

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

SCHEDULES OF EXPENDITURES OF
FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

December 31, 2022

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

TABLE OF CONTENTS
December 31, 2022

	<u>Page Number</u>
Independent Auditors' Report on Schedules of Expenditures of Federal Awards and State Financial Assistance.....	1
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	4
Schedule of Expenditures of Federal Awards	7
Schedule of Expenditures of State Financial Assistance	11
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance	14
Schedule of Findings and Questioned Costs	16

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, 2022, and the related notes to the schedules, 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, 2022, 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, 2022.

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. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

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 schedules 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; requirements of audit 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 schedules.

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 schedules.
- 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)

Auditors' Responsibilities for the Audit of the Schedules (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 schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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 that reads "Warren A. Broudy". The signature is written in a cursive style with a large, looped initial "W".

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

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

October 16, 2023

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, 2022. 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, 2022.

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)

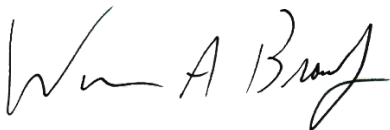
Our consideration of internal control over compliance was for the limited purpose described in the *Auditors' Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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, 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, 2022, and the related notes to financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 3, 2023, 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

October 16, 2023

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended December 31, 2022

Department/Program/Cluster Title	Federal Assistance Listing Number	Pass-Through Identity Number	Grant Period	Grant Award		2022 Cash Receipts	2022 Expenditures	Expenditures to Subrecipients	2022 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
U.S. Department of Housing and Urban Development:											
Office of Community Planning and Development											
CDBG - Entitlement Grants Cluster											
Community Development Block -COVID19 CV1	14.218	Not Applicable	9/1/21-8/31/28	\$ 475,972.00	\$ -	\$ -	\$ 475,972.00	\$ 475,972.00	\$ -	\$ 475,972.00	\$ -
Community Development Block -COVID19 CV2	14.218	Not Applicable	9/1/21-8/31/28	2,108,082.00	-	106,841.89	2,108,082.00	2,108,082.00	-	2,108,082.00	-
Community Development Block -COVID	14.218	Not Applicable	9/1/21-8/31/28	3,583,302.00	-	184,118.27	-	-	-	3,583,302.00	-
Community Development Block Grant FY21	14.218	Not Applicable	9/1/21-8/31/28	1,179,416.00	-	221,038.03	1,179,416.00	1,179,416.00	-	1,179,416.00	-
Community Development Block Grant FY20	14.218	Not Applicable	9/1/20-8/31/27	1,197,463.00	-	35,408.97	(66,463.37)	(66,463.37)	-	1,130,999.63	-
Community Development Block Grant FY15	14.218	Not Applicable	9/1/15-8/30/22	1,033,275.00	-	112,099.00	-	-	-	1,033,275.00	-
Community Development Block Grant FY11	14.218	Not Applicable	9/1/11-8/31/18	1,332,979.00	-	26,055.00	-	-	-	1,332,979.00	-
Program & Entitlement Grants Cluster Subtotal				10,910,489.00	-	685,561.16	3,697,006.63	3,697,006.63	-	10,844,025.63	-
Home Investment Partnerships Grant FY21	14.239	Not Applicable	9/1/21-8/31/28	671,692.00	-	67,169.00	671,692.00	671,692.00	-	671,692.00	-
Home Investment Partnerships Grant FY20	14.239	Not Applicable	9/1/20-8/31/27	694,139.00	-	69,413.00	-	-	-	694,139.00	-
Home Investment Partnerships Grant FY19	14.239	Not Applicable	9/1/19-8/31/26	670,111.00	-	27,343.26	-	-	-	670,111.00	-
Home Investment Partnerships Grant FY18	14.239	Not Applicable	9/1/18-8/31/25	717,003.00	-	195,048.85	-	-	-	717,003.00	-
Home Investment Partnerships Grant FY16	14.239	Not Applicable	9/1/16-8/31/23	486,286.00	-	98.05	-	-	-	486,286.00	-
Home Investment Partnerships Grant FY14	14.239	Not Applicable	9/1/14-8/31/21	451,181.00	-	(5,780.59)	-	-	-	451,181.00	-
Home Investment Partnerships Grant FY13	14.239	Not Applicable	9/1/13-8/31/20	431,531.00	-	16.00	-	-	-	431,530.65	-
Program Subtotal				4,121,943.00	-	353,307.57	671,692.00	671,692.00	-	4,121,942.65	-
Total U.S. Department of Housing and Urban Development				15,032,432.00	-	1,038,868.73	4,368,698.63	4,368,698.63	-	14,965,968.28	-
U.S. Department of Justice:											
Office of Juvenile Justice and Delinquency Prevention											
Juvenile Accountability Block Grant - Family Court CY21	16.523	Not Applicable	1/1/21-12/31/21	151,144.00	-	53,151.27	1,526.89	-	-	151,143.77	-
Program Subtotal				151,144.00	-	53,151.27	1,526.89	-	-	151,143.77	-
Office for Victims of Crime											
Passed through the State of New Jersey Department of Law and Public Safety											
Crime Victim Assistance - Sane/Sart 21-22	16.575	80-665-6781	10/1/21-9/30/22	90,238.00	-	88,649.10	88,649.10	-	-	88,649.10	-
Crime Victim Assistance - Sane/Sart 20-21	16.575	80-665-6781	10/1/20-9/30/21	88,667.00	-	87,050.85	(1,616.15)	-	-	87,050.85	-
Crime Victim Assistance - VOCA 22-23	16.575	80-665-6781	7/1/22-6/30/23	741,406.00	-	-	-	-	-	142,669.18	-
Crime Victim Assistance - VOCA 21-22	16.575	80-665-6781	7/1/21-6/30/22	758,908.00	-	658,651.46	524,474.72	-	-	658,651.46	-
Program Subtotal				1,679,219.00	-	834,351.41	754,176.85	-	-	977,020.59	-
Violence Against Women Office											
Passed through the State of New Jersey Department of Law and Public Safety											
Violence Against Women Formula Grant - Victim Witness Advocacy 22-23	16.588	80-665-6781	7/1/22-6/30/23	74,833.00	-	-	14,732.97	-	-	14,732.97	-
Violence Against Women Formula Grant - Victim Witness Advocacy 21-22	16.588	80-665-6781	7/1/21-6/30/22	58,031.00	-	6,423.43	41,074.36	-	-	41,074.36	-
Program Subtotal				132,864.00	-	6,423.43	55,807.33	-	-	55,807.33	-
Bureau of Justice Assistance											
State Criminal Alien Assistance Program FY22	16.606	Not Applicable	N/A	95,003.00	-	95,003.00	-	-	-	-	-
State Criminal Alien Assistance Program FY18	16.606	Not Applicable	N/A	141,571.00	-	-	16,672.14	-	-	113,357.14	-
State Criminal Alien Assistance Program FY17	16.606	Not Applicable	N/A	124,553.00	-	-	32,398.41	-	-	114,115.01	-
Program Subtotal				361,127.00	-	95,003.00	49,070.55	-	-	227,472.15	-
Total U.S. Department of Justice				2,324,354.00	-	988,929.11	860,581.62	-	-	1,411,443.84	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended December 31, 2022

	Federal Assistance Listing Number	Pass-Through Identity Number	Grant Period	Grant Award		2022 Cash Receipts	2022 Expenditures	Expenditures to Subrecipients	2022 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
U.S. Department of Labor:											
Employment Training Administration											
Passed through the State of New Jersey Department of Labor											
<i>WIOA Cluster</i>											
WIA Adult 21-23	17.258	80-641-8430	7/1/21-6/30/23	1,365,915.00	-	714,820.00	810,401.27	-	-	810,401.27	-
WIA Adult 20-22	17.258	80-641-8430	7/1/20-6/30/22	1,320,213.00	-	772,632.00	636,956.69	-	-	1,313,736.37	-
Program Subtotal				2,686,128.00	-	1,487,452.00	1,447,357.96	-	-	2,124,137.64	-
WIA Youth Activities 22-24	17.259	80-641-8430	7/1/22-6/30/24	1,488,727.00	-	153,398.00	153,398.00	-	-	153,398.00	-
WIA Youth Activities 21-22	17.259	80-641-8430	7/1/21-6/30/22	1,468,016.00	-	1,114,862.00	1,123,306.52	-	-	1,256,836.39	-
WIA Youth Activities 20-21	17.259	80-641-8430	7/1/20-6/30/21	1,412,840.00	-	444,946.00	328,761.04	-	-	1,410,599.69	-
Program Subtotal				4,369,583.00	-	1,713,206.00	1,605,465.56	-	-	2,820,834.08	-
WIA Dislocated Worker Formula Grant 21-22	17.278	80-641-8430	7/1/21-6/30/22	814,785.00	-	363,748.00	405,044.87	-	-	405,044.87	-
WIA Dislocated Worker Formula Grant 20-21	17.278	80-641-8430	7/1/20-6/30/21	649,413.00	-	219,046.00	133,393.64	-	-	649,413.00	-
Program Subtotal				1,464,198.00	-	582,794.00	538,438.51	-	-	1,054,457.87	-
WIOA Cluster Subtotal and Total U.S. Department of Labor				8,519,909.00	-	3,783,452.00	3,591,262.03	-	-	5,999,429.59	-
U.S. Department of Transportation:											
Federal Transit Administration											
Formula Grants for Rural Areas - CARTS FY22	20.509	Not Applicable	1/1/22-12/31/22	373,112.00	124,364.00	-	337,654.11	-	84,413.53	253,240.58	84,413.53
Formula Grants for Rural Areas - CARTS FY21	20.509	Not Applicable	1/1/21-12/31/21	373,811.00	124,603.00	60,357.67	-	-	124,603.00	373,810.99	124,603.00
Formula Grants for Rural Areas - Sec 5311 Innovations 2022	20.509	Not Applicable	1/1/22-12/31/22	150,000.00	-	-	150,000.00	-	-	150,000.00	-
Formula Grants for Rural Areas - Sec 5311 Innovations 2020	20.509	Not Applicable	1/1/20-12/31/20	150,000.00	-	150,000.00	-	-	-	150,000.00	-
Program Subtotal				1,046,923.00	248,967.00	210,357.67	487,654.11	-	209,016.53	927,051.57	209,016.53
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Not Applicable	7/1/21-6/30/22	77,000.00	-	-	77,000.00	-	-	77,000.00	-
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Not Applicable	7/1/20-6/30/21	77,000.00	-	13,016.29	-	-	-	77,000.00	-
Program Subtotal				154,000.00	-	13,016.29	77,000.00	-	-	154,000.00	-
Passed through New Jersey Department of Transportation											
<i>Highway Planning and Construction Cluster</i>											
Highway Planning and Construction (Federal Aid Highway Program) FY 21	20.205	80-665-7177	Until Completion	1,889,592.97	-	-	1,889,592.97	-	-	1,889,592.97	-
Highway Planning and Construction (Federal Aid Highway Program) FY 20	20.205	80-665-7177	Until Completion	1,971,733.88	-	1,153,558.03	60,306.29	-	-	1,506,646.55	-
Highway Planning and Construction (Federal Aid Highway Program) FY 21	20.205	80-665-7177	Until Completion	32,000.00	-	18,337.82	18,337.82	-	-	18,337.82	-
Program and Highway Planning and Construction Cluster Subtotal				3,893,326.85	-	1,171,895.85	1,968,237.08	-	-	3,414,577.34	-
Passed through New Jersey Transit											
<i>Federal Transit Cluster</i>											
Federal Transit Formula Grant - CMAQ Equipment	20.507	80-665-7177	1/1/20-12/31/21	227,125.04	-	151,116.57	(5,389.95)	-	-	219,735.09	-
Federal Transit Formula Grant 2022	20.507	80-665-7177	7/1/21-6/30/22	113,600.00	-	84,875.95	84,875.95	-	-	113,600.00	-
Program and Federal Transit Cluster Subtotal				340,725.04	-	235,992.52	79,486.00	-	-	333,335.09	-
Office of Highway Safety											
Passed through the State of New Jersey Department of Law and Public Safety											
<i>Highway Safety Cluster</i>											
State and Community Highway Safety 22-23	20.600	80-665-7177	10/1/22-9/30/23	43,500.00	-	-	15,200.00	-	-	15,200.00	-
State and Community Highway Safety 21-22	20.600	80-665-7177	10/1/21-9/30/22	43,500.00	-	42,527.25	42,527.25	-	-	42,527.25	-
Program Subtotal				87,000.00	-	42,527.25	57,727.25	-	-	57,727.25	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended December 31, 2022

	Federal Assistance Listing Number	Pass-Through Identity Number	Grant Period	Grant Award		2022 Cash Receipts	2022 Expenditures	Expenditures to Subrecipients	2022 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Alcohol Impaired Driving Countermeasures Incentive Grant 22-23	20.601	Not Applicable	10/1/22-9/30/23	115,000.00	-	-	55,090.00	-	-	55,090.00	-
Alcohol Impaired Driving Countermeasures Incentive Grant 21-22	20.601	Not Applicable	10/1/21-9/30/22	115,000.00	-	73,851.73	24,411.73	-	-	73,851.73	-
Program Subtotal				230,000.00	-	73,851.73	79,501.73	-	-	128,941.73	-
Passed through Division of Highway Traffic Safety											
National Priority Safety Program - Click It or Ticket Campaign 2022	20.616	80-665-7177	5/27/22-9/30/23	35,000.00	-	33,250.00	33,250.00	-	-	33,250.00	-
National Priority Safety Programs 2022	20.616	80-665-7177	4/1/22-4/30/22	39,900.00	-	39,060.00	39,060.00	-	-	39,060.00	-
National Priority Safety Programs	20.616	80-665-7177	5/27/22-9/30/23	34,310.32	-	34,310.32	-	-	-	-	-
National Priority Safety Programs FY21-22	20.616	80-665-7177	10/1/21-9/30/22	35,000.00	-	25,540.57	25,540.57	-	-	25,540.57	-
Program Subtotal				144,210.32	-	132,160.89	97,850.57	-	-	97,850.57	-
Highway Safety Cluster Subtotal				461,210.32	-	248,539.87	235,079.55	-	-	284,519.55	-
Occupant Protection Incentive Grant FY22-23	20.602	Not Applicable	10/1/22-9/30/23	25,450.00	-	-	3,740.00	-	-	3,740.00	-
Occupant Protection Incentive Grant FY21-22	20.602	Not Applicable	10/1/21-9/30/22	25,450.00	-	6,500.00	6,500.00	-	-	6,500.00	-
Program Subtotal				50,900.00	-	6,500.00	10,240.00	-	-	10,240.00	-
Total U.S. Department of Transportation				5,947,085.21	248,967.00	1,886,302.20	2,857,696.74	-	209,016.53	5,123,723.55	209,016.53
U.S. Department of Treasury:											
Emergency Rental Assistance Program - Phase 2	21.023	Not Applicable	1/1/20-12/31/22	8,885,539.26	-	5,331,323.52	8,485,539.26	8,485,539.26	-	8,885,539.26	-
Program Subtotal				8,885,539.26	-	5,331,323.52	8,485,539.26	8,485,539.26	-	8,885,539.26	-
Coronavirus State and Local Fiscal Recovery Funds 22-23	21.027	Not Applicable	1/1/22-12/31/23	50,000.00	-	50,000.00	-	-	-	-	-
Coronavirus State and Local Fiscal Recovery Funds 22-23	21.027	Not Applicable	1/1/22-12/31/23	40,000.00	-	40,000.00	-	-	-	-	-
Coronavirus State and Local Fiscal Recovery Funds 2021	21.027	Not Applicable	2/10/21-12/31/24	34,503,687.73	-	4,739,268.00	11,336,486.23	-	-	12,238,855.52	-
Program Subtotal				34,593,687.73	-	4,829,268.00	11,336,486.23	-	-	12,238,855.52	-
Total U.S. Department of Treasury				43,479,226.99	-	10,160,591.52	19,822,025.49	8,485,539.26	-	21,124,394.78	-
U.S. Department of Health and Human Services:											
Division of Youth and Family											
Passed through the State of New Jersey Department of Human Services											
Comprehensive Community Mental Health Services for Children with SED	93.104	80-641-8257	1/1/22-12/31/22	10,000.00	-	10,000.00	9,605.47	-	-	9,605.47	-
Program Subtotal				10,000.00	-	10,000.00	9,605.47	-	-	9,605.47	-
Immunization Cooperative Agreements	93.268	80-641-8257	7/1/21- 6/30/23	500,000.00	-	116,154.00	345,158.00	-	-	376,117.00	-
Program Subtotal				500,000.00	-	116,154.00	345,158.00	-	-	376,117.00	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	80-641-8257	9/30/19-9/29/23	2,000,000.00	-	531,221.30	997,969.28	-	-	1,995,298.68	-
Program Subtotal				2,000,000.00	-	531,221.30	997,969.28	-	-	1,995,298.68	-
State Health Insurance Assistance Program 22-23	93.324	80-641-8257	4/1/22-3/31/23	37,000.00	-	-	17,480.59	-	-	17,480.59	-
State Health Insurance Assistance Program 21-22	93.324	80-641-8257	4/1/21-3/31/22	37,000.00	-	36,998.00	18,575.60	-	-	36,998.15	-
Program Subtotal				74,000.00	-	36,998.00	36,056.19	-	-	54,478.74	-
Community Health Workers for Public Health Response and Resilient 21-24	93.495	80-641-8257	8/31/21-8/30/24	1,200,000.00	-	-	295,820.59	-	-	567,151.71	-
Program Subtotal				1,200,000.00	-	-	295,820.59	-	-	567,151.71	-

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
Year Ended December 31, 2022

	Federal Assistance Listing Number	Pass-Through Identity Number	Grant Period	Grant Award		2022 Cash Receipts	2022 Expenditures	Expenditures to Subrecipients	2022 Local Match	Cumulative Expenditures	Cumulative Match
				Federal Share	Local Share						
Provider Relief Fund 2020	93.498	80-641-8257	1/1/20-12/31/22	1,080,813.16	-	40,152.01	40,152.01	-	-	1,080,813.16	-
Program Subtotal				1,080,813.16	-	40,152.01	40,152.01	-	-	1,080,813.16	-
Community Services Block Grant - 22-23 (PASP)	93.569	80-641-8257	7/1/22-6/30/23	46,782.00	-	23,391.00	21,470.83	-	-	21,470.83	-
Community Services Block Grant - CY21 (PASP)	93.569	80-641-8257	1/1/21-12/31/21	93,339.00	-	27,895.00	24,536.35	-	-	83,893.53	-
Community Services Block Grant - Youth Services Coordinator 2022	93.569	80-641-8257	1/1/22-12/31/22	39,825.00	-	19,908.00	19,908.00	-	-	19,908.00	-
Community Services Block Grant - Youth Services Coordinator 2021	93.569	80-641-8257	1/1/21-12/31/21	59,738.00	-	19,913.00	19,913.00	-	-	59,738.00	-
Community Services Block Grant - Mental Health Administrator CY22	93.569	80-641-8257	1/1/22-12/31/22	9,000.00	-	9,000.00	9,000.00	-	-	9,000.00	-
Program Subtotal				248,684.00	-	100,107.00	94,828.18	-	-	194,010.36	-
Total U.S. Department of Health and Human Services				5,113,497.16	-	834,632.31	1,819,589.72	-	-	4,277,475.12	-
Executive Office of the President:											
High Intensity Drug Trafficking Areas 2022	95.001	Not Applicable	1/1/23-12/31/23	177,000.00	-	34,666.77	88,767.51	-	-	88,767.51	-
High Intensity Drug Trafficking Areas 2021	95.001	Not Applicable	1/1/22-12/31/22	177,000.00	-	96,154.48	60,154.46	-	-	172,573.66	-
High Intensity Drug Trafficking Areas 2020	95.001	Not Applicable	1/1/21-12/31/21	177,000.00	-	6,565.01	-	-	-	101,548.16	-
Program Subtotal				531,000.00	-	137,386.26	148,921.97	-	-	362,889.33	-
Total Executive Office of the President				531,000.00	-	137,386.26	148,921.97	-	-	362,889.33	-
U.S. Department of Homeland Security:											
Passed through the State of New Jersey Department of Homeland Security											
Homeland Security Grant Program - County FY21	97.067	78-530-4465	9/1/21-8/31/24	230,563.97	-	-	103,711.84	-	-	110,143.78	-
Homeland Security Grant Program - County FY20	97.067	78-530-4465	9/1/20-8/31/23	247,393.83	-	-	102,727.29	-	-	238,576.10	-
Homeland Security Grant Program - County FY19	97.067	78-530-4465	9/1/19-8/31/22	275,381.62	-	97,382.00	55,433.45	-	-	275,381.62	-
Program Subtotal				753,339.42	-	97,382.00	261,872.58	-	-	624,101.50	-
Total U.S. Department of Homeland Security				753,339.42	-	97,382.00	261,872.58	-	-	624,101.50	-
Total Federal Financial Awards				\$ 81,700,843.78	\$ 248,967.00	\$ 18,927,544.13	\$ 33,730,648.78	\$ 12,854,237.89	\$ 209,016.53	\$ 53,889,425.99	\$ 209,016.53

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2022

Department/Program Title	State Account Number	Grant Period	Grant Award		2022 Cash Receipts	2022 Expenditures	2022 Local Match	Cumulative Expenditures
			State Share	Local Share				
State of New Jersey Department of Children and Families:								
Division of Child Protection & Permanency								
Child Advocacy Center 2022	1610-100-016-1610-133-MMMM-6130	1/1/22-12/31/22	\$ 99,536.10	\$ -	\$ 99,536.10	\$ -	\$ -	\$ -
Child Advocacy Center 2021 - 2022	1610-100-016-1610-133-MMMM-6130	1/1/21-12/31/22	217,812.78	-	217,812.78	128,952.12	-	128,952.12
Child Advocacy Center 2021	1610-100-016-1610-133-MMMM-6130	1/1/21-12/31/21	35,449.70	-	-	9,870.23	-	34,949.74
Total Department of Children and Families			352,798.58	-	317,348.88	138,822.35	-	163,901.86
State of New Jersey Department of Labor:								
Division of Employment and Training Services								
Learning Link 22-23	16-767-062-4545-003	7/1/22-6/30/23	30,000.00	-	2,954.00	2,953.79	-	2,953.79
Learning Link 21-22	16-767-062-4545-003	7/1/21-6/30/22	52,000.00	-	52,000.00	22,648.07	-	51,740.07
NJ Youth Corps 22-23	22-100-062-4545-314	7/1/22-6/30/23	364,000.00	-	85,367.00	120,567.58	-	120,567.58
NJ Youth Corps 21-22	21-100-062-4545-314	7/1/21-6/30/22	312,000.00	-	207,242.00	120,499.14	-	290,494.90
Summer Youth Employment Pilot Program- FY22	Unknown	3/1/22-9/30/22	184,800.00	-	144,025.69	144,025.99	-	144,025.99
Data Reporting 2022		1/1/22-12/31/22	12,971.00	-	12,971.00	12,971.00	-	12,971.00
Data Reporting 2021		1/1/21-12/31/21	12,971.00	-	12,971.00	12,971.00	-	12,971.00
Work First NJ 22-23	100-062-4545-322	7/1/22-6/30/23	3,741,519.00	-	165,209.00	267,430.41	-	267,430.41
Work First NJ 21-22	100-062-4545-322	7/1/21-6/30/22	3,741,519.00	-	1,969,825.00	1,814,930.88	-	2,538,296.81
Total Department of Labor			8,451,780.00	-	2,652,564.69	2,518,997.86	-	3,441,451.55
State of New Jersey Department of Human Services:								
Division on Aging:								
Area Plan Contract 2020	Various	1/1/20-12/31/20	4,220,096.19	223,000.00	-	(380,975.52)	-	2,678,183.59
Area Plan Contract 2021	Various	1/1/21-12/31/21	4,582,644.32	223,000.00	1,130,702.00	(270,097.22)	-	2,864,957.35
Area Plan Contract 2022	Various	1/1/22-12/31/22	5,231,448.17	223,000.00	1,479,664.07	4,036,833.09	-	3,949,826.85
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	-	439,667.00	548,870.02	-	576,290.53
Medication Assisted Treatment (MAT) 19-20	7700-100-054-4219-229-LDAS-6140	10/1/19-9/30/20	488,519.00	-	-	18,781.46	-	488,519.00
Division of Family and Community Partnerships								
Family Success Center 22-23	Unknown	7/1/22-6/30/23	953,959.00	-	568,729.00	918,818.94	-	918,818.94
Family Success Center 21-22	Unknown	7/1/21-6/30/22	924,559.00	-	385,230.00	890,962.10	-	919,118.69
Total Department of Human Services			16,987,448.68	669,000.00	4,003,992.07	5,763,192.87	-	12,395,714.95
State of New Jersey Department of Transportation:								
County Aid FY21	17-480-078-6320-ALG-6010	Until Completion	6,942,114.00	-	-	(247,828.40)	-	2,066,133.15
County Aid FY20	17-480-078-6320-ALG-6010	Until Completion	7,035,238.00	-	1,401,473.49	2,557,399.33	-	6,438,170.58
County Aid FY19	17-480-078-6320-ALG-6010	Until Completion	6,968,456.00	-	388,914.87	(21,401.24)	-	6,876,847.78
County Aid FY18	17-480-078-6320-ALG-6010	Until Completion	6,968,456.00	-	51,920.14	2,053.14	-	6,968,456.00
SJTPO Future Projects	01-078-6300-480-GTI	Until Completion	329,998.31	-	329,998.31	-	-	329,998.31
SJTPO Future Projects	01-078-6300-480-GTI	Until Completion	1,166,869.70	-	91,568.23	-	-	1,166,869.70
Casino Revenue Transportation CY22	2020-491-078-6050-001	1/1/22-12/31/22	636,685.92	-	-	632,571.26	-	632,571.26
Casino Revenue Transportation CY21	2020-491-078-6050-001	1/1/21-12/31/21	620,823.00	-	176,236.71	43,986.62	-	596,967.04
Local Bridge Future Needs 2022	18-078-6300-480-AMK	Until Completion	2,438,853.00	-	-	2,120,740.00	-	2,120,740.00
Local Bridge Future Needs 2021	18-078-6300-480-AMK	Until Completion	2,423,295.00	-	-	(88,561.23)	-	2,334,733.77
Local Bridge Future Needs 2020	18-078-6300-480-AMK	Until Completion	2,363,468.00	-	-	2,055,000.00	-	2,055,000.00
Local Bridge Future Needs 2018	18-078-6300-480-AMK	Until Completion	1,000,000.00	-	-	870,000.00	-	870,000.00
Local Bridge Future Needs 2017	18-078-6300-480-AMK	Until Completion	500,000.00	-	375,000.00	-	-	500,000.00
Local Bridge Future Needs 2016	18-078-6300-480-AMK	Until Completion	1,000,000.00	-	-	870,000.00	-	870,000.00
Total Department of Transportation			40,394,256.93	-	2,815,111.75	8,793,959.48	-	33,826,487.59

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)

Year Ended December 31, 2022

Department/Program Title	State Account Number	Grant Period	Grant Award		2022 Cash Receipts	2022 Expenditures	2022 Local Match	Cumulative Expenditures
			State Share	Local Share				
State of New Jersey Department of Education:								
GED Testing Income	Unknown	N/A	168,396.07	-	6,178.93	460.80	-	111,392.57
Total Department of Education			<u>168,396.07</u>	<u>-</u>	<u>6,178.93</u>	<u>460.80</u>	<u>-</u>	<u>111,392.57</u>
State of New Jersey Department of Environmental Protection:								
Clean Communities 22-23	4900-765-042-4900-005-V42Y-6020	7/1/22-6/30/23	131,162.88	-	131,162.88	113,162.88	-	113,162.88
Clean Communities 21-22	4900-765-042-4900-005-V42Y-6020	7/1/21-6/30/22	126,673.95	-	-	18,000.00	-	126,673.95
County Environmental Health Act FY2022	08-495-042-4855-001	7/1/21-6/30/22	235,087.00	162,870.00	-	228,087.00	162,870.00	228,087.00
Total Department of Environmental Protection			<u>492,923.83</u>	<u>162,870.00</u>	<u>131,162.88</u>	<u>359,249.88</u>	<u>162,870.00</u>	<u>467,923.83</u>
State of New Jersey Military and Veteran Affairs:								
Veterans Transportation FY2023	3610-100-067-3610-058-PVET-6130	7/1/22-6/30/23	17,000.00	-	1,416.00	8,500.00	-	8,500.00
Veterans Transportation FY2022	3610-100-067-3610-058-PVET-6130	7/1/21-6/30/22	17,000.00	-	11,336.00	8,499.00	-	17,000.00
Total Military and Veteran Affairs			<u>34,000.00</u>	<u>-</u>	<u>12,752.00</u>	<u>16,999.00</u>	<u>-</u>	<u>25,500.00</u>
State of New Jersey Department of Health:								
Division of Health Services:								
Right To Know 22-23	00-046-4230-100-105	7/1/22-6/30/23	10,544.00	-	2,636.00	5,272.00	-	5,272.00
Right To Know 21-22	00-046-4230-100-105	7/1/21-6/30/22	10,544.00	-	7,908.00	5,272.00	-	10,544.00
PH Preparedness & Response for BT 22-23	21-100-046-4E05-360-6120-7155	7/1/22-6/30/23	673,610.00	-	-	145,078.00	-	145,078.00
PH Preparedness & Response for BT 21-22	21-100-046-4E05-360-6120-7155	7/1/21-6/30/22	673,610.00	-	452,150.00	272,012.00	-	580,271.00
Childhood Lead Grant 22-23	Unknown	7/1/22-6/30/23	207,000.00	-	-	72,326.00	-	72,326.00
Childhood Lead Grant 21-22	Unknown	7/1/21-6/30/22	207,000.00	-	177,349.00	136,220.00	-	204,051.00
County Opioid Epidemic Innovation Grant 20-22	13-054-7700-100-229	6/30/20-9/30/22	252,118.00	-	126,059.00	73,698.00	-	250,180.00
Overdose Fatality Review Team Grant 22-23	00-046-4245-100-191	10/1/22-9/30/23	75,000.00	-	-	1,058.00	-	1,058.00
Overdose Fatality Review Team Grant 20-22	00-046-4245-100-191	10/1/20-9/30/22	200,000.00	-	175,986.00	90,508.00	-	168,292.00
Total Division of Health Services			<u>2,309,426.00</u>	<u>-</u>	<u>942,088.00</u>	<u>801,444.00</u>	<u>-</u>	<u>1,437,072.00</u>
Division of Alcoholism, Drug Abuse & Addiction Service:								
Comprehensive Alcohol/Drug Abuse Grant 2022	4240-100-046-4052-25	1/1/22-12/31/22	706,767.00	96,547.00	-	549,467.00	89,373.00	549,467.00
Comprehensive Alcohol/Drug Abuse Grant 2021	4240-100-046-4052-25	1/1/21-12/31/21	716,566.00	97,335.00	654,050.00	61,908.00	15,000.00	654,050.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			<u>1,423,333.00</u>	<u>193,882.00</u>	<u>654,050.00</u>	<u>611,375.00</u>	<u>104,373.00</u>	<u>1,203,517.00</u>
Division of Senior Affairs:								
Statewide Respite Care FY22	4275-491-046-4143-082-J004-6140	1/1/22-12/31/22	178,850.00	-	168,925.42	114,922.26	-	114,922.26
Statewide Respite Care FY21	4275-491-046-4143-082-J004-6140	1/1/21-12/31/21	181,853.00	-	29,842.01	(22,614.78)	-	120,818.43
Statewide Respite Care FY20	4275-491-046-4143-082-J004-6140	1/1/20-12/31/20	176,850.00	-	-	-	-	159,672.97
Total Division of Senior Affairs			<u>360,703.00</u>	<u>-</u>	<u>198,767.43</u>	<u>92,307.48</u>	<u>-</u>	<u>235,740.69</u>
Total Department of Health			<u>4,093,462.00</u>	<u>193,882.00</u>	<u>1,794,905.43</u>	<u>1,505,126.48</u>	<u>104,373.00</u>	<u>2,876,329.69</u>

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)

Year Ended December 31, 2022

Department/Program Title	State Account Number	Grant Period	Grant Award		2022 Cash Receipts	2022 Expenditures	2022 Local Match	Cumulative Expenditures
			State Share	Local Share				
State of New Jersey Department of Law and Public Safety:								
Division of Criminal Justice								
Body Armor Replacement 21-22	1020-718-066-1020-001-YCJF-6120	7/1/21-6/30/22	15,843.68	-	15,843.68	15,843.24	-	15,843.24
Body Worn Camera SFY21	Unknown	7/1/21-6/30/22	226,218.00	-	-	86,670.60	-	86,670.60
Narcotics 18-19	Unknown	7/1/21-6/30/22	158,148.00	-	132,129.96	158,148.00	-	158,148.00
Emergency Management Assistance FY21	FY21-EMPG-EMAA-0100	7/1/21-6/30/22	55,000.00	-	55,000.00	-	-	-
State Facilities Education Act 21-22	1500-100-066-1500-032-YSAC-6010	7/1/21-6/30/22	90,000.00	-	-	90,000.00	-	90,000.00
State Facilities Education Act 20-21	1500-100-066-1500-032-YSAC-6010	7/1/20-6/30/21	110,500.00	-	-	(2,500.00)	-	88,000.00
Operation Helping Hand FY20-21	00-066-1000-100-215	9/1/20-8/31/21	90,476.19	-	90,476.19	80,302.98	-	80,302.98
Operation Helping Hand FY21-22	00-066-1000-100-215	9/1/21-8/31/22	47,619.00	-	-	3,617.72	-	3,617.72
JDAI Innovations Funding CY22	1500-100-066-1500-237-YYYY-6110	1/1/22-12/31/22	120,000.00	-	94,402.77	120,000.00	-	120,000.00
JDAI Innovations Funding CY21	1500-100-066-1500-237-YYYY-6110	1/1/21-12/31/21	120,000.00	-	33,184.24	-	-	120,000.00
Insurance Fraud CY22	00-066-1020-100-305	1/1/22-12/31/22	250,000.00	-	149,615.82	149,615.82	-	149,615.82
Insurance Fraud CY21	00-066-1020-100-305	1/1/21-12/31/21	250,000.00	-	245,791.53	70,672.80	-	250,000.00
Overdose Data to Action OHH FFY21	Unknown	7/1/21-6/30/22	52,631.57	-	52,631.57	49,085.72	-	49,085.72
Program Services CY22	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	313,245.00	-	108,538.26	265,265.78	-	265,265.78
Program Services CY21	1500-100-066-1500-007-YSAC-6010	1/1/21-12/31/21	313,245.00	-	146,387.55	(63,074.61)	-	248,352.77
Program Management CY22	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	55,550.00	-	38,331.89	54,725.00	-	54,725.00
Program Management CY21	1500-100-066-1500-007-YSAC-6010	1/1/21-12/31/21	55,550.00	-	19,563.34	-	-	55,550.00
Family Court 2022	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	151,144.00	-	64,370.04	151,134.76	-	151,134.76
Total Department of Law and Public Safety			2,475,170.44	-	1,246,266.84	1,229,507.81	-	1,986,312.39
State of New Jersey Department of Community Affairs:								
LEAP 22-23	Unknown	7/1/22-6/30/23	50,000.00	-	50,000.00	-	-	-
LEAP 21-22	Unknown	7/1/21-6/30/22	150,000.00	-	-	150,000.00	-	150,000.00
LEAP 20-21	Unknown	7/1/20-6/30/21	50,000.00	-	-	4,789.51	-	46,847.25
Total Department of Community Affairs			250,000.00	-	50,000.00	154,789.51	-	196,847.25
State of New Jersey Department of State:								
Division of Archives and Record Management:								
General Operating Support 2022	16-100-074-2540-105-6110	1/1/22-12/31/22	18,000.00	-	15,300.00	17,561.00	-	17,561.00
General Operating Support 2021	16-100-074-2540-105-6110	1/1/21-12/31/21	21,569.00	-	3,235.35	4,950.00	-	21,569.00
Council on the Arts Local Arts Program FY22	2530-100-074-2530-032-S003-6130	1/1/22-12/31/22	217,533.00	-	174,026.00	212,623.00	-	212,623.00
Council on the Arts Local Arts Program FY21	2530-100-074-2530-032-S003-6130	1/1/21-12/31/21	77,511.00	-	15,502.00	2,900.70	-	77,511.00
Total Department of State			334,613.00	-	208,063.35	238,034.70	-	329,264.00
NJ Governor's Council on Alcohol & Drug Abuse:								
Alliance for Prevention of Drug & Alcohol Abuse 22-23	4219-024-6110	7/1/22-6/30/23	188,811.00	-	-	48,343.09	-	48,343.09
Alliance for Prevention of Drug & Alcohol Abuse 21-22	4219-024-6110	7/1/21-6/30/22	188,811.00	-	43,685.61	113,342.42	-	131,673.99
Alliance for Prevention of Drug & Alcohol Abuse 20-21	4219-024-6110	10/1/20-6/30/21	141,608.00	-	69,871.94	-	-	99,120.82
Total NJ Governor's Council on Alcohol & Drug Abuse			519,230.00	-	113,557.55	161,685.51	-	279,137.90
State of New Jersey Department of State:								
Division of Elections								
Early Voting Election 2021	00-074-2525-100-020	7/1/21-6/30/22	2,000,000.00	-	-	1,957,505.56	-	2,000,000.00
Total Department of State			2,000,000.00	-	-	1,957,505.56	-	2,000,000.00
Total State Financial Assistance			\$ 76,554,079.53	\$ 1,025,752.00	\$ 13,351,904.37	\$ 22,838,331.81	\$ 267,243.00	\$ 58,100,263.58

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

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

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

A. GENERAL

The accompanying schedules of expenditures present the activity of all federal and state financial assistance programs of the County of Atlantic, 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 Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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

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 Division of Local Government Services, Department of Community Affairs, State of New Jersey.

	<u>Expenditures</u>
Grant Appropriated Reserves	\$ 46,784,391.18
Less: Non Federal or State Funded Expenditure	(92,839.21)
Capital Fund Grant Expenditures	7,527,530.61
Area Plan Grant Transfers / Cancellations	202,148.50
Public Health Fund Grant Expenditures	<u>2,147,749.51</u>
	<u>\$ 56,568,980.59</u>
Reported on:	
Schedule of Expenditures of Federal Awards	\$ 33,730,648.78
Schedule of Expenditures of State Financial Assistance	<u>22,838,331.81</u>
	<u>\$ 56,568,980.59</u>

G. 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. Grants consisting of combined federal and state grant funding were reflected in total on the schedule of expenditures of state financial assistance.

COUNTY OF ATLANTIC, STATE OF NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2022

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:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.243	Substance Abuse and Mental Health Services
20.205	Highway Planning and Construction
21.027	Coronavirus State and Local Fiscal Recovery Funds
21.023	Emergency Rental Assistance Program
97.067	Homeland Security Grant Program

Dollar threshold used to determine Type A and Type B Programs: \$1,011,919

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, 2022

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>
Unknown	Family Success Program
18-078-6300-480-AMK	Local Bridge Bond Program
00-066-1020-100-305	Insurance Fraud
100-062-4545-322	WorkFirst NJ

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

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.