

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

SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE

December 31, 2021

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

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December 31, 2021

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

To the County Executive and the Board of County Commissioners of  
The County of Atlantic  
State of New Jersey

### ***Report on the Audit of the Schedules of Expenditures of Federal Awards and State Financial Assistance***

#### **Opinions**

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, 2021, and the related notes to the schedules of expenditures of federal awards and state financial assistance, as listed in the table of contents.

#### ***Unmodified 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, 2021, in accordance with the financial reporting provisions described in Note B.

#### ***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* section of our report, 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, 2021.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"); the requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; and 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 ("Circular Letter 15-08-OMB"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Schedules* section of our report.

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

## ***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 financial statements 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 and pervasive.

## **Responsibilities of Management for the Schedules**

Management is responsible for the preparation and fair presentation of the schedules in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

## **Auditors' Responsibilities for the Audit of the Schedules**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, as well as the standards applicable to financial audits contained in GAAS; *Government Auditing Standards*; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS; *Government Auditing Standards*; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

A handwritten signature in black ink, appearing to read "Warren A. Broudy". The signature is fluid and cursive, with the first name "Warren" being the most prominent.

Warren A. Broudy, CPA, CGFM, PSA, CGMA, CMFO  
Registered Municipal Accountant License No. 554

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

December 2, 2022

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

To the County Executive and the Board of County Commissioners of  
The County of Atlantic  
State of New Jersey

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited the County of Atlantic, State of New Jersey's ("County") compliance with the types of compliance requirements as subject to audit in the OMB Compliance Supplement and the New Jersey 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, 2021. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); the requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; and 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 State of New Jersey Circular Letter 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* (the "Circular Letter 15-08-OMB"). Our responsibilities under those standards and the Uniform Guidance and Circular Letter 15-08-OMB are further described in the *Auditors' Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

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

## Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS; *Government Auditing Standards*; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS; *Government Auditing Standards*; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Circular Letter 15-08-OMB, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

**Report on Internal Control Over Compliance (Continued)**

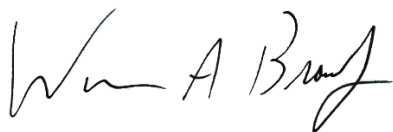
Our consideration of internal control over compliance was for the limited purpose described in the *Auditors' Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance and Circular Letter 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

**Independent Auditors' 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, 2021, and the related notes to financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 20, 2022, 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 GAAS. 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, CMFO  
Registered Municipal Accountant License No. 554

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

December 2, 2022



# COUNTY OF ATLANTIC, STATE OF NEW JERSEY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended December 31, 2021

Department/Program/Cluster Title	Federal Assistance Listing Number	Pass-Through Identity Number	Grant Period	Grant Award		2021 Cash Receipts	2021 Expenditures	Expenditures to Subrecipients	2021 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
<b>U.S. Department of Housing and Urban Development:</b>											
Office of Community Planning and Development											
Passed through the State of New Jersey Department of Community Affairs											
Community Development Block Grants/Entitlement Grants Cluster											
Community Development Block Grants/Entitlement Grants FY20	14.218	86-0205-0-1-604	9/1/20-8/31/27	\$ 1,197,463.00	\$ -	\$ 233,490.03	\$ 1,197,463.00	\$ 1,197,463.00	\$ -	\$ 1,197,463.00	\$ -
Community Development Block Grants/Entitlement Grants FY19	14.218	86-0205-0-1-604	9/1/19-8/31/26	1,217,645.00	-	186,659.64	-	-	-	1,217,645.00	-
Community Development Block Grants/Entitlement Grants FY18	14.218	86-0205-0-1-604	9/1/18-8/31/25	1,300,087.00	-	103,966.69	-	-	-	1,300,087.00	-
Community Development Block Grants/Entitlement Grants FY17	14.218	86-0205-0-1-604	9/1/17-8/31/24	1,207,139.00	-	191,956.00	-	-	-	1,202,766.36	-
Community Development Block Grants/Entitlement Grants FY16	14.218	86-0205-0-1-604	9/1/16-8/31/23	1,102,215.00	-	54,138.00	-	-	-	1,102,215.00	-
Community Development Block Grants/Entitlement Grants FY15	14.218	86-0205-0-1-604	9/1/15-8/30/22	1,033,275.00	-	15,000.00	-	-	-	1,033,275.00	-
Community Development Block Grants/Entitlement Grants FY14	14.218	86-0205-0-1-604	9/1/14-8/30/21	1,048,743.00	-	54,401.59	-	-	-	1,048,743.00	-
Community Development Block Grants/Entitlement Grants FY13	14.218	86-0205-0-1-604	9/1/13-8/31/20	1,069,866.00	-	25,294.87	-	0.80	-	1,069,866.00	-
Community Development Block Grants/Entitlement Grants FY12	14.218	86-0205-0-1-604	9/1/12-8/31/19	1,087,317.00	-	2,810.81	-	-	-	1,087,317.00	-
Community Development Block Grants/Entitlement Grants FY11	14.218	86-0205-0-1-604	9/1/11-8/31/18	1,332,979.00	-	5,755.39	-	-	-	1,332,979.00	-
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218	86-0205-0-1-604	9/1/21-8/31/28	3,583,302.00	-	1,812,764.58	2,878,767.00	2,878,767.00	-	3,583,302.00	-
Program and Community Development Block Grants/Entitlement Grants Cluster Subtotal				15,180,031.00	-	2,686,237.60	4,076,230.00	4,076,230.80	-	15,175,658.36	-
Home Investment Partnerships Program FY20	14.239	86-0205-0-1-604	9/1/20-8/31/27	694,139.00	-	-	694,139.00	694,139.00	-	694,139.00	-
Home Investment Partnerships Program FY18	14.239	86-0205-0-1-604	9/1/18-8/31/25	717,003.00	-	15,814.69	-	-	-	717,003.00	-
Home Investment Partnerships Program FY17	14.239	86-0205-0-1-604	9/1/17-8/31/24	529,127.00	-	17,443.48	-	-	-	529,127.00	-
Home Investment Partnerships Program FY14	14.239	86-0205-0-1-604	9/1/14-8/31/21	451,181.00	-	5,780.59	-	-	-	451,181.00	-
Program Subtotal				2,391,450.00	-	39,038.76	694,139.00	694,139.00	-	2,391,450.00	-
Continuum of Care Program FY2020	14.267	86-0205-0-1-604	1/1/20-6/30/21	21,782.00	5,446.00	-	21,782.00	-	-	21,782.00	5,446.00
COVID-19 - Continuum of Care Program - Emergency Protective Measures	14.267	Unknown	1/1/20-12/31/20	298,271.01	-	-	(294,656.02)	-	-	-	-
Program Subtotal				320,053.01	5,446.00	-	(272,874.02)	-	-	21,782.00	5,446.00
<b>Total U.S. Department of Housing and Urban Development</b>				17,891,534.01	5,446.00	2,725,276.36	4,497,494.98	4,770,369.80	-	17,588,890.36	5,446.00
<b>U.S. Department of Justice:</b>											
Office for Victims of Crime											
Passed through the State of New Jersey Department of Law and Public Safety											
Crime Victim Assistance - Sane/Sart 20-21											
Crime Victim Assistance - VOCA 21-22	16.575	2014-100-066-1020-142	7/1/21-6/30/22	758,908.00	-	-	134,176.74	-	-	134,176.74	-
Crime Victim Assistance - VOCA 20-21	16.575	2014-100-066-1020-142	7/1/20-6/30/21	731,593.00	-	707,277.32	707,277.32	-	-	707,277.32	-
Program Subtotal				1,579,168.00	-	707,277.32	930,121.06	-	-	930,121.06	-
Violence Against Women Office											
Passed through the State of New Jersey Department of Law and Public Safety											
Violence Against Women Formula Grant V-31-19											
Violence Against Women Formula Grant V-31-18	16.588	19-100-066-1020-246	7/1/20-6/30/21	76,103.00	-	76,103.00	76,103.00	-	-	76,103.00	-
Program Subtotal				65,241.00	-	65,128.38	65,128.38	-	-	65,128.38	-
High Intensity Drug Trafficking Areas 2021	95.001	Unknown	1/1/22-12/31/22	177,000.00	-	11,169.20	112,419.20	-	-	112,419.20	-
High Intensity Drug Trafficking Areas 2020	95.001	Unknown	1/1/21-12/31/21	177,000.00	-	94,983.15	19,423.16	-	-	101,548.16	-
High Intensity Drug Trafficking Areas 2019	95.001	Unknown	1/1/20-12/31/20	177,000.00	-	33,825.00	(44,488.22)	-	-	110,759.36	-
Program Subtotal				531,000.00	-	139,977.35	87,354.14	-	-	324,726.72	-
National Crime Statistic Exchanges 2016	16.734	17-100-066-1200-889	11/1/16-10/31/20	45,500.00	-	45,500.00	-	-	-	45,500.00	-
Program Subtotal				45,500.00	-	45,500.00	-	-	-	45,500.00	-
Bureau of Justice Assistance											
Passed through the State of New Jersey Department of Law and Public Safety											
State Criminal Alien Assistance Program FY18											
State Criminal Alien Assistance Program FY17	16.606	15-0404-0-1-754	N/A	141,571.00	-	-	93,835.00	-	-	96,685.00	-
State Criminal Alien Assistance Program FY16	16.606	15-0404-0-1-754	N/A	124,553.00	-	-	65,092.64	-	-	81,716.60	-
Program Subtotal				87,864.00	-	-	650.00	-	-	87,864.00	-
Program Subtotal				353,988.00	-	-	159,577.64	-	-	266,265.60	-
<b>Total U.S. Department of Justice</b>				2,651,000.00	-	1,033,986.05	1,318,284.22	-	-	1,707,844.76	-
<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 21-22	17.207	100-062-4545-322	7/1/21-6/30/22	3,741,519.00	-	413,639.00	723,365.93	-	-	723,365.93	-
Employment Service/Wagner-Peyser Funded Activities - Work First NJ 20-21	17.207	100-062-4545-322	7/1/20-6/30/21	2,806,140.00	-	1,346,551.00	1,008,675.24	-	-	1,257,711.15	-
Employment Service/Wagner-Peyser Funded Activities - Work First NJ 19-20	17.207	100-062-4545-322	7/1/19-6/30/20	4,349,798.00	-	90,375.00	(189,366.40)	-	-	3,194,999.78	-
Program and Employment Service Cluster Subtotal				10,897,457.00	-	1,850,565.00	1,542,674.77	-	-	5,176,076.86	-

# COUNTY OF ATLANTIC, STATE OF NEW JERSEY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) Year Ended December 31, 2021

Department/Program/Cluster Title	Federal Assistance Listing Number	Pass-Through Identity Number	Grant Period	Grant Award		2021 Cash Receipts	2021 Expenditures	Expenditures to Subrecipients	2021 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
<b>U.S. Department of Labor (Continued):</b>											
Employment Training Administration											
Passed through the State of New Jersey Department of Labor											
WIOA Cluster											
WIOA Adult Program 20-22	17.258	2019-062-4545-100-101	7/1/20-6/30/22	1,320,213.00	-	547,581.00	676,779.68	-	-	676,779.68	-
WIOA Adult Program 19-21	17.258	2019-062-4545-100-101	7/1/19-6/30/21	1,470,714.00	-	833,154.00	713,807.82	-	-	1,333,116.00	-
Program Subtotal				2,790,927.00	-	1,380,735.00	1,390,587.50	-	-	2,009,895.68	-
WIOA Youth Activities 21-22	17.259	2018-062-4545-100-249	7/1/21-6/30/22	1,468,016.00	-	90,915.00	133,529.87	-	-	133,529.87	-
WIOA Youth Activities 20-21	17.259	2018-062-4545-100-249	7/1/20-6/30/21	1,412,840.00	-	967,894.00	1,081,838.65	-	-	1,081,838.65	-
WIOA Youth Activities 19-20	17.259	2018-062-4545-100-249	7/1/19-6/30/20	1,591,062.00	-	270,912.00	107,741.48	-	-	1,591,062.00	-
Program Subtotal				4,471,918.00	-	1,329,721.00	1,323,110.00	-	-	2,806,430.52	-
WIOA Dislocated Worker Formula Grants 20-21	17.278	2019-062-4545-100-105	7/1/20-6/30/21	649,413.00	-	430,367.00	516,019.36	-	-	516,019.36	-
WIOA Dislocated Worker Formula Grants 19-20	17.278	2019-062-4545-100-105	7/1/19-6/30/20	703,944.00	-	420,962.00	329,865.70	-	-	703,944.00	-
Program Subtotal				1,353,357.00	-	851,329.00	845,885.06	-	-	1,219,963.36	-
WIOA Cluster Subtotal				8,616,202.00	-	3,561,785.00	3,559,582.56	-	-	6,036,289.56	-
<b>Total U.S. Department of Labor</b>				19,513,659.00	-	5,412,350.00	5,102,257.33	-	-	11,212,366.42	-
<b>U.S. Department of Transportation:</b>											
Federal Transit Administration											
Passed through New Jersey Transit											
Federal Transit Cluster											
Federal Transit - Formula Grants (Urbanized Area Formula Program) - GMAQ Equipment FY17	20.507	CMAQ NJ-95-0006	N/A	227,125.04	-	67,731.77	8,100.00	-	-	225,125.04	-
Program and Federal Transit Cluster Subtotal				227,125.04	-	67,731.77	8,100.00	-	-	225,125.04	-
Formula Grants for Rural Areas - CARTS FY21	20.509	69-1129-0-1-401; 69-8303-0-2-401	1/1/21-12/31/21	373,811.00	124,603.00	313,452.82	498,414.00	-	-	498,414.00	124,603.00
Formula Grants for Rural Areas - CARTS FY20	20.509	69-1129-0-1-401; 69-8303-0-2-401	1/1/20-12/31/20	367,887.00	122,629.00	311,407.38	-	-	-	367,887.00	122,629.00
Formula Grants for Rural Areas - Sec 5311 Innovations Grant	20.509	Unknown	1/1/20-12/31/20	150,000.00	-	-	126,604.95	-	-	150,000.00	-
Program Subtotal				891,698.00	247,232.00	624,860.20	625,018.95	-	-	1,016,301.00	247,232.00
Transit Services Program Cluster											
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Unknown	1/1/21-12/31/21	77,000.00	-	63,983.71	77,000.00	-	-	77,000.00	-
Program and Transit Services Programs Cluster Subtotal				77,000.00	-	63,983.71	77,000.00	-	-	77,000.00	-
Highway Planning and Construction Cluster											
Highway Planning and Construction (Federal-Aid Highway Program) - Sub-Regional Transportation 21-22	20.205	Unknown	7/1/21-6/30/22	113,600.00	-	28,724.05	28,724.05	-	-	28,724.05	-
Highway Planning and Construction (Federal-Aid Highway Program) - Sub-Regional Transportation 20-21	20.205	Unknown	7/1/20-6/30/21	113,600.00	-	86,507.53	86,507.53	-	-	113,600.00	-
Highway Planning and Construction (Federal-Aid Highway Program) - County DWI Traffic Enforcement FFY20-21	20.205	1160-100-066-1160-057-YHTS-6020	10/1/20-9/30/21	35,000.00	-	15,809.73	15,809.73	-	-	15,809.73	-
Program and Highway Planning and Construction Cluster Subtotal				262,200.00	-	131,041.31	131,041.31	-	-	158,133.78	-
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 20-21	20.600	1160-100-066-1160-047-YHTS-6010	10/1/20-9/30/21	59,800.00	-	39,503.68	29,503.68	-	-	39,503.68	-
Program Subtotal				59,800.00	-	39,503.68	29,503.68	-	-	39,503.68	-
Alcohol Impaired Driving Countermeasures Incentive Grants 121-22	20.601	1160-100-066-1160-057-THTS-6010	10/1/21-9/30/22	115,000.00	-	-	49,440.00	-	-	49,440.00	-
Alcohol Impaired Driving Countermeasures Incentive Grants 120-21	20.601	1160-100-066-1160-057-THTS-6010	10/1/20-9/30/21	113,000.00	-	78,100.00	18,200.00	-	-	78,100.00	-
Program Subtotal				228,000.00	-	78,100.00	68,260.00	-	-	127,540.00	-
Occupant Protection Incentive Grants FY21	20.602	1160-100-066-1160-113-YHTS-6120	10/1/20-9/30/21	25,450.00	-	10,450.00	8,770.00	-	-	10,450.00	-
Program Subtotal				25,450.00	-	10,450.00	8,770.00	-	-	10,450.00	-
National Priority Safety Program 2021	20.616	2021-066-1160-100-158-031030	4/1/21-4/30/21	40,000.00	-	33,600.00	33,600.00	-	-	33,600.00	-
Program Subtotal				40,000.00	-	33,600.00	33,600.00	-	-	33,600.00	-
Highway Safety Cluster Subtotal				353,250.00	-	161,653.68	140,133.68	-	-	211,093.68	-
<b>Total U.S. Department of Transportation</b>				1,811,273.04	247,232.00	1,049,270.67	981,293.94	-	-	1,687,653.50	247,232.00

# COUNTY OF ATLANTIC, STATE OF NEW JERSEY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) Year Ended December 31, 2021

Department/Program/Cluster Title	Federal Assistance Listing Number	Pass-Through Identity Number	Grant Period	Grant Award		2021 Cash Receipts	2021 Expenditures	Expenditures to Subrecipients	2021 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
<b>U.S. Department of Treasury</b>											
Passed through Atlantic County Improvement Authority											
Emergency Rental Assistance Program #1	21.023	Unknown	1/1/21-9/30/2022	7,868,230.90	-	7,868,230.90	7,868,230.90	7,868,230.90	-	7,868,230.90	-
Emergency Rental Assistance Program #2	21.023	Unknown	1/1/21-9/30/25	3,554,215.68	-	3,554,215.68	400,000.00	400,000.00	-	400,000.00	-
Program Subtotal				11,422,446.58	-	11,422,446.58	8,268,230.90	8,268,230.90	-	8,268,230.90	-
Coronavirus State and Local Fiscal Recovery Funds 21-24	21.027	Unknown	2/10/21-12/31/24	51,214,806.00	-	1,391,312.00	902,369.29	-	-	902,369.29	-
Program Subtotal				51,214,806.00	-	1,391,312.00	902,369.29	-	-	902,369.29	-
<b>Total U.S. Department of Treasury</b>				<b>62,637,252.58</b>	<b>-</b>	<b>12,813,758.58</b>	<b>9,170,600.19</b>	<b>8,268,230.90</b>	<b>-</b>	<b>9,170,600.19</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>											
Substance Abuse and Mental Health Services Projects of Regional and National Significance 19-23	93.243	Unknown	9/30/19-9/29/23	1,500,000.00	-	421,100.13	501,389.01	-	-	997,329.40	-
Program Subtotal				1,500,000.00	-	421,100.13	501,389.01	-	-	997,329.40	-
Community Health Workers for Public Health Response and Resilient 21-22	93.495	NA	8/31/21-8/30/24	600,000.00	-	-	271,331.12	-	-	271,331.12	-
Program Subtotal				600,000.00	-	-	271,331.12	-	-	271,331.12	-
Division of Youth and Family											
Passed through the State of New Jersey Department of Human Services											
Cooperative Agreement for Emergency Response - Public Health Crisis Response FY20	93.354	Unknown	N/A	47,619.00	-	47,619.00	44,001.28	-	-	44,001.28	-
Cooperative Agreement for Emergency Response - Public Health Crisis Response FY19	93.354	Unknown	N/A	62,500.00	-	-	46,308.18	-	-	62,500.00	-
Program Subtotal				110,119.00	-	47,619.00	90,309.46	-	-	106,501.28	-
Office of Juvenile Justice and Delinquency Prevention											
Passed through the State of New Jersey Department of Law and Public Safety											
Slate Health Insurance Program (SHIP) 21-22	93.324	4275-100-046-4141-056-J004-6110	4/1/21-3/31/22	37,000.00	-	-	18,422.55	-	-	18,422.55	-
Slate Health Insurance Program (SHIP) 20-21	93.324	4275-100-046-4141-056-J004-6110	4/1/20-3/31/21	35,640.00	-	19,857.00	10,606.44	-	-	35,566.44	-
Slate Health Insurance Program (SHIP) 19-20	93.324	4275-100-046-4141-056-J004-6110	4/1/19-3/31/20	33,000.00	-	5,490.00	-	-	-	32,989.95	-
Program Subtotal				105,640.00	-	25,347.00	29,028.99	-	-	86,998.91	-
Juvenile Accountability Block Grant - Family Court CY21	16.523	75-1504-0-1-506	1/1/21-12/31/21	151,144.00	-	97,992.50	149,616.88	-	-	149,616.88	-
Juvenile Accountability Block Grant - Family Court CY20	16.523	75-1504-0-1-506	1/1/20-12/31/20	151,144.00	-	41,936.80	(75.56)	-	-	151,041.21	-
Program Subtotal				302,288.00	-	139,929.30	149,541.32	-	-	300,658.09	-
Child Support Enforcement 2020	93.563	7550-215-152301-609-009-21123	10/1/20-9/30/21	70,540.24	-	-	27,084.26	-	-	70,540.24	-
Program Subtotal				70,540.24	-	-	27,084.26	-	-	70,540.24	-
477 Cluster											
Community Services Block Grant - CY21 (PASP)	93.569	75-1504-0-1-506	1/1/21-12/31/21	62,226.00	-	62,226.00	59,357.18	-	-	59,357.18	-
Community Services Block Grant - CY20 (PASP)	93.569	75-1504-0-1-506	1/1/20-12/31/20	59,652.00	-	2,182.50	5,394.65	-	-	56,863.50	-
Community Services Block Grant - Youth Services Coordinator CY20	93.569	75-1504-0-1-506	1/1/21-12/31/21	59,738.00	-	39,825.00	39,825.00	-	-	39,825.00	-
Community Services Block Grant - Mental Health Administrator CY20	93.569	7700-100-054-S820-029-LLLL-6130	1/1/21-12/31/21	9,000.00	-	9,000.00	9,000.00	-	-	9,000.00	-
Program & 477 Cluster Subtotal				190,616.00	-	113,233.50	113,576.83	-	-	165,045.68	-
<b>Total U.S. Department of Health and Human Services</b>				<b>2,879,203.24</b>	<b>-</b>	<b>747,228.93</b>	<b>1,182,260.99</b>	<b>-</b>	<b>-</b>	<b>1,998,404.72</b>	<b>-</b>
<b>U.S. Department of Homeland Security:</b>											
Homeland Security Grant Program (HSGP) FY21	97.067	2020-SS-00032	9/1/21-8/31/24	230,563.97	-	-	6,431.94	-	-	6,431.94	-
Homeland Security Grant Program (HSGP) FY20	97.067	2020-SS-00032	9/1/20-8/31/23	247,393.83	-	110,574.43	135,848.81	-	-	135,848.81	-
Homeland Security Grant Program (HSGP) FY19	97.067	2019-SS-00032	9/1/19-8/31/22	275,381.62	-	152,409.25	104,894.51	-	-	219,948.17	-
Homeland Security Grant Program (HSGP) FY18	97.067	2018-SS-00032	9/1/18-8/31/21	269,846.40	-	21,659.01	486.05	-	-	269,846.40	-
Program Subtotal				1,023,185.82	-	284,642.69	247,661.31	-	-	632,075.32	-
<b>Total U.S. Department of Homeland Security</b>				<b>1,023,185.82</b>	<b>-</b>	<b>284,642.69</b>	<b>247,661.31</b>	<b>-</b>	<b>-</b>	<b>632,075.32</b>	<b>-</b>
<b>Total Federal Financial Awards</b>				<b>\$ 108,407,107.69</b>	<b>\$ 252,678.00</b>	<b>\$ 24,066,513.28</b>	<b>\$ 22,499,852.96</b>	<b>\$ 13,038,600.70</b>	<b>\$ -</b>	<b>\$ 43,997,835.27</b>	<b>\$ 252,678.00</b>

# COUNTY OF ATLANTIC, STATE OF NEW JERSEY

## SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE Year Ended December 31, 2021

Department/Program Title	State Account Number	Grant Period	Grant Award		2021 Cash Receipts	2021 Expenditures	2021 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Department of Children and Families:</b>								
Division of Child Protection & Permanency								
Child Advocacy Center 2021	1610-100-016-1610-133-MMMM-6130	1/1/21-12/31/21	\$ 35,449.70	\$ -	\$ 35,449.70	\$ 25,079.51	\$ -	\$ 25,079.51
Child Advocacy Center 2020	1610-100-016-1610-133-MMMM-6130	7/1/20-6/31/21	12,040.00	-	12,040.00	7,000.00	-	7,000.00
Child Advocacy Center 2019	1610-100-016-1610-133-MMMM-6130	N/A	749,190.44	-	-	(148,677.84)	-	429,759.45
Total Division of Child Protection & Permanency			796,680.14	-	47,489.70	(116,598.33)	-	461,838.96
<b>Total State of New Jersey Department of Children and Families</b>			796,680.14	-	47,489.70	(116,598.33)	-	461,838.96
<b>State of New Jersey Department of Labor:</b>								
Division of Employment and Training Services								
COVID-19 Relief Fund Workforce and Reskilling	Unknown	11/1/20-12/31/20	101,216.00	-	65,895.00	1,598.00	-	49,305.00
Learning Link 21-22	16-767-062-4545-003	7/1/21-6/30/22	52,000.00	-	-	29,092.00	-	29,092.00
Learning Link 20-21	16-767-062-4545-003	7/1/20-6/30/21	51,000.00	-	50,664.00	25,261.87	-	43,058.07
Growing Apprenticeship in Nontraditional Sectors (GAINS) 19-20	Unknown	6/1/19-5/31/20	399,998.00	-	58,963.00	547.80	-	165,337.00
NJ Youth Corps 21-22	19-100-062-4545-314;16-100-062-4545-347;17-767-062-4545-002	7/1/21-6/30/22	312,000.00	-	79,923.00	169,995.76	-	169,995.76
NJ Youth Corps 20-21	19-100-062-4545-314;16-100-062-4545-347;17-767-062-4545-002	7/1/20-6/30/21	425,000.00	-	324,284.00	229,889.40	-	313,506.67
Summer Youth Employment Pilot Program- FY21	Unknown	3/1/21-9/30/21	220,000.00	-	68,315.67	73,071.49	-	73,071.49
Data Reporting 2020	Unknown		12,971.00	-	12,971.00	12,971.00	-	12,971.00
Total Division of Employment and Training Services			1,574,185.00	-	661,015.67	542,427.32	-	856,336.99
<b>Total State of New Jersey Department of Labor</b>			1,574,185.00	-	661,015.67	542,427.32	-	856,336.99
<b>State of New Jersey Department of Human Services:</b>								
Division on Aging:								
2020 Area Plan Contract	Various	1/1/20-12/31/20	4,220,096.00	223,000.00	79,241.00	(291,650.88)	-	3,573,809.97
2021 Area Plan Contract	Various	1/1/21-12/31/21	4,582,644.00	223,000.00	2,053,055.17	3,358,054.57	223,000.00	3,358,054.57
ADA Transition Plan 20-21	Unknown	3/1/20-3/21/22	20,000.00	-	10,000.00	9,750.00	-	19,750.00
Total Division on Aging			8,822,740.00	446,000.00	2,142,296.17	3,076,153.69	223,000.00	6,951,614.54
Division of Mental Health and Addiction Services:								
Medication Assisted Treatment (MAT) 21-22	7700-100-054-4219-229-LDAS-6140	10/1/21-9/30/22	586,223.00	-	146,556.00	27,420.51	-	27,420.51
Medication Assisted Treatment (MAT) 20-21	7700-100-054-4219-229-LDAS-6140	10/1/20-9/30/21	586,233.00	-	586,223.00	105,946.16	-	542,326.16
Medication Assisted Treatment (MAT) 19-20	7700-100-054-4219-229-LDAS-6140	10/1/19-9/30/20	488,519.00	-	-	89,050.93	-	408,125.53
Total Division of Mental Health and Addiction Services			1,660,975.00	-	732,779.00	222,417.60	-	977,872.20
Division of Family and Community Partnerships:								
Family Success Center 21-22 (formerly CFI)	Unknown	7/1/21-6/30/22	924,559.00	-	539,329.00	28,156.59	-	28,156.59
Family Success Center 20-21 (formerly CFI)	Unknown	7/1/20-6/30/21	924,559.00	-	385,230.00	14,173.59	-	902,681.74
Total Division of Family and Community Partnerships			1,849,118.00	-	924,559.00	42,330.18	-	930,838.33
<b>Total State of New Jersey Department of Human Services</b>			12,332,833.00	446,000.00	3,799,634.17	3,340,901.47	223,000.00	8,860,325.07
<b>State of New Jersey Department of Education:</b>								
GED Testing Income	5063-100-034-5063-324-H302-3620	N/A	168,396.07	-	5,952.15	5,102.90	-	111,392.57
<b>Total State of New Jersey Department of Education</b>			168,396.07	-	5,952.15	5,102.90	-	111,392.57
<b>State of New Jersey Department of Environmental Protection:</b>								
State Aid Mosquito Grant	Unknown	N/A	3,577.38	-	-	3,577.38	-	3,577.38
Clean Communities CY2021	4900-765-042-4900-005-V42Y-6020	7/1/21-6/30/22	126,673.95	-	126,673.95	108,673.95	-	108,673.95
Clean Communities CY2020	4900-765-042-4900-005-V42Y-6020	7/1/20-6/30/21	118,974.14	-	-	10,000.14	-	118,974.14
County Environmental Health Act FY2021	08-495-042-4855-001	7/1/20-6/30/21	239,611.00	-	-	232,611.00	-	232,611.00
County Environmental Health Act FY2020	08-495-042-4855-001	7/1/19-6/30/20	231,602.00	-	166,940.00	25,000.00	-	224,602.00
<b>Total State of New Jersey Department of Environmental Protection</b>			720,438.47	-	293,613.95	379,862.47	-	688,438.47

# COUNTY OF ATLANTIC, STATE OF NEW JERSEY

## SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)

Year Ended December 31, 2021

Department/Program Title	State Account Number	Grant Period	Grant Award		2021 Cash Receipts	2021 Expenditures	2021 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Department of Transportation:</b>								
County Aid FY21	17-480-078-6320-ALG-6010	N/A	6,942,114.00	-	2,125,000.00	2,313,961.55	-	2,313,961.55
County Aid FY20	17-480-078-6320-ALG-6010	N/A	7,035,238.00	-	3,417,000.00	3,880,771.25	-	3,880,771.25
County Aid FY19	17-480-078-6320-ALG-6010	N/A	6,968,456.00	-	365,914.89	976,591.08	-	6,898,249.02
County Aid FY18	17-480-078-6320-ALG-6010	N/A	6,968,456.00	-	1,484,761.63	47,095.23	-	6,966,402.86
County Aid FY17	17-480-078-6320-ALG-6010	N/A	3,433,500.00	-	16,199.92	-	-	3,433,500.00
Transportation Trust Fund Program FY21 - Tilton Rd Sec5 and Washington Ave	Unknown	N/A	1,971,733.88	-	1,583.95	1,446,340.26	-	1,446,340.26
Transportation Trust Fund Program FY20 - US Rt 40/322 to Dellilah	Unknown	N/A	329,998.31	-	-	329,998.31	-	329,998.31
Transportation Trust Fund Program FY19 - Third Street - Mill Road CR724	Unknown	N/A	1,166,869.70	-	5,130.00	1,166,869.70	-	1,166,869.70
Funds Exchange Program- Dellilah Road (CR646)	Unknown	N/A	1,610,879.03	-	210,936.40	(116,097.93)	-	1,483,138.23
Casino Revenue Transportation CY21	2020-491-078-6050-001	1/1/21-12/31/21	620,823.00	-	420,730.33	552,980.42	-	552,980.42
Casino Revenue Transportation CY20	2020-491-078-6050-001	1/1/20-12/31/20	520,799.63	-	82,810.93	2,131.51	-	504,709.06
Local Bridge Future Needs 2021	Unknown	N/A	2,423,295.00	-	1,544,850.56	2,423,295.00	-	2,423,295.00
Local Bridge Future Needs 2019	Unknown	N/A	2,344,628.00	-	1,494,700.35	2,344,628.00	-	2,344,628.00
Local Bridge Future Needs 2018	Unknown	N/A	2,611,242.00	-	1,664,666.78	2,611,242.00	-	2,611,242.00
Route 629 Improvement Design	Unknown	N/A	883,219.00	-	89,294.81	(3,235.72)	-	844,384.06
Cares Funds Act- Section 5311	Unknown	N/A	745,187.00	-	713,994.94	138,394.05	-	745,187.00
<b>Total State of New Jersey Department of Transportation</b>			<b>46,576,438.55</b>	<b>-</b>	<b>13,637,575.49</b>	<b>18,114,964.71</b>	<b>-</b>	<b>37,945,656.72</b>
<b>State of New Jersey Military and Veteran Affairs:</b>								
Veterans Transportation FY2022	3610-100-067-3610-058-PVET-6130	7/1/21-6/30/22	17,000.00	-	5,664.00	8,501.00	-	8,501.00
Veterans Transportation FY2019-2021	3610-100-067-3610-058-PVET-6130	7/1/19-6/30/21	34,000.00	-	12,752.00	8,500.00	-	34,000.00
<b>Total State of New Jersey Military and Veteran Affairs</b>			<b>51,000.00</b>	<b>-</b>	<b>18,416.00</b>	<b>17,001.00</b>	<b>-</b>	<b>42,501.00</b>
<b>State of New Jersey Department of Health:</b>								
Division of Health Services:								
Right to Know 21-22	21-100-046-4771-105-6110	7/1/21-6/30/22	10,544.00	-	2,636.00	5,272.00	-	5,272.00
Right to Know 20-21	21-100-046-4771-105-6110	7/1/20-6/30/21	10,544.00	-	8,014.00	5,272.00	-	10,544.00
PH Preparedness & Response for BT 21-22	21-100-046-4E05-360-6120-7155	7/1/21-6/30/22	673,610.00	-	128,121.00	308,259.00	-	308,259.00
PH Preparedness & Response for BT 20-21	21-100-046-4E05-360-6120-7155	7/1/20-6/30/21	579,610.00	-	462,596.00	278,362.00	-	462,596.00
Childhood Lead Grant 21-22	DFHS18CHD044	7/1/21-6/30/22	207,000.00	-	26,702.00	67,831.00	-	67,831.00
Childhood Lead Grant 20-21	DFHS18CHD044	7/1/20-6/30/21	207,000.00	-	207,000.00	153,167.00	-	207,000.00
County Opioid Epidemic Innovation Grant	Unknown	6/30/20-9/30/22	252,118.00	-	94,544.00	113,452.50	-	176,482.00
Overdose Fatality Review Team Grant	Unknown	10/1/20-9/30/21	200,000.00	-	16,942.00	77,784.00	-	77,784.00
Vaccination Supplemental Funding COVID-19	Unknown	7/1/21- 6/30/22	250,000.00	-	2,923.00	30,959.00	-	30,959.00
NJACCHO - LHD COVID-19	Unknown	1/20/20-2/21/21	87,247.00	-	1,889.92	-	-	87,247.00
CRF/ELC COVID-19 Testing and Reimb 2020	Unknown	3/1/20-12/30/20	3,106,416.75	-	(98,218.67)	(10,496.47)	-	1,940,888.00
<b>Total Division of Health Services</b>			<b>5,584,089.75</b>	<b>-</b>	<b>853,149.25</b>	<b>1,029,862.03</b>	<b>-</b>	<b>3,374,862.00</b>
Division of Alcoholism, Drug Abuse & Addiction Service:								
Comprehensive Alcohol/Drug Abuse Grant 2021	4240-100-046-4052-25	1/1/21-12/31/21	716,556.00	-	-	592,142.00	-	592,142.00
Comprehensive Alcohol/Drug Abuse Grant 2020	4240-100-046-4052-25	1/1/20-12/31/20	741,584.00	-	536,874.00	192,437.00	-	611,591.00
<b>Total Division of Alcoholism, Drug Abuse &amp; Addiction Service</b>			<b>1,458,140.00</b>	<b>-</b>	<b>536,874.00</b>	<b>784,579.00</b>	<b>-</b>	<b>1,203,733.00</b>
Division of Senior Affairs:								
Statewide Respite Care FY21	4275-491-046-4143-082-J004-6140	1/1/21-12/31/21	181,853.00	-	90,974.99	143,433.21	-	143,433.21
Statewide Respite Care FY20	4275-491-046-4143-082-J004-6140	1/1/20-12/31/20	176,850.00	-	18,888.00	(15,031.39)	-	159,672.97
<b>Total Division of Senior Affairs</b>			<b>358,703.00</b>	<b>-</b>	<b>109,862.99</b>	<b>128,401.82</b>	<b>-</b>	<b>303,106.18</b>
<b>Total State of New Jersey Department of Health</b>			<b>7,400,932.75</b>	<b>-</b>	<b>1,499,886.24</b>	<b>1,942,842.85</b>	<b>-</b>	<b>4,881,701.18</b>

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

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)**

Year Ended December 31, 2021

Department/Program Title	State Account Number	Grant Period	Grant Award		2021 Cash Receipts	2021 Expenditures	2021 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Department of Law and Public Safety:</b>								
Division of Criminal Justice:								
Body Armor Replacement 20-21	1020-718-066-1020-001-YCJF-6120	N/A	25,439.28	-	25,439.28	25,439.28	-	25,439.28
Megan's Law Grant 18-19	13-100-066-1020-364	4/1/18-3/31/19	13,954.00	-	13,954.00	13,954.00	-	13,954.00
Emergency Management Assistance FY20	FY20-EMPG-EMAA-0100	7/1/2020-6/30/2021	55,000.00	-	55,000.00	55,000.00	-	55,000.00
Emergency Management Assistance FY19	FY19-EMPG-EMAA-0100	7/1/2019-6/30/2020	55,000.00	-	55,000.00	55,000.00	-	55,000.00
State Facilities Education Act 20-21	1500-100-066-1500-032-YSAC-6010	7/1/20-6/30/21	110,500.00	-	110,500.00	50,000.00	-	90,500.00
Operation Helping Hand FY19-20	Unknown	9/1/19-8/31/20	136,000.00	-	61,000.00	44,420.00	-	136,000.00
Innovations Funding CY21	1500-100-066-1500-237-YYYY-6110	1/1/21-12/31/21	120,000.00	-	86,815.76	120,000.00	-	120,000.00
Innovations Funding CY20	1500-100-066-1500-237-YYYY-6110	1/1/20-12/31/20	120,000.00	-	103,403.03	(12,229.10)	-	107,770.90
Insurance Fraud CY21	N/A	1/1/21-12/31/21	250,000.00	-	-	175,118.73	-	175,118.73
Insurance Fraud CY20	N/A	1/1/20-12/31/20	250,000.00	-	214,848.17	152,826.47	-	152,826.47
Program Services CY21	1500-100-066-1500-007-YSAC-6010	1/1/21-12/31/21	313,245.00	-	101,965.22	311,427.38	-	311,427.38
Program Services CY20	1500-100-066-1500-007-YSAC-6010	1/1/20-12/31/20	313,245.00	-	105,305.52	(85,032.50)	-	223,744.74
Program Management CY21	1500-100-066-1500-007-YSAC-6010	1/1/21-12/31/21	55,550.00	-	33,007.03	52,570.37	-	52,570.37
Program Management CY20	1500-100-066-1500-007-YSAC-6010	1/1/20-12/31/20	55,550.00	-	15,988.91	-	-	52,741.85
Total Division of Criminal Justice			1,873,483.28	-	982,226.92	958,494.63	-	1,572,093.72
Division of Highway Traffic Safety:								
Click it or Ticket Campaign 2021	Unknown	5/27/21-9/30/21	35,000.00	-	30,300.00	30,300.00	-	30,300.00
Total Division of Highway Traffic Safety			35,000.00	-	30,300.00	30,300.00	-	30,300.00
Division of Motor Vehicle:								
DDEF-Prosecutor 2019	6400-100-078-6400-YYYY	N/A	14,500.00	-	-	154.67	-	14,500.00
DDEF-Prosecutor 2016	6400-100-078-6400-YYYY	N/A	29,576.40	-	5,876.40	-	-	29,576.40
Total Division of Motor Vehicle			44,076.40	-	5,876.40	154.67	-	44,076.40
<b>Total State of New Jersey Department of Law and Public Safety</b>			1,952,559.68	-	1,018,403.32	988,949.30	-	1,646,470.12
<b>State of New Jersey Department of Community Affairs:</b>								
Local Efficiency Achievement Program (LEAP) 20-21	Unknown	7/1/2020-6/30/21	50,000.00	-	50,000.00	42,057.74	-	42,057.74
<b>Total State of New Jersey Department of Community Affairs</b>			50,000.00	-	50,000.00	42,057.74	-	42,057.74
<b>State of New Jersey Department of State:</b>								
Division of Archives and Record Management:								
General Operating Support 2021	16-100-074-2540-105-6110	1/1/21-12/31/21	21,569.00	-	18,333.65	16,619.00	-	16,619.00
General Operating Support 2020	16-100-074-2540-105-6110	1/1/20-12/31/20	11,569.00	-	1,735.35	-	-	11,569.00
Council on the Arts Local Arts Program FY21	2530-100-074-2530-032-S003-6130	1/1/21-12/31/21	77,511.00	-	62,009.00	74,610.30	-	74,610.30
Council on the Arts Local Arts Program FY20	2530-100-074-2530-032-S003-6130	1/1/20-12/31/20	81,911.00	-	7,251.00	-	-	81,911.00
Total Division of Archives and Record Management			192,560.00	-	89,329.00	91,229.30	-	184,709.30
Division of Elections:								
Early Voting Election 2021	Unknown	N/A	2,000,000.00	-	2,000,000.00	42,494.44	-	42,494.44
April May June Elections 2021	Unknown	N/A	111,835.17	-	111,835.17	111,835.17	-	111,835.17
General Election 2020	Unknown	N/A	732,272.38	-	-	23,791.98	-	721,535.44
HAVA 2018 Physical Security Remediation	Unknown	N/A	4,599.30	-	-	1,850.00	-	4,453.30
2020 Complete Count Commission	Unknown	N/A	121,595.00	-	(34,571.73)	(48,108.06)	-	56,624.27
Total Division of Elections			2,970,301.85	-	2,077,263.44	131,863.53	-	936,942.62
<b>Total State of New Jersey Department of State</b>			3,162,861.85	-	2,166,592.44	223,092.83	-	1,121,651.92
<b>NJ Governor's Council on Alcohol &amp; Drug Abuse:</b>								
Alliance for Prevention of Drug & Alcohol Abuse 21-22	4219-024-6110	7/1/21-6/30/22	188,811.00	-	-	18,331.57	-	18,331.57
Alliance for Prevention of Drug & Alcohol Abuse 20-21	4219-024-6110	10/1/20-6/30/21	141,608.00	-	29,248.88	82,743.00	-	99,120.82
	4219-024-6110	7/1/19-9/30/20	435,744.00	-	124,442.49	-	-	257,220.88
<b>Total NJ Governor's Council on Alcohol &amp; Drug Abuse</b>			766,163.00	-	153,691.37	101,074.57	-	374,673.27
<b>Total State Financial Assistance</b>			\$ 75,552,488.51	\$ 446,000.00	\$ 23,352,270.50	\$ 25,581,678.83	\$ 223,000.00	\$ 57,033,044.01

## 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 ("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. Grant 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. INDIRECT COST RATE

The County does not have an indirect cost allocation plan nor does it use the de minimis indirect cost rate of 10%.

#### D. 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 subrecipients and other contractors to perform services or provide goods in the effort to administer such grant funds. 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

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#### E. 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 expenditures of federal awards and state financial assistance. This program is for the operations of the County Welfare Department.

#### F. 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 Paid or Charged	\$ 46,082,041.40
Less: Non Federal or State Funded Expenditure	(184,132.68)
Add: Public Health Grant Expenditures	<u>2,183,623.07</u>
	<u>\$ 48,081,531.79</u>
Reported on:	
Schedule of Expenditures of Federal Awards	\$ 22,499,852.96
Schedule of State Financial Assistance	<u>25,581,678.83</u>
	<u>\$ 48,081,531.79</u>

#### F. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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



COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2021

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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  no
- Significant deficiencies identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  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  no

Identification of major programs:

Federal Assistance Listing Numbers	Name of Federal Program or Cluster
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
97.067	Homeland Security Grant Program (HSGP)

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, 2021

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**Section I - Summary of Auditors' Results (Continued)**

*State Awards*

Internal control over major programs:

- Material weaknesses 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</u>
17-480-078-6320-ALG-6010	County Aid
Unknown	Transportation Trust Fund Program
08-495-042-4855-001	County Environmental Health Act

Dollar threshold used to determine Type A and Type B Programs: \$ 767,436

Auditee qualified as low-risk auditee?  yes  no

**Section II – Financial Statement Findings**

None reported.

**Section III – Findings and Questioned Costs**

None reported.

**Section IV – Summary Schedule of Prior Year Audit Findings**

None reported.