

**COUNTY OF MONMOUTH, NEW JERSEY**

**Report on Federal Financial Awards  
And State Financial Assistance**

**For the year ended December 31, 2012**

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Report on Financial Awards**  
**For the year ended December 31, 2012**  
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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT  
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND SCHEDULE  
OF STATE FINANCIAL ASSISTANCE REQUIRED BY OMB CIRCULAR A-133 AND  
NEW JERSEY OMB CIRCULAR 04-04**

Honorable Director and Members of the  
Board of Chosen Freeholders  
County of Monmouth  
Freehold, New Jersey

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

We have audited Monmouth County's compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012. Monmouth 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Monmouth County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133, and New Jersey OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Monmouth County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of Monmouth County's compliance with those requirements.

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

In our opinion, Monmouth County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012.

### **Report on Internal Control Over Compliance**

Management of Monmouth County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Monmouth County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Monmouth County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the New Jersey State OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards and State Financial Assistance as Required by OMB Circular A-133 and New Jersey OMB Circular 04-04**

We have audited the financial statements of Monmouth County as of and for the year ended December 31, 2012, and have issued our report thereon dated June 6, 2013, which contained an adverse opinion in accordance with generally accepted accounting principles because of the regulatory basis of accounting, and an unqualified opinion in conformity with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. This is a comprehensive basis of accounting other than generally accepted accounting principles. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and New Jersey OMB Circular 04-04 and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditure of federal awards and state financial assistance are fairly stated in all material respects in relation to the financial statements as a whole.

**HOLMAN FRENIA ALLISON, P.C.**

*Certified Public Accountants*



Robert W. Allison

Registered Municipal Accountant  
(#483)

June 6, 2013  
Freehold, New Jersey

SCHEDULES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE

COUNTY OF MONMOUTH, NEW JERSEY  
 SCHEDULE OF FEDERAL FINANCIAL AWARDS  
 Year ended December 31, 2012

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<b>DEPARTMENT OF HOMELAND SECURITY</b>							
NJOHSP- HSGP, FY 2009	97.073	1005-100-066-1005-006-2009-6110	8/21/2009	8/31/2012	\$ 763,218.53	\$ 753,218.53	\$ 824,010.97
NJOHSP- HSGP, FY 2010	97.073	1005-100-066-1005-006-2010-6110	8/1/2010	7/31/2013	489,929.05	281,967.09	489,929.05
NJOHSP- HSGP, FY 2011	97.073	1005-100-066-1005-006-2011-6110	9/1/2011	8/31/2014	227,541.06	312,207.56	312,207.56
NJOHSP- IECGP, FY 2009	97.055	N/A	6/1/2009	9/30/2012	107,534.26	107,534.26	107,534.26
NJOHSP- UASI, FY 2009	97.008	1005-100-006-1005-008-XXXX-6110	N/A	7/31/2012	65,000.00	65,000.00	65,000.00
PANYNJ- Baysore Port Security Grant	97.056	N/A	N/A	N/A	74,027.85	72,486.60	74,027.85
					<u>1,727,250.75</u>	<u>1,592,414.04</u>	<u>1,872,709.69</u>
<b>DEPARTMENT OF TRANSPORTATION</b>							
NJTC/FTA- Freehold SCAT Transfer Facility	20.500	N/A	9/1/2010	6/30/2013		1,274,072.33	1,274,072.33
NJTC- FTA, Sec. 5311, FY2011	20.509	N/A	7/1/2010	6/30/2011	49,553.28		106,265.50
NJTC- FTA, Sec. 5311, FY2012	20.509	N/A	7/1/2011	6/30/2012	128,879.25	79,245.73	114,559.50
NJTC- FTA, Sec. 5311, FY2013	20.509	N/A	7/1/2012	6/30/2013		53,821.97	53,821.97
NJTPA/NJIT- STP, FY 2012	20.514	N/A	7/1/2011	6/30/2012	74,837.99	47,790.15	74,837.98
NJTPA/NJIT- STP, FY 2013	20.514	N/A	7/1/2012	6/30/2013		18,959.36	18,959.36
NJTPA/NJIT- UPWP FY'12-13	20.514	N/A	7/1/2011	6/30/2013	21,825.51	16,077.66	21,825.53
NJTPA- Borough of Red Bank, Improvements to CR10, FY 11	20.205	N/A	8/26/2011	8/26/2013	992.25	434,339.82	434,339.82
NJIT/NJTPA- Bridge S-17 Design	20.205	6300-480-078-6300-FCG-TCAP-7310	N/A	10/1/2012	180,653.22	83,657.23	899,499.75
NJIT/NJTPA- Manasquan Bridge	20.514	N/A	7/1/1994	6/30/1996		(30,323.33)	246.53
NJDOT- ARRA, UECSI, FY 2010	20.205	N/A	N/A	N/A	1,254,730.81	1,120,050.22	3,000,000.00
NJDOT- ARRA, County Bridge MN-10, FY 2009	20.205	N/A	N/A	N/A	2,294,444.07	160,521.92	3,246,000.00
NJDOT-FHA- CR 6 Bridge (M-14) (Desig)	20.205	6300-480-078-6300-FIV-TCAP-7310	N/A	N/A	240,580.32	289,443.47	556,754.94
NJDOT- Bridge S-17, ROW Acquisition	20.205	N/A	N/A	N/A	15,350.85	1,283,809.43	1,308,565.56
NJDOT- Bridge O-10 Design	20.205	6300-480-078-6300-BF5-TCAP-7310	N/A	N/A	407,765.21	855,238.74	855,238.74
NJDOT-Baysore Ferry Term, Phase 2A	20.205	6300-480-078-6300-CAS-TCAP-7310	8/5/2003	12/31/2005		2,021.39	40,052.61
NJDOT- Halls Mills Road Scoping Study	20.205	6300-480-078-6300-CEO-TCAP-7310	12/30/2003	12/31/2005	12,139.27	22,194.05	110,222.30
					<u>4,273,986.82</u>	<u>5,263,446.61</u>	<u>12,115,262.42</u>
<b>DEPARTMENT OF JUSTICE</b>							
USDOJ/OJP- ARRA, FY'09 JAG, Local Solicitation	16.804	N/A	3/1/2009	2/28/2013		101,286.89	745,920.47
USDOJ/BJA- SCAAP, FFY 2012	16.606	N/A	7/1/2010	6/30/2011	513,354.00	513,354.00	513,354.00
USDOJ/OJP- BVP, FY 2009	16.607	N/A	N/A	N/A	4,077.13		4,077.13
USDOJ/OJP- BVP, FY 2010	16.607	N/A	N/A	N/A	19,627.31	10,598.75	19,627.31
USDOJ/OJP- BVP, FY 2011	16.607	N/A	N/A	N/A	9,966.75	9,966.75	9,966.75
					<u>547,025.19</u>	<u>635,206.39</u>	<u>1,292,945.66</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>							
Shelter + Care	14.238	N/A	1/11/2012	12/31/2012	1,103,142.79	1,241,348.00	1,241,348.00
Community Development Block Grants	14.228	N/A	1/11/2012	12/31/2012	3,600,770.04	3,587,966.68	3,587,966.68
Community Development Block Grants, ARRA	14.253	N/A	8/18/2009	8/17/2012	64,711.44	53,290.65	846,589.56
Emergency Shelter Grants	14.231	N/A	1/11/2012	12/31/2012	-	115,802.61	115,802.61
CDBG + Homeless Prevention Rent/Assist ARRA FY 2009	14.239	N/A	1/11/2012	12/31/2012	114,756.80	7,949.18	18,887.63
Home Investment Partnership Program	14.239	N/A	1/11/2012	12/31/2012	1,645,260.26	1,611,348.77	1,611,348.77
Low Income HSG Assistance Program	14.156	N/A	1/1/2012	12/31/2012	19,894,023.80	22,618,859.56	22,618,859.56
USHUD- Dover Township/MCDSS, HOPWA	14.241	N/A	7/1/2001	6/30/2002		606.00	606.00
USHUD- Dover Township/MCDSS, HOPWA	14.241	N/A	7/1/2003	6/30/2005		8,826.65	8,826.65
USHUD/Township of Woodbridge- HOPWA, 2004	14.241	N/A	9/1/2004	9/30/2007		616.98	616.98
USHUD/Township of Woodbridge- HOPWA, 2005	14.241	N/A	9/1/2004	9/30/2007		7,450.00	7,450.00
USHUD/Township of Woodbridge- HOPWA, 2008	14.241	N/A	8/1/2008	8/1/2011		1,000.00	500.00
USHUD/Township of Woodbridge- HOPWA, 2009	14.241	N/A	8/1/2009	8/1/2012		(18,499.63)	231,352.53
USHUD- Edison, MCDSS, HOPWA, 2010	14.241	N/A	9/10/2010	9/10/2016	46,930.75	2,901.75	497,440.00
USHUD/Township of Edison- HOPWA, 2011	14.241	N/A	7/1/2011	6/30/2017	445,380.00	406,994.00	491,435.00
USHUD/Township of Edison- HOPWA, 2012	14.241	N/A	7/1/2012	6/30/2019		71,532.00	71,532.00
					<u>26,914,975.88</u>	<u>29,717,993.20</u>	<u>31,350,561.97</u>

COUNTY OF MONMOUTH, NEW JERSEY  
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2012

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
NJDOS/DOE- HAVA	93.617	2525-100-074-2525-011-S003-6110	3/29/2011	11/6/2012	14,077.90	27,158.80	28,155.80
NACCHO/MRC- Capacity Building Grant	93.008	N/A	N/A	N/A		1,581.23	4,002.73
NACCHO/MRC- Capacity Building Grant	93.008	N/A	N/A	N/A		2,662.31	5,000.00
NACCHO/MRC- Capacity Building Grant	93.008	N/A	N/A	N/A		961.21	5,000.00
NACCHO/MRC- Capacity Building Grant 2012	93.008	N/A	N/A	N/A	5,000.00	3,002.58	3,002.58
NJDHHS, DFD-TANF	93.202	N/A	1/1/2012	12/31/2012	1,344,551.00	1,204,067.00	1,204,067.00
					1,363,628.90	1,239,433.13	1,249,228.11
<b>DEPARTMENT OF DEFENSE</b>							
USDOD/Army- Adult Shelter, Ft Monmouth	12.607	N/A	N/A	N/A		7,696.98	57,000.00
USDOD/Army- Adult Sheiter, Ft Monmouth	12.607	N/A	N/A	N/A		18,561.34	18,561.35
						26,258.32	75,561.35
<b>NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY</b>							
NJDPLS/DCJ- Victim of Crime Act SFY 11	16.575	1020-100-066-1020-142-YCJF-6010	10/1/2010	2/29/2012	125,103.99	58,730.72	240,348.00
NJDPLS/DCJ- Victim of Crime Act SFY 12	16.575	1020-100-066-1020-142-YCJF-6010	3/10/2012	3/9/2013	82,477.82	135,131.04	135,131.04
NJOAG/DLPS/DCJ- STOP VAWA	16.588	1020-100-066-1020-246-XXXX-6010	2/1/2011	5/31/2012	49,266.00	36,486.17	49,266.00
NJOAG/DLPS/DCJ- STOP VAWA	16.588	1020-100-066-1020-246-XXXX-6010	6/1/2012	5/31/2013	11,543.84	24,715.00	24,715.00
NJOAG/DLPS/DSP EMPG/EMAA FY 2012	97.042	N/A	1/1/2012	12/31/2012		55,000.00	55,000.00
NJDPLS/DSP/OEM Multi Jur-Haz Mitigation Strategy FY 11	97.047	N/A	9/8/2011	9/7/2014		40,447.31	40,447.31
NJDPLS/DCJ- Sane/Sart, FFY 2010	16.575	1020-100-066-1020-142-YCJF-6010	10/1/2010	9/30/2011	8,069.90		67,655.00
NJDPLS/DCJ- Sane/Sart, FFY 2011	16.575	1020-100-066-1020-142-YCJF-6010	10/1/2011	9/30/2012	64,115.79	75,399.80	75,399.80
NJDPLS/DCJ- Sane/Sart, FFY 2012	16.575	1020-100-066-1020-142-YCJF-6010	10/1/2012	9/30/2013		7,104.00	7,104.00
NJOAG/DLPS/DCJ- JAG Task Force FY 12	16.738	1020-100-066-1020-364-YCIF-6010	7/1/2011	7/31/2012	85,741.78	77,727.83	105,257.00
NJOAG/DLPS/DCJ- JAG Task Force FY 13	16.738	1020-100-066-1020-364-YCIF-6010	7/1/2012	6/30/2013	8,650.18	18,154.28	18,154.28
NJDPLS/DCJ- LLEBG Megan's Law FFY 11	16.738	1020-100-066-1020-417-XXXX-6010	2/1/2011	1/31/2012	2,325.00	985.37	15,047.25
NJDPLS/DCJ- LLEBG Megan's Law FFY 12	16.738	1020-100-066-1020-364-XXXX-6010	2/1/2012	1/31/2013	7,459.59	9,077.09	9,077.09
NJDPLS/ DHTS- Safe Cargo Project FY 11	20.613	1160-100-XXX-1160-137-XXXX-XXXX	10/1/2011	9/30/2011	685.00	1,162.00	1,162.00
NJOAG/DLPS/NJDHTS- Click It or Ticket	20.614	1160-100-066-1160-113-YHTS-6020	N/A	N/A	3,400.00	3,400.00	3,400.00
NJDPLS/DHTS- DWI Task Force, FY 2011	20.601	N/A	10/1/2011	9/30/2012	26,240.00	26,240.00	26,240.00
					475,078.89	569,760.61	873,403.77
<b>NEW JERSEY JUVENILE JUSTICE COMMISSION</b>							
NJJJC- MCYSC, JDAI, Innovation, CY 2010	16.540	1500-100-066-1500-237-YYYY-6110	1/1/2010	3/31/2013		37,997.21	56,537.71
NJJJC- MCYSC, JDAI, Innovation, CY 2011	16.540	1500-100-066-1500-237-YYYY-6110	1/1/2011	6/30/2013		32,162.39	47,503.74
NJJJC- MCYSC, JDAI, Innovation, CY 2012	16.540	1500-100-066-1500-237-YYYY-6110	1/1/2012	12/31/2013	125,200.00	4,902.90	4,902.90
NJJJC- JAIBG 10-13	16.523	1500-100-066-1500-121-YSAC-6010	1/1/2011	12/31/2011	5,520.32		69,303.00
NJJJC- JAIBG 11-13	16.523	1500-100-066-1500-121-YSAC-6010	1/1/2012	12/31/2012	22,126.72	48,752.10	48,752.10
					152,847.04	123,814.60	226,999.45
<b>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</b>							
NJDHS/DYFS- Youth Detention Center CY 11	93.667	1610-100-016-1610-034-MMMM-6130	1/1/2011	12/31/2011		1,964.31	38,385.75
NJDHS/DYFS- Youth Detention Center CY 12	93.667	1610-100-016-1610-034-MMMM-6130	1/1/2012	12/31/2012	38,357.00	40,415.10	40,415.10
NJDHS/DFD- Special Initiative & Transportation Program	17.207	7550-100-054-7550-291-LLLL-6110	7/1/2011	6/30/2012	45,053.18	21,484.47	60,124.38
NJDHS/DFD- Special Initiative & Transportation Program	17.207	7550-100-054-7550-291-LLLL-6110	7/1/2012	6/30/2013	15,071.53	1,752.42	1,752.42
NJDHS/DMHS- Project Transition/Path CY 11	93.150	7700-100-054-S640-029-LLLL-6130	1/1/2011	12/31/2011	19,130.32	389.79	165,167.98
NJDHS/DMHS- Project Transition/Path CY 12	93.150	7700-100-054-S640-029-LLLL-6130	1/1/2012	12/31/2012	97,111.80	128,546.82	128,546.82
NCA- MCCAC Training, FY 2010	16.543	N/A	1/1/2011	12/31/2011	10,000.00	4,709.47	10,000.00
NCA- MCCAC Training, FY 2011	16.543	N/A	1/1/2012	12/31/2012	8,960.00	10,000.00	10,000.00
					233,683.83	209,262.38	454,387.99



COUNTY OF MONMOUTH, NEW JERSEY  
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2012

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<b>NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES</b>							
NJDHSS- Office on Aging	93.667	4275-100-046-4110-262-J004-6110	1/1/2012	12/31/2012	2,414,103.74	2,377,075.91	2,377,075.91
NJDHSS- CAP/NJEH, Medicaid Case Management	93.246	N/A	7/1/2010	6/30/2011	819,705.00	1,078,806.17	3,163,942.89
NJDHSS- CLPP, CY 2012	93.994	4220-100-046-4535-087-J002-6140	7/1/2011	6/30/2012	181,830.00	143,378.36	226,820.39
NJDHSS- CLPP, CY 2013	93.994	4220-100-046-4535-087-J002-6140	7/1/2012	6/30/2013	33,137.00	52,222.62	52,222.62
NJDHSS- Healthy By Two Immunization, CY 2011	93.268	4230-100-046-4784-182-J002-6120	1/1/2011	12/31/2011	21,076.00	11,720.77	65,489.00
NJDHSS- Healthy By Two Immunization, CY 2012	93.268	4230-100-046-4784-117-J002-6120	1/1/2012	12/31/2012	45,837.00	59,627.80	59,627.80
NJDHSS- PHEP Grant, SFY'10	93.889	N/A	8/10/2009	7/30/2010		1,483.21	315,334.50
NJDHSS- PHEP Grant CDC, SFY'12	93.069	N/A	8/10/2011	8/9/2012	369,101.00	170,625.32	254,209.00
NJDHSS- PHEP Grant CRI, SFY'12	93.069	N/A	8/10/2011	8/9/2012		84,937.08	114,892.00
NJDHSS- PHEP Grant CDC, SFY'13	93.069	N/A	8/10/2012	6/30/2013	187,254.00	93,544.84	93,544.84
NJDHSS- PHEP Grant CRI, SFY'13	93.069	N/A	8/10/2012	6/30/2013		30,506.78	30,506.78
NJDHSS- PHEP Grant hhp, SFY'13	93.069	N/A	8/10/2012	6/30/2013		321.39	321.39
					<u>4,072,043.74</u>	<u>4,104,250.25</u>	<u>6,753,987.12</u>
<b>NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>							
NJDEP/DWM- Brookdale Rain Garden Project	66.605	4801-100-042-4801-442-V878-6110	7/26/2010	5/25/2013	10,569.27	7,931.96	19,528.99
NJDEP- Ramanassin Study, 2007	66.605	4801-100-042-4801-504-V878-6110	6/11/2007	6/10/2013	66,360.59	57,426.64	334,805.56
NJDEP- ARRA, WMP	66.454	4801-100-042-4801-504-V3MB-6110	N/A	12/31/2011	2,660.58		78,791.68
USEDA Comprehensive Economic Development Strategy	11.303	N/A	8/1/2011	7/31/2013		51,912.00	51,912.00
USDOE-ARRA, EECBG	81.128	N/A	8/31/2009	9/30/2013	1,365,107.42	1,365,107.42	3,935,866.30
USEPA- Wash Facility/Fueling Station	66.202	N/A	10/1/2011	12/31/2013		485,000.00	485,000.00
NJDEP/MTANJ- Sewage Pump Out Boat	15.616	4885-100-042-4885-091-V59K-6130	1/1/2008	12/31/2010		1,875.00	1,875.00
NJDEP- NJ Clean Vessel, Pump Out Boat	15.616	4885-100-042-4885-091-V59K-6130	N/A	N/A		1,875.00	1,875.00
NJDEP- NJ Clean Vessel, Pump Out Boat	15.616	4885-100-042-4885-091-V59K-6130	1/1/2008	12/31/2010		3,750.00	3,750.00
NJDEP- NJ Clean Vessel, Pump Out Boat 2011	15.616	4885-100-042-4885-091-V59K-6130	1/1/2008	12/31/2010	3,750.00	3,750.00	3,750.00
					<u>1,448,447.86</u>	<u>1,978,628.02</u>	<u>4,917,154.53</u>
<b>NEW JERSEY DEPARTMENT OF LABOR</b>							
NJLWD-Financial Sector National Emergency Grant	17.260	N/A	6/1/2009	6/1/2010		(6,255.00)	63,256.00
NJDOL- WIA (Adult)	17.258	N/A	7/1/2010	6/30/2011		40,718.04	620,433.00
NJDOL- WIA (Youth)	17.259	N/A	7/1/2010	6/30/2011		44,544.61	600,474.00
NJDOL- WIA (Dislocated Worker)	17.260	N/A	7/1/2010	6/30/2011		325,191.21	1,081,307.00
NJLWD- WNJ, WLL, SFY 11	84.002	4545-767-062-4545-003-N751-6140	7/1/2010	6/30/2011		5,188.03	147,235.00
NJLWD- WIA, PY 2010	17.267	N/A	7/1/2010	6/30/2011	506,477.95	30,705.46	256,121.99
NJLWD- WIA, Dislocated Worker/Disaster Mini-NEG, PY 2011	17.260	N/A	7/1/2011	6/30/2012	60,000.00	60,000.00	60,000.00
NJLWD- WIA, Hurricane Irene Disaster NEG	17.277	N/A	8/31/2011	2/29/2012	47,454.00	47,444.53	47,444.53
NJDOL- WIA, WIB, PY 2010 (SFY 2011)	17.260	4545-100-XXX-4545-361-XXXX-XXXX	7/1/2010	9/30/2011		10,263.66	35,294.00
NJLWD- WIA, PY 2011 (Admin)	17.267	N/A	7/1/2010	6/30/2013	2,545,895.00	112,030.54	190,495.95
NJLWD- WIA, PY 2011 (Adult)	17.258	N/A	7/1/2010	6/30/2013		408,355.92	596,577.86
NJLWD- WIA, PY 2011 (Youth)	17.259	N/A	7/1/2011	6/30/2013		416,510.12	508,043.59
NJLWD- WIA, PY 2011 (Dislocated Worker)	17.260	N/A	7/1/2011	6/30/2013		868,623.55	1,094,923.50
NJLWD- WIA, PY 2012 (Admin)	17.267	N/A	7/1/2012	6/30/2014	27,500.00	51,036.93	51,036.93
NJLWD- WIA, PY 2012 (Adult)	17.258	N/A	7/1/2012	6/30/2014	120,000.00	228,651.05	228,651.05
NJLWD- WIA, PY 2012 (Youth)	17.259	N/A	7/1/2012	6/30/2014	101,000.00	158,942.76	158,942.76
NJLWD- WIA, PY 2012 (Dislocated Worker)	17.260	N/A	7/1/2012	6/30/2014	251,000.00	292,642.94	292,642.94
NJLWD- Hurricane Sandy NEG PY 2012	17.277	N/A	10/29/2012	4/29/2013		9,468.86	9,468.86
NJLWD- State Energy Sector Partnership FY 12	17.275	N/A	1/1/2012	1/28/2013	108,582.00	110,602.77	110,602.77
NJLWD- WNJ, WLL, PY 11	84.002	4545-767-062-4545-003-N751-6140	7/1/2011	6/30/2012	117,129.00	112,251.86	147,129.00
NJLWD- WNJ, WLL, PY 12	84.002	4545-767-062-4545-003-N751-6140	7/1/2012	6/30/2013	45,500.00	49,075.39	49,075.39
NJLWD- BRAC/NEG, PY 2009	17.260	N/A	7/1/2009	6/30/2011		13,476.93	1,300,000.00
NJLWD- BRAC/NEG, PY 2011	17.260	N/A	7/1/2011	6/30/2012	921,461.00	702,105.56	921,461.00
					<u>4,851,998.95</u>	<u>4,091,575.72</u>	<u>8,570,617.12</u>

COUNTY OF MONMOUTH, NEW JERSEY  
 SCHEDULE OF FEDERAL FINANCIAL AWARDS  
 Year ended December 31, 2012

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<u>NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS</u>							
NJDCA- LIHEAP/CWA, 2011	93.568	8050-100-022-8050-182-FFFF-CTYA-6110	10/1/2010	9/30/2011		13,536.00	13,536.00
NJDCA- LIHEAP/CWA, 2012	93.568	8050-100-022-8050-182-FFFF-CTYA-6110	10/1/2011	9/30/2012	13,621.00	13,621.00	13,621.00
					<u>13,621.00</u>	<u>27,157.00</u>	<u>27,157.00</u>
<u>NEW JERSEY DIVISION OF SOCIAL SERVICES</u>							
Child Support	93.563	N/A	1/1/2012	12/31/2012	956,763.00	961,713.00	961,713.00
ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS:							
Social Services Block Grant	93.667	N/A	1/1/2012	12/31/2012	3,169,250.00	3,169,250.00	3,169,250.00
Title XIX, Medical Assistance	93.778	N/A	1/1/2012	12/31/2012	4,643,441.00	5,545,494.00	5,545,494.00
Title IV A, TANF	93.020	N/A	1/1/2012	12/31/2012	988,307.00	1,180,300.00	1,180,300.00
Title IV F, WFNJ	93.021	N/A	1/1/2012	12/31/2012	223,515.00	223,515.00	223,515.00
Title IV D, Child Support	93.023	N/A	1/1/2012	12/31/2012	2,269,794.00	2,710,733.00	2,710,733.00
GA- Medicaid Waiver	93.778	N/A	1/1/2012	12/31/2012	38,893.00	46,448.00	46,448.00
Food Stamp Program	10.551	N/A	1/1/2012	12/31/2012	5,353,254.00	5,353,254.00	5,353,254.00
					<u>17,642,217.00</u>	<u>19,190,707.00</u>	<u>19,190,707.00</u>
TOTAL FEDERAL PROGRAMS ADMINISTERED BY THE STATE					<u>63,716,805.85</u>	<u>68,769,907.27</u>	<u>88,970,683.18</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE					<u>\$ 63,716,805.85</u>	<u>\$ 68,769,907.27</u>	<u>\$ 88,970,683.18</u>

COUNTY OF MONMOUTH, NEW JERSEY

Schedule of State Financial Assistance

Year ended December 31, 2012

State Grantor/Pass Through Grantor Program Title	Federal CFDA#	State Account Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<b>NEW JERSEY TRANSIT CORPORATION</b>							
NJ Transit- Casino CY 11		2011-491-078-6050-001	1/1/2011	12/31/2011	\$ 380,493.10	\$ 13,847.36	\$ 1,649,982.72
NJ Transit- Casino CY 12		2011-491-078-6050-001	1/1/2012	12/31/2012	920,360.88	1,177,691.08	1,177,691.08
					<u>1,300,853.98</u>	<u>1,191,538.44</u>	<u>2,827,673.80</u>
<b>FEDERAL TRANSIT ADMINISTRATION</b>							
NJTC- FTA, Sec. 5311, FY2011	20.509	N/A	7/1/2010	6/30/2011	49,553.28		53,132.75
NJTC- FTA, Sec. 5311, FY2012	20.509	N/A	7/1/2011	6/30/2012	42,959.75	39,622.86	57,279.75
NJTC- FTA, Sec. 5311, FY2013	20.509	N/A	7/1/2012	6/30/2013		26,910.98	26,910.98
					<u>92,513.03</u>	<u>66,533.84</u>	<u>137,323.48</u>
<b>NEW JERSEY DEPARTMENT OF TRANSPORTATION</b>							
TRANSPORTATION PLANNING AUTHORITY:							
TRANSPORTATION TRUST FUND:							
NJDOT- 1999 Bridge Bond Program		572-078-6220-035-TCAP-6010	7/1/2001	12/31/2004		94,867.37	95,064.98
NJDOT- Disc Fd, Scoping Bridge S-31		6320-480-078-6320-AKC-TCAP-6010	N/A	N/A		6,748.21	128,432.26
NJDOT- Transportation Trust Fund, Bridges W7,8 and 9		N/A	N/A	N/A		93,492.88	103,929.24
NJDOT- County Bridge Inspections		N/A	N/A	N/A	637,379.71	573,884.53	769,268.04
NJDOT- County Bridge HL-72, FY 2011		N/A	N/A	N/A	92,606.26		500,000.00
NJDOT/TTF- 2004 ATP		6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		87,222.86	1,637,190.48
NJDOT/TTF- 2007 ATP		6320-480-078-6320-AJW-TCAP-6010	N/A	N/A		789,165.90	5,062,532.00
NJDOT/TTF- 2008 ATP		6320-480-078-6320-AJW-TCAP-6010	N/A	N/A		3,085,871.25	4,539,134.48
NJDOT/TTF- 2009 ATP		6320-480-078-6320-AJW-TCAP-6010	N/A	N/A	3,569,819.13	4,292,286.78	4,810,825.84
NJDOT/TTF- 2010 ATP		6320-480-078-6320-AKT-TCAP-6010	N/A	N/A	2,716,207.36	2,360,303.38	2,360,303.38
NJDOT/TTF- 2011 ATP		6320-480-078-6320-AKZ-TCAP-6010	N/A	N/A		44,423.20	44,423.20
NJDOT-SR 34 & Lloyd Rd Project, FY 05-08		6320-480-078-6320-AJL-TCAP-6010	N/A	N/A	350,082.28		1,745,169.98
NJDOT - Bridge W-33, Belmar Blvd		6320-480-078-6320-ARW-TCAP-6010	N/A	N/A	750,000.00	1,000,000.00	1,000,000.00
					<u>8,116,094.74</u>	<u>12,428,266.36</u>	<u>22,796,273.88</u>
<b>NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</b>							
NJLWD- WIB, PY09	93.558	4545-100-XXX-4545-361-XXXX-XXXX	7/1/2009	6/30/2010		4,431.85	24,000.00
NJLWD-TANF/GA, WFNJ SFY'10		N/A	7/1/2010	6/30/2011		125,412.79	2,033,892.00
NJLWD- TANF/GA, WFNJ, SFY 2012		N/A	7/1/2011	12/31/2012	1,396,605.00	1,341,012.32	1,474,604.91
NJLWD- TANF/GA, WFNJ, SFY 2013		N/A	7/1/2012	12/31/2013	271,000.00	242,975.99	242,975.99
NJLWD- WIB, WDPP, PY 2012		N/A	7/1/2012	6/30/2013	8,300.00	8,027.54	8,027.54
NJLWD-WD Area Contract PY 2011		N/A	7/1/2011	12/31/2012	11,764.00	11,764.00	11,764.00
NJLWD-NJ Build 2011-2012		4545-780-XXX-4545-002-XXXX-XXXX	7/1/2009	6/30/2012	9,983.00	7,124.40	24,983.00
NJLWD - WIB, WDPP, PY2011		N/A	7/1/2011	1/15/2013		2,886.08	2,886.08
					<u>1,697,652.00</u>	<u>1,543,634.97</u>	<u>3,823,133.52</u>
<b>NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES</b>							
NJDHSS- Office on Aging	93.667	4275-100-046-4110-262-J004-6110	1/1/2012	12/31/2012	1,758,778.26	1,641,478.93	1,641,478.93
NJDHSS- Alcohol Services Plan CY 11		7555-760-054-4219-001-LDAS-6110	1/1/2011	12/31/2011	548,253.00	139,590.81	1,224,452.62
NJDHSS- Alcohol Services Plan CY 12		7555-760-054-4219-001-LDAS-6110	1/1/2012	12/31/2012	524,500.71	1,046,220.22	1,046,220.22
NJDHSS- Public Health Priority Funding Grant, CY 2012		4230-100-046-4798-307-J002-6010	1/1/2012	12/31/2012	91,744.00	87,782.06	87,782.06
NJDHSS- Sexually Transmitted Diseases		4230-100-046-4782-305-J002-6120	7/1/2011	6/30/2012	20,179.00	11,686.41	22,900.00
NJDHSS- Sexually Transmitted Diseases		4230-100-046-4782-305-J002-6120	7/1/2012	6/30/2013	2,942.00	8,071.04	8,071.04
NJDHSS- Right to Know Grant, CY 2012		4230-100-046-4771-105-J002-6110	7/1/2011	6/30/2012	15,085.00	6,944.66	15,085.00
NJDHSS- Right to Know Grant, CY 2013		4230-100-046-4771-105-J002-6110	7/1/2012	6/30/2013	-	7,569.72	7,569.72
					<u>2,961,481.97</u>	<u>2,949,343.85</u>	<u>4,053,559.59</u>

COUNTY OF MONMOUTH, NEW JERSEY

Schedule of State Financial Assistance

Year ended December 31, 2012

State Grantor/Pass Through Grantor Program Title	Federal CFDA#	State Account Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<b>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</b>							
<b>DIVISION OF YOUTH &amp; FAMILY SERVICES:</b>							
NJDHS/DYFS- H.S.A.C. CY 12		1610-100-016-1610-039-MMMM-6130	1/1/2012	12/31/2012	69,373.00	69,373.00	69,373.00
NJDHS/DYFS- Family Court, Grant-In-Aid CY 12		1610-100-016-1610-023-MMMM-6130	1/1/2012	12/31/2012	7,870.00	7,870.00	7,870.00
NJDHS/DFD- Special Initiative & Transportation Program	93.558	7550-100-054-7550-291-L.L.L.L-6110	7/1/2011	6/30/2012	22,492.82	10,726.13	30,017.12
NJDHS/DFD- Special Initiative & Transportation Program	17.207	7550-100-054-7550-291-L.L.L.L-6110	7/1/2012	6/30/2013	7,524.47	874.90	874.90
NJDHS/DFD- Homeless CY 11		7550-100-054-7550-072-L.L.L.L-6030	1/1/2011	12/31/2011	19,400.00	15,315.37	788,504.00
NJDHS/DFD- Homeless CY 12		7550-100-054-7550-380-L.L.L.L-6130	1/1/2012	12/31/2012	761,829.00	551,296.80	551,296.80
NJDHS/DFD - Homeless TANF CY 12		7550-100-054-7550-380-L.L.L.L-6130	1/1/2012	12/31/2012		194,498.50	194,498.50
NJDHS/DMHS- Project Transition/Path CY 11	93.150	7700-100-054-5640-029-L.L.L.L-6130	1/1/2011	12/31/2011	34,940.68	711.78	301,603.14
NJDHS/DMHS- Project Transition/Path CY 11	93.150	7700-100-054-5640-029-L.L.L.L-6130	1/1/2012	12/31/2012	221,695.20	293,463.37	293,463.37
NJDHS/DMHS- CIACC/CART CY 11		1620-100-016-1620-013-MMMM-6130	1/1/2011	12/31/2011		1,556.18	42,240.48
NJDHS/DMHS- CIACC/CART CY 12		1620-100-016-1620-013-MMMM-6130	1/1/2012	12/31/2012	44,556.00	33,542.69	33,542.69
					<u>1,189,681.17</u>	<u>1,179,228.72</u>	<u>2,313,284.00</u>
<b>NEW JERSEY DEPARTMENT OF CHILDREN AND FAMILIES</b>							
NJDCF - Multi Disciplinary Training 2012	93.643	1630-100-016-1630-038-MMMM-6130	1/1/2012	12/31/2012	19,385.00	18,682.71	18,682.71
					<u>19,385.00</u>	<u>18,682.71</u>	<u>18,682.71</u>
<b>NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY</b>							
<b>DIVISION OF CRIMINAL JUSTICE:</b>							
NJDLP/DCJ- Sane, FY 2000; State Appropriation		1020-100-066-1020-321-YCJS-6010	7/1/1999	On-going		566.74	5,714.75
NJDLP/DCJ- BARF, FY 2007		1020-718-066-1020-001-YCJS-6120	N/A	N/A		1,467.30	6,761.80
NJDLP/DCJ- BARF, FY 2008		1020-718-066-1020-001-YCJS-6120	N/A	N/A		11,606.77	47,745.03
NJDLP/DCJ- BARF, FY 2009		1020-718-066-1020-001-YCJS-6120	N/A	N/A		3,185.97	14,441.50
NJDLP/DCJ- BARF, FY 2010		1020-718-066-1020-001-YCJS-6120	N/A	N/A		9,447.80	43,604.30
NJDLP/DCJ- BARF, FY 2011		1020-718-066-1020-001-YCJS-6120	N/A	N/A		22,223.44	22,223.44
NJDLP/DCJ-LEOTEF, FY 2008		1020-100-066-1020-314-YCJF-6120	N/A	N/A		2,635.78	35,354.06
NJDLP/DCJ-LEOTEF, FY 2009		1020-100-066-1020-314-YCJF-6120	N/A	N/A		12,021.00	12,021.00
NJDLP/DCJ-LEOTEF, FY 2010		1020-100-066-1020-314-YCJF-6120	N/A	N/A		7,218.34	7,218.37
NJDLP/DCJ-LEOTEF, FY 2010 (3rd Allocation)		1020-100-066-1020-314-YCJF-6120	N/A	N/A		2,260.00	2,260.00
NJDLP/DCJ-LEOTEF, SFY 2012 (part 1)		1020-100-066-1020-314-YCJF-6120	N/A	N/A	12,132.00	6,587.52	6,587.52
NJOAG/DLPS/DCJ- Victim Witness Advocacy, Supplemental		1020-100-066-1020-093-XXXX-6010	1/1/2011	6/30/2013	43,862.12	45,501.73	67,990.93
NJOAG/DLPS/DSP - CERT Utility Trailer, CY 2010		1200-100-066-1200-994-YEMR-2340	N/A	N/A		1,500.00	1,500.00
NJOAG/DLPS/OHP-INS Fraud Reim Prg 2012		1020-100-066-1020-305-XXXX-6110	1/1/2012	12/31/2012	6,873.87	10,775.72	10,775.72
					<u>62,867.99</u>	<u>136,998.11</u>	<u>284,198.42</u>
<b>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</b>							
NJ Governor's Coun. On Alcohol and Drug Abuse CY 11		2000-100-082-C001-044-U999-6010	1/1/2011	12/31/2011	401,436.75	232,764.08	667,425.70
NJ Governor's Coun. On Alcohol and Drug Abuse CY 12		2000-100-082-C001-044-U999-6010	1/1/2012	12/31/2012	118,558.49	398,630.78	398,630.78
					<u>519,995.24</u>	<u>631,394.86</u>	<u>1,066,056.48</u>
<b>NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>							
NJDEP- Clean Communities Program CY 2011		4900-765-042-4900-005-V42Y-6010	1/1/2011	7/31/2013		52,211.40	77,119.65
NJDEP- Clean Communities Program CY 2012		4900-765-042-4900-005-V42Y-6010	1/1/2012	7/31/2013	93,942.21	24,832.08	24,832.08
NJDEP- Recycling Program Plan - Donations		4900-752-042-4900-006-VREF-6010	1/1/1996	Ongoing	9,090.00	7,800.00	39,759.83
NJDEP- WPBW/R/SWMP		4850-100-042-4850-099-V3MB-3610	4/1/2004	3/31/2012		(2,957.90)	
NJDEP/DWM- Wreck Pond Stormwater Restoration		4860-510-042-4860-041-V3MB-6110	11/20/2006	5/30/2013	4,601.80	7,829.78	978,219.03
NJBPU/CEP- LGEAP, P-78-09		N/A	N/A	7/31/2012	17,796.25		99,520.00
NJDEP/OEC - Bayside Waterfront Park Revetment		4850-100-042-4850-043-V67B-7110	N/A	4/30/2012	517,422.09	517,422.09	517,422.09
NJDEP/MTANI- Sewage Pump Out Boat	15.616	4885-100-042-4885-091-V59K-6130	1/1/2008	12/31/2010		625.00	625.00
NJDEP- NJ Clean Vessel, Pump Out Boat	15.616	4885-100-042-4885-091-V59K-6130	N/A	N/A		625.00	625.00
NJDEP- NJ Clean Vessel, Pump Out Boat	15.616	4885-100-042-4885-091-V59K-6130	2011	2011		1,250.00	1,250.00
NJDEP- NJ Clean Vessel, Pump Out Boat 2011	15.616	4885-100-042-4885-091-V59K-6130	2012	2012	1,250.00	1,250.00	1,250.00
NJDEP- CEHA Grant, CY 2010		4855-100-042-4855-151-V83K-6010	1/1/2010	6/30/2011	17,656.00		286,064.00
NJDEP- CEHA Grant, CY 2011		4855-100-042-4855-151-V83K-6010	1/1/2011	12/31/2011	291,544.00		268,206.00
NJDEP- CEHA Grant, CY 2011		4855-100-042-4855-151-V83K-6010	1/1/2011	12/31/2011		5,435.19	70,000.00
NJDEP- CEHA Grant, CY 2012		4855-100-042-4855-151-V83K-6010	1/1/2012	12/31/2012	272,116.00	284,745.50	284,745.50
NJDEP- CEHA Grant, CY 2012		4855-100-042-4855-151-V83K-6010	1/1/2012	12/31/2012		52,500.00	52,500.00
NJDEP- Solid Waste Services Grant Tax-2001/2002		N/A	N/A	N/A		1,202.18	1,202.18
NJDEP- Solid Waste Services Grant Tax-2003/2004		N/A	N/A	N/A		15,306.46	19,601.26
NJDEP- Solid Waste Services Grant Tax-2005/2007		N/A	N/A	N/A		141,930.51	760,416.41
NJDEP- 2009 Recycling Enhancement Act		N/A	N/A	N/A		35,156.77	36,027.56
					<u>1,225,418.35</u>	<u>1,147,164.06</u>	<u>3,519,380.59</u>

COUNTY OF MONMOUTH, NEW JERSEY

Schedule of State Financial Assistance

Year ended December 31, 2012

State Grantor/Pass Through Grantor Program Title	Federal CFDA#	State Account Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<b>NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS</b>							
NJDCA Shelter Support		2012-100-022-8020-038-FSHL-6130	10/1/2011	9/30/2013		18,751.32	18,751.32
NJDCA Smart Future, Panhandle Study		2006-100-022-8030-658-PSMR-6120	1/1/2006	12/31/2011	37,491.00	7,609.84	17,610.01
NJDCA- USF/CWA, FY 2011		8050-100-022-8050-B13-FCWA-6110	7/1/2010	6/30/2011		7,289.00	7,289.00
NJDCA- USF/CWA, FY 2012		8050-100-022-8050-B13-FCWA-6110	7/1/2011	6/30/2012	7,662.00	7,662.00	7,662.00
					<u>45,153.00</u>	<u>41,312.16</u>	<u>51,312.33</u>
<b>NEW JERSEY JUVENILE JUSTICE COMMISSION</b>							
NJJJC- State Community Partnership CY11		1500-100-066-1500-007-Y5AC-6010	1/1/2011	12/31/2011	151,709.07	29,643.56	485,234.14
NJJJC- State Community Partnership CY12		1500-100-066-1500-007-Y5AC-6010	1/1/2012	6/30/2013	245,201.27	451,626.94	451,626.94
NJJJC- Family Court CY 11		1500-100-066-1500-021-Y5AC-6010	1/1/2011	3/31/2013	112,529.70	65,985.81	273,608.00
NJJJC- Family Court CY 12		1500-100-066-1500-021-Y5AC-6010	1/1/2012	6/30/2013	46,629.41	213,314.09	213,314.09
					<u>556,069.45</u>	<u>760,570.40</u>	<u>1,423,783.17</u>
<b>DIVISION OF SOCIAL SERVICES</b>							
<b>GENERAL ASSISTANCE</b>							
General Assistance		N/A	1/1/2012	12/31/2012	2,224,994.00	2,194,606.00	9,381,502.00
TANF		N/A	1/1/2012	12/31/2012	1,210,096.00	1,435,509.00	4,755,497.00
WFNJ-Omega		N/A	1/1/2012	12/31/2012	289,394.00	280,829.00	1,094,307.00
Child Support		N/A	1/1/2012	12/31/2012	860,186.00	865,542.00	2,664,134.00
<b>ADMINISTRATIVE COSTS OF PUBLIC ASSISTANCE PROGRAM:</b>							
WFNJ		N/A	1/1/2012	12/31/2012	171,595.00	171,595.00	689,747.00
General Assistance		N/A	1/1/2012	12/31/2012	744,965.00	889,685.00	3,406,942.00
<b>DIVISION OF FAMILY DEVELOPMENT</b>							
Food Stamp Program		N/A	1/1/2012	12/31/2012	1,056,328.00	1,056,328.00	2,512,718.00
					<u>6,557,558.00</u>	<u>6,894,094.00</u>	<u>24,504,847.00</u>
<b>MISCELLANEOUS STATE PROGRAMS</b>							
NJOHSP- CARS-E Program		1005-100-066-1005-003-YYYY-6010	N/A	Ends 3/31/13	6,136.23	6,417.85	50,000.00
NJDARM- PARIS Grants Program		2545-100-074-2545-033-S003-6130	9/1/2009	4/30/2011	273,632.22	68,142.40	1,057,264.78
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SVSC							
NJOH/OETS- 9-1-1- PSAP General Assistance		2034-100-882-SBE7-081-U0AB-6120	7/1/2008	6/30/2009		15,674.51	349,388.71
					<u>279,768.45</u>	<u>90,234.76</u>	<u>1,456,653.49</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>					<b>\$ 24,624,492.37</b>	<b>\$ 29,078,997.24</b>	<b>\$ 68,276,162.46</b>

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Notes to Schedules of Federal Awards**  
**and State Financial Assistance**  
**For the year ended December 31, 2012**

**NOTE 1: ORGANIZATION AND BASIS OF PRESENTATION**

**A. Purpose**

The County of Monmouth, New Jersey in the United States of America 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. All grant and program cash funds are accounted for separately within the County's financial records. Except for grants administered by the following:

County College  
County Mosquito Commission  
County Vocational School  
County Improvement Authority

The Finance Office performs accounting functions for all grants.

**B. Basis of Accounting**

The County's grants are presented on the modified accrual basis of accounting utilizing the following method:

Current Fund Grants - In accordance with a directive from the Division of Local Government Services, Department of Community Affairs, State of New Jersey, all grant revenues and expenditures are fully realized within the current fund budget, and corresponding receivables and spending reserves are established in the grant fund where the accounting for the grant activity takes place.

Local Contributions

Local matching contributions, when required, are raised in the current fund budget and transferred to the grant fund. The percentage of matching contributions varies with each program.

Revenues

Revenues, as reported on the accompanying Schedules of Federal Awards and State Financial Assistance, reflect cash receipts, cancelled encumbrances and cancelled balances. Differences between budget and actual cash receipts are cancelled to fund balance when the grant is closed out.

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Notes to Schedules of Federal Awards**  
**and State Financial Assistance (continued)**  
**For the year ended December 31, 2012**

**NOTE 1: ORGANIZATION AND BASIS OF PRESENTATION (continued)**

**B. Basis of Accounting (continued)**

Expenditures

Expenditures, as reported on the accompanying Schedules of Federal Awards and State Financial Assistance, reflect cash disbursements and cancelled balances charged directly to a grant program and outstanding encumbrances at year-end. Differences between budget and actual cash disbursements are cancelled to fund balance when the grant is closed out.

**NOTE 2: INTEREST EARNED ON CAPITAL TRANSPORTATION PROGRAM ADVANCE**

Interest earned on capital transportation program advances for the period June 1, 1996 through December 31, 2012 has been calculated to be a total of \$8,342,240.33. There was no interest earned for the period January 1, 2012 through December 31, 2012. The interest earned from capital transportation program advances was used for budget expenditures for County Road Overlay Program.

**NOTE 3: CONTINGENCIES**

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant program for economy, efficiency and program results. However, the County administration does not believe such audits would result in material amounts of disallowed costs.

COUNTY OF MONMOUTH

SUPPLEMENTARY INFORMATION

FEDERAL AND STATE  
FINANCIAL ASSISTANCE PROGRAMS

FOR THE YEAR ENDED DECEMBER 31, 2012



COUNTY OF MONMOUTH  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL AND STATE PROGRAMS  
FOR THE YEAR ENDED DECEMBER 31, 2012

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Schedule of Findings and Questioned Costs**  
**For the year ended December 31, 2012**

**Section I - Summary of Auditor's Results**

Financial Statement Section

- A) Type of auditor's report issued Unmodified
- B) Internal control over financial reporting:
1. Material weakness(es) identified? None Reported
2. Were significant deficiencies identified that were not considered to be material weaknesses? None Reported
- C) Noncompliance material to financial statements noted? None Reported

Federal Awards

- D) Dollar threshold used to determine Type A programs: \$2,063,097
- E) Auditee qualified as low-risk auditee? X Yes        No
- F) Type of auditor's report on compliance for major programs? Unmodified
- G) Internal control over compliance:
1. Material weakness(es) identified? None Reported
2. Were significant deficiencies identified that were not considered to be material weaknesses? None Reported
- H) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))? None Reported
- I) Identification of major programs:

CFDA Number(s)

<u>14.156</u>	<u>Low Income Housing Assistance Program</u>
<u>14.228</u>	<u>Community Development Block Grants</u>
<u>93.667</u>	<u>NJDHS/DYFS - Youth Detention Center CY 11</u>
<u>93.667</u>	<u>NJDHS/DYFS - Youth Detention Center CY 12</u>
<u>93.667</u>	<u>NJDHSS - Office on Aging</u>
<u>93.667</u>	<u>Social Service Block Grant</u>
<u>93.778</u>	<u>Title XIX, Medical Assistance</u>
<u>93.778</u>	<u>GA - Medicaid Waiver</u>
<u>      </u>	<u>      </u>
<u>      </u>	<u>      </u>

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Schedule of Findings and Questioned Costs (continued)**  
**For the year ended December 31, 2012**

State Awards

- J) Dollar threshold used to determine Type A programs: \$872,370
- K) Auditee qualified as low-risk auditee? X Yes      No
- L) Type of auditor's report on compliance for major programs? Unmodified
- M) Internal control over compliance:
- 1) Material weakness(es) identified? None Reported
- 2) Were significant deficiencies identified that were not considered to be material weaknesses? None Reported
- N) Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular 04-04? None Reported
- O) Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>2011-491-078-6050-001</u>	<u>NJ Transit - Casino CY 11</u>
<u>2011-491-078-6050-001</u>	<u>NJ Transit - Casino CY 12</u>
<u>4275-100-046-4110-262-J004-6110</u>	<u>NJDHSS - Office on Aging</u>
<u>6320-480-078-6320-AG4-TCAP-6010</u>	<u>NJDOT/TFF - 2004 ATP</u>
<u>6320-480-078-6320-AJW-TCAP-6010</u>	<u>NJDOT/TFF - 2007 ATP</u>
<u>6320-480-078-6320-AJW-TCAP-6010</u>	<u>NJDOT/TFF - 2008 ATP</u>
<u>6320-480-078-6320-AJW-TCAP-6010</u>	<u>NJDOT/TFF - 2009 ATP</u>
<u>6320-480-078-6320-AJW-TCAP-6010</u>	<u>NJDOT/TFF - 2010 ATP</u>
<u>6320-480-078-6320-AKT-TCAP-6010</u>	<u>NJDOT/TFF - 2011 ATP</u>
<u>7555-760-054-4219-001-LDAS-6110</u>	<u>NJDHSS - Alcohol Services Plan CY 11</u>
<u>7555-760-054-4219-001-LDAS-6110</u>	<u>NJDHSS - Alcohol Services Plan CY 12</u>
<u>6320-480-078-6320-AKW-TCAP-6010</u>	<u>NJDOT - Bridge W-33, Belmar Blvd.</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Schedule of Findings and Questioned Costs (continued)**  
**For the year ended December 31, 2012**

**Section II – Schedule of Financial Statement Findings and Questioned Costs**

This section identifies the reportable conditions, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

No Current Year Findings

**Section III – Schedule of Federal Award Findings and Questioned Costs**

This section identifies the reportable conditions, material weaknesses and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

No Current Year Findings

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Schedule of Findings and Questioned Costs (continued)**  
**For the year ended December 31, 2012**

**Section IV – Schedule of State Assistance Findings and Questioned Costs**

This section identifies the reportable conditions, material weaknesses and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by OMB Circular A-133 and New Jersey OMB's Circular 04-04.

No Current Year Findings

COUNTY OF MONMOUTH  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FEDERAL AND STATE PROGRAMS  
FOR THE YEAR ENDED DECEMBER 31, 2012

**COUNTY OF MONMOUTH, NEW JERSEY**  
**Schedule of Prior Year Audit Findings and Questioned Costs**  
**For the year ended December 31, 2012**

This section identifies the status of prior-year findings related to the basic financial statements and Federal and State awards that are required to be reported in accordance with Chapter 6.12 of *Government Auditing Standards*, U.S. OMB Circular A-133 (Section .315 (a)(b)) and New Jersey OMB's Circular 04-04.

No Prior Year Findings