A	3,200,600.00	-	1,142,503.85	-	-	3,200,600.00
County Aid FY12	12-480-078-6320-AK7-6010	N/A	3,164,000.00	-	708,907.38	-	-	3,162,049.21
County Aid FY11	11-480-078-6320-AKY-6010	N/A	3,164,000.00	-	31,866.07	-	-	3,147,909.14
County Aid FY09	09-480-078-6320-AKY-6010	N/A	3,164,000.00	-	-	9,809.07	-	3,157,718.21
Funds Exchange Program - Brigantine Blvd Sec 1A Repaving	Unknown	8/7/15-8/7/18	1,196,872.95	-	321,011.82	(87,135.47)	-	998,357.03
Funds Exchange Program - Brigantine Blvd Sec 1B Repaving	Unknown	5/21/15-5/21/17	49,927.00	-	13,886.70	-	-	49,927.00
Funds Exchange Program - Brigantine Blvd Sec 1B Design	Unknown	3/31/17-3/31/20	919,186.89	-	136,012.16	843,958.68	-	843,958.68
Funds Exchange Program - Mays Landing Rd Sec 2 Resurfacing Design	Unknown	3/20/15-3/20/17	56,242.73	-	4,502.95	-	-	56,242.73
Funds Exchange Program - Mays Landing Rd Sec 2 Resurfacing	Unknown	11/15/16-12/31/19	1,320,000.00	-	-	1,026,200.00	-	1,026,200.00
Funds Exchange Program - Wellington/West End Aves Repaving	Unknown	9/10/15-9/10/18	2,015,000.00	-	281,576.85	-	-	2,015,000.00
Funds Exchange Program - Weymouth Furnace Bridge Construction	Unknown	N/A	202,259.00	-	136,707.88	202,259.00	-	202,259.00
Funds Exchange Program - Weymouth Furnace Bridge Design	Unknown	N/A	94,400.00	-	20,187.60	(15,950.71)	-	78,449.29
Capital Transportation Program - Interest Earned	Unknown	1/01/10-12/31/15	-	-	-	24,543.76	-	44,014.46
Casino Revenue Transportation CY17	SCDRTAP	1/1/17-12/31/17	493,452.91	-	326,063.52	488,263.15	-	488,263.15
Casino Revenue Transportation CY16	SCDRTAP	1/1/16-12/31/16	516,461.43	-	166,712.32	5,779.34	-	508,035.64
Local Bridge Future Needs 2014 (Atsion Rd Br Replace)	14-480-078-6320-ALN-6010	N/A	1,000,000.00	-	132,821.65	(25,637.76)	-	867,178.35
Total Department of Transportation			30,766,002.91	-	5,901,366.83	3,938,065.43	-	29,570,650.06
State of New Jersey Department of Education:								
GED Testing Income 2008	5063-100-034-5063-324-H302-3620	N/A	76,701.00	-	8,767.79	9,143.75	-	47,665.37
Total Department of Education			76,701.00	-	8,767.79	9,143.75	-	47,665.37
State of New Jersey Department of Environmental Protection:								
State Aid Mosquito Grant	Unknown	8/1/16-8/31/17	3,577.38	-	3,577.38	-	-	-
State Aid Mosquito Grant	Unknown	8/1/16-8/31/17	21,340.35	-	21,340.35	21,340.35	-	21,340.35
Clean Communities CY2017	4900-765-042-4900-005-V42Y-6020	7/1/17-6/30/18	125,647.25	-	125,647.25	115,647.25	-	115,647.25
Clean Communities CY2016	4900-765-042-4900-005-V42Y-6020	7/1/16-6/30/17	147,735.61	-	-	20,000.00	-	147,735.61
Clean Communities CY2015	4900-765-042-4900-005-V42Y-6020	1/1/15-6/30/16	129,918.72	-	-	48.41	-	129,918.72
County Environmental Health Act FY2017	08-495-042-4855-001	7/1/16-6/30/17	218,450.00	165,200.00	-	151,493.97	-	203,493.97
County Environmental Health Act FY2016	08-495-042-4855-001	7/1/15-6/30/16	217,500.00	165,500.00	159,109.00	34,853.95	-	210,500.00
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
Total Department of Environmental Protection			871,669.31	334,450.00	313,423.98	343,383.93	-	836,135.90

# COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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## SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE Year Ended December 31, 2017

Department/Program Title	State Account Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	2017 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Military and Veteran Affairs:</b>								
Veterans Transportation FY17-18	3610-100-067-3610-058-PVET-6130	7/1/17-6/30/18	17,000.00	-	1,416.00	8,500.00	-	8,500.00
Veterans Transportation FY16-17	3610-100-067-3610-058-PVET-6130	7/1/16-6/30/17	17,000.00	-	9,921.00	8,500.00	-	17,000.00
Veterans Transportation FY15-16	3610-100-067-3610-058-PVET-6130	7/1/15-6/30/16	17,000.00	-	-	-	-	17,000.00
<b>Total Military and Veteran Affairs</b>			<u>34,000.00</u>	<u>-</u>	<u>11,337.00</u>	<u>17,000.00</u>	<u>-</u>	<u>25,500.00</u>
<b>State of New Jersey Department of Health:</b>								
Division of Health Services:								
Right To Know 17-18	18-100-046-4771-105-6110	7/1/17-6/30/18	10,544.00	-	5,272.00	5,272.00	-	5,272.00
Right To Know 16-17	17-100-046-4771-105-6110	7/1/16-6/30/17	10,544.00	-	5,272.00	5,272.00	-	5,272.00
PH Preparedness & Response for BT 16-17	17-100-046-4E05-360-6120-7155	7/1/16-6/30/17	241,862.00	-	182,464.00	124,060.00	-	241,855.00
PH Preparedness & Response for BT 17-18	18-100-046-4E05-360-6120-7155	7/1/17-6/30/18	301,151.00	-	-	136,588.00	-	136,588.00
Total Division of Health Services			<u>564,101.00</u>	<u>-</u>	<u>193,008.00</u>	<u>271,192.00</u>	<u>-</u>	<u>388,987.00</u>
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	191,530.00	80,618.00	-	569,952.00
Comprehensive Alcohol/Drug Abuse Grant 2017	4240-100-046-4052-25	1/1/17-12/31/17	687,195.00	88,675.00	66,045.00	587,396.00	82,286.00	661,476.35
Total Division of Alcoholism, Drug Abuse & Addiction Service			<u>1,358,425.00</u>	<u>174,871.00</u>	<u>257,575.00</u>	<u>668,014.00</u>	<u>82,286.00</u>	<u>1,231,428.35</u>
Division of Senior Affairs:								
Statewide Respite Care FY17	4275-491-046-4143-082-J004-6140	1/1/17-12/31/17	176,850.00	-	120,572.63	167,712.62	-	167,712.62
Statewide Respite Care FY16	4275-491-046-4143-082-J004-6140	1/1/16-12/31/16	174,850.00	-	3,703.62	(5,504.03)	-	164,645.48
Total Division of Senior Affairs			<u>351,700.00</u>	<u>-</u>	<u>124,276.25</u>	<u>162,208.59</u>	<u>-</u>	<u>332,358.10</u>
<b>Total Department of Health</b>			<u>2,274,226.00</u>	<u>174,871.00</u>	<u>574,859.25</u>	<u>1,101,414.59</u>	<u>82,286.00</u>	<u>1,952,773.45</u>
<b>State of New Jersey Department of Law and Public Safety:</b>								
Division of Criminal Justice								
Body Armor Replacement 17-18	1020-718-066-1020-001-YCJF-6120	N/A	32,191.83	-	32,191.83	-	-	-
Body Armor Replacement 16-17	1020-718-066-1020-001-YCJF-6120	N/A	33,820.04	-	-	24,097.20	-	33,820.04
Body Armor Replacement 15-16	1020-718-066-1020-001-YCJF-6120	N/A	35,767.02	-	-	(645.52)	-	34,790.49
Body Armor Replacement FY15	1020-718-066-1020-001-YCJF-6120	N/A	36,252.76	-	-	0.04	-	36,252.76
Megan's Law Grant 17-18	13-100-066-1020-364	4/1/17-3/31/18	14,286.00	-	6,842.00	10,126.16	-	10,126.16
Megan's Law Grant 16-17	13-100-066-1020-364	4/1/16-3/31/17	13,854.00	-	13,854.00	4,246.34	-	13,854.00
Emergency Management Assistance FFY12	1200-100-066-1200-726-YEMR-6110	7/1/2015-6/30/2016	55,000.00	-	55,000.00	55,000.00	-	55,000.00
State Facilities Education Act 17-18	1500-100-066-1500-032-YSAC-6010	7/1/17-6/30/18	49,500.00	-	-	24,750.00	-	24,750.00
State Facilities Education Act 16-17	1500-100-066-1500-032-YSAC-6010	7/1/16-6/30/17	85,500.00	-	4,500.00	40,500.00	-	81,000.00
Innovations Funding CY17	1500-100-066-1500-237-YYYY-6110	1/1/17-12/31/17	124,000.00	-	53,365.24	124,000.00	-	124,000.00
Innovations Funding CY16	1500-100-066-1500-237-YYYY-6110	1/1/16-12/31/16	123,633.00	-	70,892.81	(12,392.89)	-	111,125.20
Detention Diversion CY17	1500-100-066-1500-083-YG3P-6130	1/1/17-12/31/17	37,132.00	-	25,706.77	37,132.00	-	37,132.00
Detention Diversion CY16	1500-100-066-1500-083-YG3P-6130	1/1/16-12/31/16	37,132.00	-	12,092.81	-	-	36,420.63
Detention Diversion CY15	1500-100-066-1500-083-YG3P-6130	1/1/15-12/31/15	37,132.00	-	-	711.37	-	37,132.00
Program Services CY17	1500-100-066-1500-007-YSAC-6010	1/1/17-12/31/17	313,245.00	-	13,247.38	290,465.08	-	290,465.08
Program Services CY16	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	313,245.00	-	174,371.65	(25,527.06)	-	262,516.13
Program Management CY17	1500-100-066-1500-007-YSAC-6010	1/1/17-12/31/17	55,550.00	-	38,071.72	55,052.47	-	55,052.47
Program Management CY16	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	55,550.00	-	18,418.28	1,713.31	-	55,549.13
Total Division of Criminal Justice			<u>1,452,790.65</u>	<u>-</u>	<u>518,554.49</u>	<u>629,228.50</u>	<u>-</u>	<u>1,298,986.09</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
Year Ended December 31, 2017

Department/Program Title	State Account Number	Grant Period	Grant Award		2017 Cash Receipts	2017 Expenditures	2017 Local Match	Cumulative Expenditures
			State Share	Local Share				
Division of Motor Vehicle								
DDEF-Prosecutor 2017 #2	6400-100-078-6400-YYYY	N/A	7,700.00	-	7,700.00	-	-	-
DDEF-Prosecutor 2017	6400-100-078-6400-YYYY	N/A	4,500.00	-	4,500.00	4,455.42	-	4,455.42
DDEF-Prosecutor 2016	6400-100-078-6400-YYYY	N/A	29,576.40	-	10,000.00	10,000.00	-	29,576.40
Total Division of Motor Vehicle			41,776.40	-	22,200.00	14,455.42	-	34,031.82
<b>Total Department of Law and Public Safety</b>			<u>1,494,567.05</u>	<u>-</u>	<u>540,754.49</u>	<u>643,683.92</u>	<u>-</u>	<u>1,333,017.91</u>
<b>State of New Jersey Department of Community Affairs:</b>								
Post Sandy Planning Assistance Grant 2015	N/A	12/15/15-12/14/16	270,000.00	-	219,431.50	(350.00)	-	269,520.00
<b>Total Department of Community Affairs</b>			<u>270,000.00</u>	<u>-</u>	<u>219,431.50</u>	<u>(350.00)</u>	<u>-</u>	<u>269,520.00</u>
<b>State of New Jersey Department of State:</b>								
Division of Archives and Record Management:								
General Operating Support 16-17	16-100-074-2540-105-6110	7/1/16-6/30/17	14,400.00	-	10,800.00	10,600.00	-	10,600.00
Council on the Arts Local Arts Program FY17	2530-100-074-2530-032-S003-6130	1/1/17-12/31/17	76,327.00	-	68,695.00	75,400.00	-	75,400.00
Council on the Arts Local Arts Program FY16	2530-100-074-2530-032-S003-6130	1/1/16-12/31/16	76,327.00	-	38,163.00	6,723.59	-	73,523.59
<b>Total Department of State</b>			<u>167,054.00</u>	<u>-</u>	<u>117,658.00</u>	<u>92,723.59</u>	<u>-</u>	<u>242,907.59</u>
<b>NJ Governor's Council on Alcohol &amp; Drug Abuse:</b>								
Alliance for Prevention of Drug & Alcohol Abuse 15-16	4219-024-6110	7/1/15-6/30/16	388,541.00	-	213,504.89	-	-	119,436.80
Alliance for Prevention of Drug & Alcohol Abuse 16-17	4219-024-6110	7/1/16-6/30/17	388,541.00	-	340,908.84	277,753.24	-	340,909.14
Alliance for Prevention of Drug & Alcohol Abuse 17-18	4219-024-6110	7/1/17-6/30/18	388,541.00	-	20,465.35	59,127.94	-	340,909.14
<b>Total NJ Governor's Council on Alcohol &amp; Drug Abuse</b>			<u>1,165,623.00</u>	<u>-</u>	<u>574,879.08</u>	<u>336,881.18</u>	<u>-</u>	<u>801,255.08</u>
Total State Financial Assistance			<u>\$ 43,228,634.95</u>	<u>\$ 732,321.00</u>	<u>\$ 10,854,822.59</u>	<u>\$ 8,882,837.44</u>	<u>\$ 82,286.00</u>	<u>\$ 39,839,928.81</u>



## **COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

### **NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

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#### **A. GENERAL**

The accompanying schedules of expenditures present the activity of all federal and state financial assistance programs of the County of Atlantic, State of 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, STATE OF NEW JERSEY

### NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)

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#### D. PUBLIC ASSISTANCE GRANTS

The County is the recipient of Public Assistance Grants which have been audited separately 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.

	Expenditures
Grant Appropriated Reserves	\$ 20,726,176.70
Less: Non Federal or State Funded Expenditure	(7,208.67)
Less: Federal Cash Match	(252,615.09)
Less: State Cash Match	(82,286.00)
Capital Transportation Interest	24,543.76
Federal In-Kind Match	96,618.73
Public Health Grant Expenditures	1,462,435.10
	<u>\$ 21,967,664.53</u>
Reported on:	
Schedule of Expenditures of Federal Awards	\$ 13,084,827.09
Schedule of State Financial Assistance	8,882,837.44
	<u>\$ 21,967,664.53</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, 2017, funds totaling \$3,844,126 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, STATE OF NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended December 31, 2017

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**Section I – Summary of Auditors' Results**

*Basic Financial Statements*

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weaknesses identified? \_\_\_\_\_yes      X  no
- Significant deficiencies identified? \_\_\_\_\_yes      X  none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_Yes      X  no

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified? \_\_\_\_\_yes      X  no
- Significant deficiencies identified? \_\_\_\_\_yes      X  none reported

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

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
14.218	Community Development Block Grant
16.575	Crime Victim Assistance - Sane/Sart; Crime Victim Assistance - VOCA
93.044, 93.045, 93.053	Aging Cluster (Area Plan Grant)

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, STATE OF NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
Year Ended December 31, 2017

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**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>
7530-100-054-7530-036-L5SS-6110; 7530-100-054-7530-038-LLLL-6110; 7530- 491-054-7530-009-L4WM-6110; 7530- 491-054-7530-009-L4SH-6110; 7530-491- 054-7530-009-4AP-6110	Area Plan Grant
4240-100-046-4052-25	Comprehensive Alcohol
4219-024-6110	Alliance for Prevention of Drug & Alcohol Abuse

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

\$ 750,000

Auditee qualified as low-risk auditee?

☒ yes ☐ no

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
Year Ended December 31, 2017

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**Section II – Financial Statement Findings**

None reported.

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
Year Ended December 31, 2017

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

None reported.

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
Year Ended December 31, 2017

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None reported.