

COUNTY OF MONMOUTH, NEW JERSEY
REPORT ON FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2009

COUNTY OF MONMOUTH, NEW JERSEY

REPORT ON FINANCIAL AWARDS

YEAR ENDED DECEMBER 31, 2009

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR LETTER 04-04

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

Compliance

We have audited the compliance of the County of Monmouth, New Jersey ("County") 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 Office of Management and Budget's ("OMB") *State Grants Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2009. The County's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*; and State of New Jersey's OMB 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey
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In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2009.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and 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 the County's internal control over compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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 program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the 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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedules of Expenditures of Federal Financial Awards and State Financial Assistance

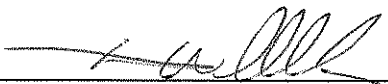
Another auditor has audited the financial statements of the County as of and for the year ended December 31, 2009, and have issued their report thereon dated June 21, 2010 in which they expressed an adverse opinion in accordance with generally accepted accounting principles because of the regulatory basis of accounting, and an unqualified opinion in conformity with the basis of accounting described in Note 1. The County prepares its financial statements in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey
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Their audit was performed for the purpose of forming an opinion on the financial statements taken 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 OMB Circular 04-04, and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the administration and Board of Chosen Freeholders of the County, and federal and state awarding agencies, and for filing with the Division of Local Government Services, Department of Community Affairs, State of New Jersey. However, this report is a matter of public record and its distribution is not limited.

Hutchins, Farrell, Meyer & Allison, P.A.
Independent Auditors


Robert W. Allison
Registered Municipal Accountant
(#483)

June 21, 2010

SCHEDULES OF FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
<u>DEPARTMENT OF LAW AND PUBLIC SAFETY</u>							
16.575	VICTIMS ASSISTANCE, SFY 09	FY06-100-066-1020-142	07/01/08	09/30/09	\$ 171,990.12	\$ 132,276.07	\$ 195,587.00
16.575	VICTIMS ASSISTANCE, SFY 10	FY06-100-066-1020-142	10/01/09	06/30/10		33,848.24	33,848.24
16.575	DCJ-SANE/SART, VS-42-07	1020-100-066-1020-142-YCJF-6010	09/01/07	09/30/08	10,713.28		59,822.95
16.575	DCJ-SANE/SART, VS-34-08	1020-100-066-1020-142-YCJF-6010	10/01/08	09/30/09	52,457.00	49,816.00	59,465.00
16.575	DCJ-SANE/SART, VS-34-09	1020-100-066-1020-142-YCJF-6010	10/01/09	09/30/10		11,544.00	11,544.00
16.738	MULTI NARCOTICS FORCE CY 2008	1020-100-066-1020-364-YOPR-6010	01/01/08	12/31/08	67,000.00	59,230.35	86,499.00
16.738	MULTI NARCOTICS FORCE CY 2009	1020-100-066-1020-364-YOPR-6010	01/01/09	12/31/09	29,142.95	44,720.56	44,720.56
16.738	MEAGAN'S LAW, FFY 08	1020-100-066-1020-364-YOPR-6010	02/01/08	01/31/09		60.75	15,877.00
16.738	MEAGAN'S LAW, FFY 09	1020-100-066-1020-364-YOPR-6010	02/01/09	01/31/10	1,957.00	5,941.41	5,941.41
16.738	COMMUNITY JUSTICE PROGRAM	1020-100-066-1020-364-YOPR-6010	01/01/08	12/31/08	14,653.89	9,173.93	35,677.63
20.703	HMEP	N/A	02/10/09	09/30/09	33,987.72	33,987.22	33,987.22
97.047	DSP-PDM PLANNING GRANT	N/A	08/11/06	08/10/08	116,853.28	50,085.39	267,921.20
<u>NEW JERSEY OFFICE OF HOMELAND SECURITY PROGRAM</u>							
97.004	HSGP, FY 2006	1005-100-066-1005-006-YYYY-6110	N/A	N/A	156,224.21	143,835.37	367,066.00
97.067	HSGP, FY 2007	1005-100-066-1005-006-YYYY-6110	07/01/07	06/30/10	230,913.24	238,329.08	661,053.74
97.073	HSGP, FY 2008	N/A	07/01/08	06/30/11	119,191.10	248,638.88	248,638.88
<u>DIVISION OF HIGHWAY & TRAFFIC SAFETY:</u>							
20.614	CLICK IT OR TICKET	1160-100-066-1160-113-YHTS-6020	05/19/09	06/01/09	4,000.00	4,000.00	4,000.00
20.613	SAFE CARGO PROJECT	N/A	06/01/08	09/30/08		(300.00)	6,287.50
20.613	SAFE CARGO PROJECT	N/A	10/01/08	09/30/09	13,050.00	12,300.00	13,050.00
					1,072,133.79	1,077,487.25	2,150,987.33
<u>NEW JERSEY JUVENILE JUSTICE COMMISSION</u>							
16.540	JDAI FY 2008	1500-100-066-1500-026-YSAC-6010	10/01/07	09/30/08	2,733.10		50,000.00
16.540	JDAI MERC FFY 2009	BY99-1500-209-994570	10/01/08	09/30/09	23,655.05	19,658.57	23,655.05
16.540	JDAI MERC FFY 2010	1500-100-066-1500-237-YYYY-6110	01/01/09	12/31/09	160,000.00	73,726.57	73,726.57
16.523	JAIBG - 07-13	1500-100-066-1500-121-YSAC-6010	01/01/08	12/31/08	32,405.58	53,685.00	53,685.00
16.523	JAIBG - 08-13	1500-100-066-1500-121-YSAC-6010	01/01/09	12/31/09	22,587.22	55,308.00	55,308.00
					241,380.95	148,693.14	256,374.62
<u>DEPARTMENT OF TRANSPORTATION</u>							
20.509	SECTION 5311, FY2009 FTA (FEDERAL TRANSIT AUTHORITY)	N/A	07/01/08	06/30/09	70,292.37	64,350.86	124,312.99
20.509	SECTION 5311, FY2010 FTA (FEDERAL TRANSIT AUTHORITY)	N/A	07/01/09	06/30/10		57,631.20	57,631.20
20.516	JARC RT 35 SHUTTLE - FY 2006	N/A	06/01/08	06/30/09	72,460.36	77,069.21	104,876.41
20.516	JARC RT 836 SHUTTLE - FY 2006	N/A	06/01/08	06/30/09		11,194.50	11,194.50
<u>NEW JERSEY INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>							
20.514	SUBREGIONAL TRANSPORTATION PLANNING FY 2009	N/A	07/01/08	06/30/09	123,278.71	63,754.99	109,539.05
20.514	SUBREGIONAL TRANSPORTATION PLANNING FY 2010	N/A	07/01/09	06/30/10		47,903.15	47,903.15
20.514	MCTASP STUDY FY '10	N/A	07/01/09	06/30/10		2,349.24	2,349.24
20.514	COASTAL EVACUATION STUDY	N/A	07/01/07	06/30/09	189,776.92	186,668.87	199,749.61
20.514	MANASQUAN BRIDGE	N/A	07/01/94	06/30/96	78,783.73	135,999.51	367,020.43
20.007	BRIDGE SCOPING PROJECT	N/A	11/01/98	10/31/02		34,024.10	261,849.51
20.007	BRIDGE SCOPING PROJECT 0-10	N/A	01/02/02	01/02/05		7,029.20	256,599.66
20.007	BRIDGE SCOPING PROJECT	N/A	08/09/00	08/09/03	8,759.65	2,803.45	350,000.00
20.007	BRIDGE SCOPING PROJECT	N/A	11/01/97	10/31/99		4,723.96	379,270.55
20.007	BRIDGE SCOPING PROJECT	N/A	02/01/98	01/31/00	1,611.29		232,384.76
20.205	BRIDGE S-17 DESIGN	N/A	N/A	N/A		302,348.46	302,348.46

SCHEDULE OF FEDERAL FINANCIAL AWARDS

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
DEPARTMENT OF TRANSPORTATION (continued)							
20 205	SIDEWALK SAFETY PROJECT, MON CO - 5	6320-480-078-6320-AF9-TCAP-6110	07/25/03	08/01/05	284,900.00		1,400,000.00
20 205	CR 537, CORRIDOR SECTION A	N/A	N/A	N/A	47,242.22	59,418.95	588,372.20
20 205	HALLS MILLS ROAD SCOPING STUDY	6300-480-078-6300-BKJ-TCAP-7310	12/30/03	12/31/05	9,156.48	113,657.09	409,236.79
20 205	BAYSHORE FERRY TERM, PHASE 2A	6300-480-078-6300-CAS-TCAP-7310	08/08/03	12/31/05	12,461.19	54,414.84	429,776.42
					898,722.92	1,225,341.58	5,634,414.93
NEW JERSEY DEPARTMENT OF HUMAN SERVICES							
DIVISION OF YOUTH AND FAMILY SERVICES:							
93.667	YOUTH DETENTION CENTER CY 2008	1610-100-016-1610-MMMM-6130	01/01/08	12/31/08		966.38	55,380.59
93.667	YOUTH DETENTION CENTER CY 2009	1610-100-016-1610-MMMM-6130	01/01/09	12/31/09	41,840.00	41,840.00	41,840.00
DIVISION OF FAMILY DEVELOPMENT:							
17.207	SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-291-LLLL-6110	07/01/08	06/30/09	43,261.35	68,690.84	108,223.36
17.207	SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-291-LLLL-6110	07/01/09	06/30/10	33,000.00	15,666.10	15,666.10
93.217	TITLE IV-D REIMBURSEMENT AGREEMENT FY 2009	7550-100-054-C214-173-LLLL-6110	10/01/08	09/30/09	94,318.32	366,518.94	466,770.00
93.217	TITLE IV-D REIMBURSEMENT AGREEMENT FY 2010	7550-100-054-C214-173-LLLL-6110	10/01/09	09/30/10		88,787.75	83,689.96
93.026	REFUGEE RESETTLEMENT PROGRAM	N/A	01/01/09	12/31/09	648.00	648.00	648.00
ARRA							
93.714	HOMELESS CY 09	N/A	01/01/09	12/31/09		168,131.54	168,131.54
10.561	FOOD STAMP ADMINISTRATION, FY 09&10	N/A	07/01/09	06/30/10	90,664.00	80,590.00	80,590.00
DIVISION OF MENTAL HEALTH SERVICES:							
93.150	PROJECT TRANSITION/PATH CY 08	7700-100-054-S640-029-LLLL-6130	01/01/08	12/31/08		4,753.44	154,977.26
93.150	PROJECT TRANSITION/PATH CY 09	7700-100-054-S640-029-LLLL-6130	01/01/09	12/31/09	131,236.88	185,362.92	185,362.92
					434,968.55	1,021,955.91	1,361,279.73
DEPARTMENT OF HEALTH AND SENIOR SERVICES							
OFFICE ON AGING							
93.667	CAREGIVER ASSISTANCE PROGRAM/EASE HOME CARE:	4275-100-046-4110-262-1004-6110	01/01/09	12/31/09	3,149,895.09	2,452,090.60	2,452,090.60
MEDICAID CASE MANAGEMENT							
93.256	ARRA	N/A	07/01/09	06/30/10	774,000.00	1,081,855.63	1,081,855.63
AREA PLAN GRANT							
93.705	PORSCHKE GRANT CY 2009	4275-100-046-4144-387-1004-6110	07/01/09	12/31/09	135,680.00	101,818.00	101,818.00
93.994	CLPP CY 2009	4220-100-046-4535-087-1002-6140	07/01/08	06/30/09	273,425.00	198,057.40	273,425.00
93.994	HEALTHY BY TWO IMMUNIZATION, CY 2008	4220-100-046-4535-087-1002-6140	07/01/09	06/30/10	33,977.00	61,935.93	61,935.93
93.268	HEALTHY BY TWO IMMUNIZATION, CY 2008	4230-100-046-4784-117-1002-6120	01/01/08	12/31/08	21,345.00	11,396.40	48,651.59
93.268	HEALTHY BY TWO IMMUNIZATION, CY 2009	4230-100-046-4784-117-1002-6120	01/01/09	12/31/09	44,819.00	62,961.61	62,961.61
93.283	BIOTERRORISM FY 05	4230-100-046-4L10-357-1002-6120	08/31/04	08/30/05		663.22	495,997.00
93.283	EPRP GRANT SFY 07	N/A	08/31/06	08/30/07		1,417.05	525,704.99
93.283	EPRP GRANT SFY 08	N/A	08/31/07	08/09/08	154,853.00		484,685.01
93.069	PHEP GRANT SFY 09	N/A	08/10/08	08/09/09	235,437.00	363,306.80	483,069.56
93.069	PHEP GRANT SFY 10	N/A	08/10/09	08/09/10		159,354.27	159,354.27
93.889	PHEP GRANT SFY 10	N/A	08/10/09	07/30/10		128,389.50	128,389.00
					4,823,431.09	4,623,246.41	6,359,938.19

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

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 ENVIRONMENTAL PROTECTION AND ENERGY</u>							
RAMANESSIN STUDY, RP07-054	66.460	N/A	06/11/07	06/10/11	46,737.00	121,400.00	121,400.00
RUTIGERS - MEMEC ASIAN TIGER MOSQUITO CONTROL	10.001	N/A	04/01/08	12/31/08	125,384.67	125,384.67	125,384.67
CLEAN VESSEL ACT GRANT	15.616	4885-100-042-4885-085-V59K-6130	01/01/06	12/31/06		1,875.00	1,875.00
					<u>172,121.67</u>	<u>248,659.67</u>	<u>248,659.67</u>
<u>NEW JERSEY DEPARTMENT OF LABOR</u>							
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	07/01/07	06/30/08		4,497.90	428,088.00
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	07/01/08	06/30/09		198,618.88	344,746.68
ARRA							
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	07/01/08	06/30/09	159,484.00	158,587.88	158,587.88
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	07/01/09	06/30/10		128,904.39	128,904.39
WORKFORCE INVESTMENT ACT (YOUTH)	17.259	N/A	07/01/07	06/30/08		94,229.68	408,873.66
WORKFORCE INVESTMENT ACT (YOUTH)	17.259	N/A	07/01/08	06/30/09		195,257.75	268,502.08
ARRA							
WORKFORCE INVESTMENT ACT (YOUTH), PY 2008	17.259	N/A	07/01/08	06/30/09	402,088.00	401,220.32	401,220.32
WORKFORCE INVESTMENT ACT (YOUTH)	17.259	N/A	07/01/09	06/30/10		94,487.36	94,487.36
WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	17.260	N/A	07/01/07	06/30/08		2,398.60	906,090.00
WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	17.260	N/A	07/01/08	06/30/09		424,260.47	590,543.90
ARRA							
WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	17.260	N/A	07/01/08	06/30/09	654,500.00	656,822.69	656,822.69
WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	17.260	N/A	07/01/09	06/30/10		145,353.31	145,353.31
WORKFORCE INVESTMENT ACT PY 07	17.267	N/A	07/01/07	06/30/08	455,362.95		226,535.98
WORKFORCE INVESTMENT ACT PY 08	17.267	N/A	07/01/08	06/30/09	1,149,312.55	105,639.72	179,231.90
WORKFORCE INVESTMENT ACT PY 09	17.267	N/A	07/01/09	06/30/10		53,631.95	53,631.95
					<u>2,820,747.50</u>	<u>2,663,910.90</u>	<u>4,991,620.10</u>
<u>NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS</u>							
LHEAP	93.568	2008-100-022-8050-182-1-CTVA-6110	10/01/08	09/30/09	9,940.50	9,940.50	9,940.50
<u>US DEPARTMENT OF JUSTICE</u>							
CAC-2006-IL-FX-K09	16.541	N/A	08/01/06	07/31/09	31,747.72	25,925.00	91,071.25
ARRA							
FY '09 JAG, LOCAL SOLICITATION	16.804	N/A	03/01/09	02/28/13	749,294.00		
OJP-BVP, FY 2005	16.607	N/A	N/A	N/A		(937.21)	3,943.50
OJP-BVP, FY 2008	16.607	N/A	N/A	N/A		3,633.73	3,633.73
OJP-SCAAP, FFY 2009	16.606	N/A	N/A	N/A	599,923.00	599,923.00	599,923.00
					<u>1,380,964.72</u>	<u>628,544.52</u>	<u>698,571.48</u>

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

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>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>							
COMMUNITY DEVELOPMENT BLOCK GRANTS	14.228	N/A	01/01/09	12/31/09	3,303,006.90	3,559,248.45	3,559,248.45
EMERGENCY SHELTER GRANTS	14.231	N/A	01/01/09	12/31/09	123,762.92	169,501.01	169,501.01
SHELTER + CARE	14.238	N/A	01/01/09	12/31/09	698,480.00	730,127.00	730,127.00
HOME INVESTMENT PARTNERSHIP PROGRAM	14.239	N/A	01/01/09	12/31/09	1,823,212.53	1,506,387.75	1,506,387.75
LOW INCOME HSG ASSISTANCE PROGRAM	14.156	N/A	01/01/09	12/31/09	21,839,982.40	20,718,002.30	20,718,002.30
CAC, EDI-SP	14.246	N/A	N/A	N/A	196,000.00	196,000.00	196,000.00
<u>TOWNSHIP OF WOODBRIDGE</u>							
HOPWA 2004	14.241	TOWNSHIP OF WOODBRIDGE	09/01/04	09/30/07		14,335.83	490,897.54
HOPWA 2005	14.241	TOWNSHIP OF WOODBRIDGE	09/01/04	09/30/07		29,954.00	420,543.00
HOPWA 2006	14.241	TOWNSHIP OF WOODBRIDGE	09/01/04	09/30/07	425,862.92	30,156.00	430,810.00
HOPWA 2007	14.241	TOWNSHIP OF WOODBRIDGE	08/01/07	08/16/10	430,338.00	54,184.00	428,018.67
HOPWA 2007	14.241	TOWNSHIP OF WOODBRIDGE	08/01/08	08/1/11	116,277.75	392,747.00	392,747.00
					28,956,923.42	27,400,643.34	29,042,282.72
<u>DIVISION OF SOCIAL SERVICES</u>							
CHILD SUPPORT	93.563	N/A	01/01/09	12/31/09	1,199,527.00	1,209,510.00	1,209,510.00
<u>ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS</u>							
SOCIAL SERVICES BLOCK GRANT	93.667	N/A	01/01/09	12/31/09	3,199,722.00	3,199,722.00	3,199,722.00
TITLE XIX, MEDICAL ASSISTANCE	93.778	N/A	01/01/09	12/31/09	5,952,932.00	7,153,408.00	7,153,408.00
TITLE IV A, TANF	93.020	N/A	01/01/09	12/31/09	1,099,060.00	1,161,350.00	1,161,350.00
TITLE IV F, WFNJ	93.021	N/A	01/01/09	12/31/09	222,293.00	198,584.00	198,584.00
TITLE IV D, CHILD SUPPORT	93.023	N/A	01/01/09	12/31/09	2,291,553.00	2,751,117.00	2,751,117.00
FOOD STAMP PROGRAM	10.551	N/A	01/01/09	12/31/09	4,977,829.00	4,779,048.00	4,779,048.00
TOTAL ADMINISTRATIVE COSTS					18,942,916.00	20,452,739.00	20,452,739.00
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
<u>DIVISION OF FAMILY DEVELOPMENT:</u>							
TANF	93.202	N/A	01/01/09	12/31/09	1,656,775.00	1,340,181.00	1,340,181.00
<u>US DEPARTMENT OF DEFENSE</u>							
ARMY-ADULT SHELTER, FT. MONMOUTH	12.607	N/A	N/A	N/A		40,000.00	40,000.00
ARMY-ADULT SHELTER, FT. MONMOUTH	12.607	N/A	N/A	N/A	56,000.00	39,107.00	39,107.00
					56,000.00	79,107.00	79,107.00
<u>NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS</u>							
<u>MEDICAL RESERVES</u>							
CAPACITY BUILDING GRANT	93.008	N/A	N/A	N/A		801.52	10,000.00
CAPACITY BUILDING GRANT	93.008	N/A	N/A	N/A		2,222.06	5,000.00
CAPACITY BUILDING GRANT	93.008	N/A	N/A	N/A	5,000.00	997.27	997.27
TOTAL FEDERAL PROGRAMS ADMINISTERED BY THE STATE					61,422,026.11	60,924,471.07	72,642,093.54

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entry ID Number	Grant Period		Cash Received	Program Expenditures	Cumulative Expenditures
			From	To			
DIRECT FEDERAL ASSISTANCE							
USHUD- HOUSING COUNSELING FY 07	14.169	N/A	10/01/07	09/30/08	16,728.50		66,914.60
USHUD- HOUSING COUNSELING FY 08	14.169	N/A	10/01/08	09/30/09	30,163.16	40,217.54	40,217.54
USHUD- DOVER TWP/MCDSS, HOPWA FY 03	14.241	N/A	07/01/03	06/30/05		420.35	489,860.48
					<u>46,891.66</u>	<u>40,637.89</u>	<u>596,992.02</u>
TOTAL FEDERAL FINANCIAL AWARDS					<u>\$ 61,468,917.77</u>	<u>\$ 60,965,108.96</u>	<u>\$ 73,239,085.56</u>

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2009

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>NEW JERSEY TRANSIT CORPORATION</u>							
CASINO GRANT CY 07	N/A	01/01/07	12/31/07	\$ 100,000.00	\$ 100,000.00		\$ 2,049,780.57
CASINO GRANT CY 08	N/A	01/01/08	12/31/08	497,359.65	171,695.67		2,039,724.40
CASINO GRANT CY 09	N/A	01/01/09	12/31/09	1,487,489.19	1,996,728.95		1,996,728.95
WORK FIRST NEW JERSEY, PROJECT INCOME	N/A	01/01/00	12/31/00	2,111.00			
				2,086,959.84	2,268,424.62		6,086,233.92
<u>FEDERAL TRANSIT ADMINISTRATION</u>							
JARC RT 836 SHUTTLE, FFY 2005	N/A	10/01/06	06/30/08				10,783.56
SECTION 5311, FY 2009	N/A	07/01/08	06/30/09	23,430.79	31,826.54		61,482.50
SECTION 5311, FY 2010	N/A	07/01/09	06/30/10		28,815.87		28,815.87
				23,430.79	60,642.41		101,081.93
<u>DEPARTMENT OF TRANSPORTATION</u>							
<u>TRANSPORTATION PLANNING AUTHORITY:</u>							
<u>TRANSPORTATION TRUST FUND:</u>							
ANNUAL TRANSPORTATION PROGRAM 2002	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		580,687.51	\$ 5,221.53	3,730,687.51
ANNUAL TRANSPORTATION PROGRAM 2003	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			16,456.86	2,002,176.00
ANNUAL TRANSPORTATION PROGRAM 2004	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		393,069.59	10,641.74	2,896,809.52
ANNUAL TRANSPORTATION PROGRAM 2005	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		1,861,683.94	14,731.35	2,267,638.16
ANNUAL TRANSPORTATION PROGRAM 2006	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			14,367.82	2,323,565.76
ANNUAL TRANSPORTATION PROGRAM 2007	6320-480-078-6320-AJW-TCAP-6010	N/A	N/A		78,139.01	33,922.60	78,139.01
SR 34 & LLOYD ROAD PROJECT, FY 05-08	6320-480-078-6320-AIC-TCAP-6010	N/A	N/A	104,563.63	131,150.64		579,830.02
COUNTY BRIDGE INSPECTION PILOT PROGRAM	6300-480-078-6300-DBB-TCAP-7310	12/13/05	12/13/06		846.72	617.92	696,354.79
1999 BRIDGE BOND PROGRAM	572-078-6220-035-TCAP-6010	07/01/01	12/31/04		368,879.63		24,904,935.02
COUNTY BRIDGE INSPECTION	N/A	N/A	N/A		477,270.99		477,270.99
DISC FD SCOPING BRIDGE S-31	N/A	N/A	N/A		24,138.63		24,138.63
HBPP, FY08, BRIDGE S-31	N/A	N/A	N/A		135,000.00		135,000.00
HBPP, FY08, BRIDGE W-9	N/A	N/A	N/A				
COUNTY BRIDGE MN 29	N/A	N/A	N/A	750,000.00			42,000.00
				854,563.63	4,050,866.66	95,959.82	40,158,545.41
<u>NEW JERSEY DEPARTMENT OF LABOR</u>							
WNI, SFY 07 BRAC (2005)	N/A	07/01/06	06/30/07	22,283.84	15,292.88		54,283.84
TANF/GA WFNJ SFY'09	N/A	07/01/08	06/30/09	2,024,570.00	1,809,009.33		2,345,011.03
TANF/GA WFNJ SFY'10	N/A	07/01/09	6/30/10		563,597.27		563,597.27
WNI, WLL, SFY 09	N/A	07/01/08	06/30/09	189,869.00	112,127.35		189,868.90
WNI, WLL, SFY 10	N/A	07/01/09	06/30/10		57,518.48		57,518.48
WIB, WDPF PY '08	N/A	07/01/08	06/30/09	55,416.00	25,463.77		55,416.00
WIB WDPF PY '09	N/A	07/01/09	06/30/10		2,477.72		2,477.72
WIA-WFNJ, SFY '08	N/A	07/01/07	06/30/08		3,865.89		2,035,698.79
				2,292,138.84	2,589,352.69		5,303,872.03
<u>NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u>							
WFNJ TANF/WV, FY 2007	N/A	07/01/06	06/30/07		27.57		8,148.00
WIB, FY '08	N/A	07/01/08	06/30/09	30,000.00	27,783.74		30,000.00
				30,000.00	27,811.31		38,148.00

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2009

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES - INDIRECT PROGRAM</u>							
OFFICE ON AGING	4275-100-046-4110-262-1004-6110	01/01/09	12/31/10	2,670,535.91	1,528,170.15		1,528,170.15
SIBA, JACC PROGRAM	N/A	N/A	N/A	151,000.00			
ALCOHOL SERVICES PLAN CY 08	7555-760-034-4219-001-1DAS-6110	01/01/08	12/31/08	700,182.00	155,985.75		1,076,437.57
ALCOHOL SERVICES PLAN CY 09	7555-760-034-4219-001-1DAS-6110	01/01/09	12/31/09	407,076.00	1,015,099.46		1,015,099.46
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2008	4230-100-046-4798-307-1002-6010	01/01/08	12/31/08		22,028.64		91,744.00
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2009	4230-100-046-4798-307-1002-6010	01/01/09	12/31/09	91,744.00	87,154.00		87,154.00
SEXUALLY TRANSMITTED DISEASES	4230-100-046-4782-305-1002-6120	07/01/08	06/30/09	19,839.00	14,332.25		21,591.58
SEXUALLY TRANSMITTED DISEASES	4230-100-046-4782-305-1002-6120	07/01/09	06/30/10	2,501.00	6,484.63		6,484.63
TASE PROGRAM	4230-100-046-4754-414-1002-6120	N/A	N/A	13,740.00	12,410.00		15,060.00
RIGHT TO KNOW GRANT, CY 2008	4230-100-046-4771-105-1002-6110	01/01/08	12/31/08	3,771.25			15,085.00
RIGHT TO KNOW GRANT, CY 2009	4230-100-046-4771-105-1002-6110	01/01/09	12/31/09	7,542.50	7,542.50		7,542.50
RIGHT TO KNOW GRANT, CY 2010	4230-100-046-4771-105-1002-6110	01/01/10	12/31/10	3,771.25	7,555.21		7,555.21
				<u>4,071,702.91</u>	<u>2,856,762.59</u>		<u>3,871,924.10</u>
<u>DEPARTMENT OF HUMAN SERVICES</u>							
DIVISION OF YOUTH & FAMILY SERVICES							
HUMAN SERVICES ADVISORY COUNCIL CY 08	1630-100-016-1630-033-MMMM-6130	01/01/08	12/31/08		140.55		79,204.55
HUMAN SERVICES ADVISORY COUNCIL CY 09	1630-100-016-1630-033-MMMM-6130	01/01/09	12/31/09	69,373.00	67,095.61		67,095.61
FAMILY COURT, GRANT-IN-AID CY 09	1610100-016-1610-072-MMMM-6130	01/01/09	12/31/09	7,870.00	7,870.00		7,870.00
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-034-7550-424-L111-6030	07/01/07	06/30/08				75,916.11
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-034-7550-424-L111-6030	07/01/08	06/30/09	35,395.65	56,201.60		88,546.39
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-034-7550-424-L111-6030	07/01/09	06/30/10	27,000.00	12,817.71		12,817.71
HOMELESS CY 08	7550-100-034-7550-072-L111-6030	01/01/08	12/31/08	43,554.00	70,746.80		785,381.72
HOMELESS CY 09	7550-100-034-7550-072-L111-6030	01/01/09	12/31/09	779,104.00	753,443.12		753,443.12
MENTAL HEALTH BOARD FY 2007	7710-100-034-5820-029-L111-6130	07/01/06	06/30/07		110.07		6,000.00
MENTAL HEALTH BOARD FY 2008	7700-100-034-5820-029-L111-6130	07/01/07	06/30/08	6,000.00	0.13		6,000.00
MENTAL HEALTH BOARD FY 2009	7700-100-034-5820-029-L111-6130	07/01/08	06/30/09	6,000.00	6,000.00		6,000.00
DIVISION OF MENTAL HEALTH SERVICES							
PROJECT TRANSITION/PATH CY 08	7700-100-034-S640-029-L111-6130	01/01/08	12/31/08		8,116.40		264,620.82
PROJECT TRANSITION/PATH CY 09	7700-100-034-S640-029-L111-6130	01/01/09	12/31/09	168,502.12	237,997.47		237,997.47
PROJECT TRANSITION/PATH MAP	N/A	N/A	N/A	30,975.60			
PROJECT TRANSITION/PATH MAP	N/A	01/01/08	12/31/08	10,760.60			
DISASTER RESPONDERS	N/A	N/A	N/A				1,400.00
DISASTER RESPONDERS	N/A	N/A	N/A		2,500.00		2,500.00
CIACC/CART CY 08	1620-100-016-1620-013-MMMM-6130	01/01/08	12/31/08	4,875.00	5,730.00		50,286.00
CIACC/CART CY 09	1620-100-016-1620-013-MMMM-6130	01/01/09	12/31/09	44,556.00	44,556.00		44,556.00
				<u>1,236,465.97</u>	<u>1,273,325.46</u>		<u>2,489,635.50</u>
<u>NJ DIVISION OF MENTAL HEALTH SERVICES</u>							
MENTAL HEALTH ASSOCIATION OF NJ	N/A	N/A	N/A				2,490.50
DISASTER LIAISON, FY 2007							

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2009

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY</u>							
SANE, FY 2000, STATE APPROPRIATION	1020-100-066-1020-321-YCJS-6010	07/01/99	ongoing		2,658.73		83,598.16
DHTS-MCPO DW I TASK FORCE	1160-100-066-1160-057-YHTS-6020	10/01/08	09/30/09	26,075.00	26,075.00		26,075.00
DIVISION OF CRIMINAL JUSTICE							
BODY ARMOR REPLACEMENT FUND, FY 2007	1020-718-066-1020-001-YCJS-6120	N/A	N/A		41,085.01		55,887.73
BODY ARMOR REPLACEMENT FUND, FY 2008	1020-718-066-1020-001-YCJS-6120	N/A	N/A		7,936.71		7,936.71
SEX OFFENDER REGISTRY GRANT	06-100-066-1020-351	10/01/07	09/30/08		2,215.95		18,750.00
LEOTEF	1020-100-066-1020-314-YCJF-6120	N/A	N/A		35,218.44		43,307.00
LEOTEF	1020-100-066-1020-314-YCJF-6120	N/A	N/A	45,900.00	10,400.42		10,400.42
VICTIM ASSISTANCE ADVOCACY, SUPPLEMENTAL	FY09-100-066-1020-093	11/01/08	04/30/10	3,907.49	21,599.34		21,599.34
OFFICE OF ATTORNEY GENERAL							
ATTORNEY IDENTIFICATION PROGRAM	1310-100-066-131P-041-YAIS-6010	N/A	N/A	10,980.00			10,980.00
DIVISION OF STATE POLICE							
OEM - EMPG, FY 2006	N/A	N/A	N/A		8,000.00		8,000.00
OEM/PAO - WARREN GROVE FIRE	1200-100-066-1200-995-YEMR-6110	N/A	N/A		25,694.40		25,694.40
IMPROVEMENT EXERCISE, FY 2004	120-100-066-1200-726-YEMR-6110	N/A	N/A		662.44		20,971.44
				86,862.49	181,546.44		333,200.20
<u>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</u>							
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE, CY 08	2000-100-082-C001-044-1-999-6010	01/01/08	12/31/08	407,353.71	236,375.22		714,221.75
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE, CY 09	200-100-082-C001-044-1-999-6010	01/01/09	12/31/09	276,569.30	401,497.48		401,497.48
				683,923.01	637,872.70		1,115,719.23
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>							
COUNTY ENVIRONMENTAL HEALTH ACT, CY 2007	4855-100-042-4855-075-V83K-6010	01/01/07	12/31/07	26,706.00			237,989.00
COUNTY ENVIRONMENTAL HEALTH ACT, CY 2008	4855-100-042-4855-151-V83K-6010	01/01/08	12/31/08	101,604.62	45,744.56		247,777.08
COUNTY ENVIRONMENTAL HEALTH ACT, CY 2009	4855-100-042-4855-075-V83K-6010	01/01/09	12/31/09	209,153.43	229,261.35		229,261.35
COUNTY ENVIRONMENTAL HEALTH ACT, UST	4855-100-042-4855-075-V83K-6010	N/A	N/A		2,567.89		62,821.00
COUNTY ENVIRONMENTAL HEALTH ACT, UST	4855-100-042-4855-151-V83K-6010	01/01/09	12/31/09		58,640.02		58,640.02
CLEAN COMMUNITIES PROGRAM CY 2008	4900-765-042-4900-005-V42Y-6010	01/01/08	12/31/08		43,396.55		72,172.58
CLEAN COMMUNITIES PROGRAM CY 2009	4900-765-042-4900-005-V42Y-6010	01/01/09	12/31/09	91,932.61	48,457.32		165,817.72
DWM - WRECK POND STORMWATER RESTORATION	4860-510-042-4860-041-V3MB-6110	N/A	N/A	67,509.35	91,339.15		243,448.47
WPBW/RSWMP	4850-100-042-4850-099-V3MB-3610	N/A	N/A	1,932.11	11,523.94		625.00
DPF-2008 CSIP TREE PLANTING GRANT	FY09-100-042-4870-074	N/A	N/A	21,250.00			
CLEAN VESSEL ACT GRANT	4885-100-042-4885-085-V59K-6130	01/01/06	12/31/06		625.00		625.00
RECYCLING PROGRAM PLAN - DONATIONS	4900-752-042-4900-006-VREF-6010	01/01/06	12/31/06	11,570.00			689,429.85
SOLID WASTE SERVICES GRANT TAX, 2001/2002	4900-758-042-4900-000-000-000	09/01/03	10/31/05		1,319.60		631,346.75
SOLID WASTE SERVICES GRANT TAX, 2003/2004	4900-758-042-4900-000-000-000	08/01/05	10/31/07		44,880.40		142,866.80
SOLID WASTE SERVICES GRANT TAX, 2005/2007	4900-758-042-4900-000-000-000	08/01/08	07/31/11		142,866.80		
				531,658.12	722,622.58		2,830,652.94
<u>DEPARTMENT OF COMMUNITY AFFAIRS</u>							
HOMELESSNESS PREVENTION PROGRAM (LINKAGES), FY 09	2008-100-022-8020-099-F150-6110	08/01/08	07/31/09	49,015.00	49,015.00		49,015.00
UNIVERSAL SERVICE FUND - COUNTY WELFARE AGENCY	09-100-022-8050-B13-FCWA-6110	07/01/08	06/30/09		9,940.50		9,940.50
UNIVERSAL SERVICE FUND - COUNTY WELFARE AGENCY	09-100-022-8050-B13-FFFF-6110	07/01/09	06/30/10	9,941.00			12,000.00
DCR-ROID CY08	2008-100-022-8050-035-F157-6120	01/01/08	12/31/08	6,197.69	6,197.69		10,109.22
DCR-ROID CY09	2008-100-022-8050-035-F157-6120	01/01/09	12/31/09	10,529.63	10,109.22		239,610.00
SHELTER SUPPORT PROGRAM FY 2008	N/A	09/01/07	12/31/09	113,582.00	239,610.00		245,042.59
LEAD EDUCATION OUTREACH PROGRAM	8050-745-022-8050-001-FLEO-6130	07/01/08	09/30/09	141,197.85	219,064.79		9,243.50
LEAD IDENTIFICATION AND LEAD TESTING	8050-745-022-8050-001-FLEO-6130	06/01/09	05/31/10	94,520.00	9,243.50		154,986.75
SHARE GRANT	2007-100-022-8030-658-FFFF-6020	07/01/06	07/31/09	92,544.45	42,592.35		123,395.86
SMART FUTURE, COASTAL	8049-100-022-8049-006-FSMR-6120	10/08/04	04/08/06		32,983.35		57,380.99
SMART FUTURE, PANHANDLE	2006-100-022-8030-658-FSMR-6120	01/01/06	07/31/09		32,623.17		
				517,527.62	651,379.52		910,724.41

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2009

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>NEW JERSEY JUVENILE JUSTICE COMMISSION</u>							
STATE COMMUNITY PARTNERSHIP CY 07	1500-100-066-1500-007-YSAC-6010	01/01/07	12/31/07		(258.34)		465,973.18
STATE COMMUNITY PARTNERSHIP CY 08	1500-100-066-1500-007-YSAC-6010	01/01/08	12/31/08	247,493.82	37,956.99		490,566.12
STATE COMMUNITY PARTNERSHIP CY 09	1500-100-066-1500-007-YSAC-6010	01/01/09	12/31/09	257,367.34	425,041.03		425,041.03
FAMILY COURT CY 08	1500-100-066-1500-021-YSAC-6010	01/01/08	12/31/08	217,952.46	30,828.44		276,118.00
FAMILY COURT CY 09	1500-100-066-1500-021-YSAC-6010	01/01/09	12/31/09	103,280.23	240,576.46		240,576.46
<u>MONMOUTH COUNTY JUVENILE DETENTION CENTER</u>							
STATE FACILITY EDUCATION ACT, FY 2009	1500-100-066-1500-032-YSAC-6010	07/01/07	06/30/08	49,500.00	60,750.00		99,000.00
STATE FACILITY EDUCATION ACT, FY 2010	1500-100-066-1500-032-YSAC-6010	07/01/08	06/30/09	184,280.00	184,280.00		184,280.00
STATE FACILITY EDUCATION ACT, FY 2010	1500-100-066-1500-032-YSAC-6010	07/01/09	06/30/10	63,000.00			
				1,122,873.85	979,174.58		2,181,554.79
<u>DIVISION OF SOCIAL SERVICES</u>							
<u>GENERAL ASSISTANCE</u>							
TANF							
CHILD SUPPORT	N/A	01/01/09	12/31/09	1,491,097.00	1,897,838.00		1,897,838.00
WORK FIRST NEW JERSEY - OMEGA	N/A	01/01/09	12/31/09	1,079,574.00	1,088,559.00		1,088,559.00
ADMINISTRATIVE COSTS OF PUBLIC ASSISTANCE PROGRAM	N/A	01/01/09	12/31/09	423,652.00	419,934.00		419,934.00
MEDICAL ASSISTANCE	N/A	01/01/09	12/31/09	1,212,533.00	1,568,151.00		1,568,151.00
GENERAL ASSISTANCE	N/A	01/01/09	12/31/09	1,237,916.00	1,497,060.00		1,497,060.00
WORK FIRST NEW JERSEY	N/A	01/01/09	12/31/09	222,293.00	198,584.00		198,584.00
DIVISION OF FAMILY DEVELOPMENT							
FOOD STAMP PROGRAM	N/A	01/01/09	12/31/09	535,827.00	535,827.00		535,827.00
				6,202,892.00	7,205,953.00		7,205,953.00
<u>MISCELLANEOUS STATE PROGRAMS</u>							
<u>NJ STATE AGRICULTURE DEVELOPMENT COMMITTEE</u>							
CFPP							
NIDARM - PARIS GRANTS PROGRAM	3380-733-010-3380-039-CCCC-6010	12/14/06	12/15/07	23,297.16	1,763.41		23,297.16
NIDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	07/01/06	06/30/07	103,735.00	40,920.00		2,112,471.99
NIDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6130	07/01/07	06/30/08	440,086.30	217,418.80		1,280,034.30
NIDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	09/01/08	08/31/09	50,500.00	1,433,972.19		1,433,972.19
NIDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	09/01/09	08/31/10	554,447.50	48,038.69		48,038.69
NIDARM - PARIS SPECIAL PURPOSE GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	07/01/07	06/30/08	195,000.00			390,000.00
NIDCF/CJA - CAPTA/MCPO EQUIPMENT FY '09	1610-100-016-1610-072-MMMM-6130	07/01/08	08/30/09		52,084.00		52,084.00
NIDOS - HAVA	2525-100-074-2525-011-S003-6110	04/29/09	04/29/10	6,584.50	13,169.00		13,169.00
NJ OFFICE OF HOMELAND SECURITY & PREPAREDNESS - NJDEX	N/A	N/A	N/A	20,200.00	20,200.00		20,200.00
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SYSC							
NJOETS - 911 COORD. FY 06	2034-100-082-SBE7-050-UOAS-6110	N/A	N/A		134.79		25,000.00
NJOETS - 911 COORD	2034-100-082-SBE7-050-UOAS-6110	07/01/07	06/30/08		10,680.85		25,000.00
NJOETS - 911 PSAP GENERAL ASSISTANCE	2034-100-082-SBE7-050-UOAB-6120	07/01/07	06/30/08		34,342.00		280,609.16
NJOETS - 911 PSAP GENERAL ASSISTANCE	N/A	N/A	N/A		107,583.29		242,522.81
NJHT - SEABROOK WILSON HOUSE	8049-734-022-8049-001-F000-6110	07/30/03	07/30/08		424,320.03		574,378.00
				1,393,850.46	2,404,629.05		6,520,777.30
<u>TOTAL STATE FINANCIAL ASSISTANCE</u>				\$ 21,134,849.53	\$ 25,910,363.61	\$ 95,959.82	\$ 79,150,513.26

COUNTY OF MONMOUTH
SUPPLEMENTARY INFORMATION
FEDERAL AND STATE
FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2009

COUNTY OF MONMOUTH

NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS

AND STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION

The County of Monmouth, New Jersey ("County") 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.

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 Financial 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

NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS

AND STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2009

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION (Continued)

Expenditures

Expenditures, as reported on the accompanying Schedules of Federal Financial 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, 2009 has been calculated to be a total of \$8,316,866.13. For the period January 1, 2009 through December 31, 2009, interest earned totaled \$95,959.82. 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

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FEDERAL AND STATE PROGRAMS

FOR THE YEAR ENDED DECEMBER 31, 2009

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2009

PART 1 - SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the County of Monmouth in accordance with New Jersey accounting principles.
2. No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the County of Monmouth were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal and state award programs were disclosed during the audit.
5. The auditor's report on compliance for the major federal and state award programs for the County of Monmouth expresses an unqualified opinion on all major federal and state programs.
6. No audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 were noted.

Federal Awards Section

7. The programs tested as major programs were:

CFDA Number(s)

10.551	Food Stamp Program
14.156	Low Income HSG Assistance Program
14.228	Community Development Block Grants
16.575	NJDLPS/DCJ-Victim Assistance
16.575	NJDLPS/DCJ-SANE/SART
93.069	NJDHSS-PHEP Grant
93.667	NJDHSS-Office on Aging
93.667	Social Services Block Grant

8. The threshold for distinguishing Type A and B programs was \$ 1,841,418
9. The County of Monmouth was determined to be a low-risk auditee.

COUNTY OF MONMOUTH, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2009

State Awards Section

7. The programs tested as major programs were:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
2545-100-074-2545-033-S003-6110/6130	NJDARM- PARIS Grants Program
4275-100-046-4110-262-J004-6110	NJDHSS- Office on Aging
7555-760-054-4219-001-LDAS-6110	NJDHSS- Alcohol Services Plan
N/A	NJ Transit- Casino
7555-760-054-4219-001-LDAS-6110	NJDHSS- Alcohol Services Plan
6320-480-078-6320-AG4-TCAP-6010	NJDOT/TTF- ATP
6320-480-078-6320-AJL-TCAP-6010	NJDOT-SR 34 & Lloyd Rd Project
6320-480-078-6320-AKD-TCAP-6010	NJDOT- County Bridge, MN 29
N/A	NJDOT- County Bridge Inspection
N/A	NJDOT- HBPP, FY08, Bridge S-31
N/A	NJDOT- HBPP, FY08, Bridge W-9
572-078-6220-035-TCAP-6010	NJDOT- 1999 Bridge Bond Program
8049-734-022-8049-001-F000-6110	NJHT- Seabrook Wilson House
N/A	Food Stamp Program

8. The threshold for distinguishing Type A and B programs was \$ 774,969
9. The County of Monmouth was determined to be a low-risk auditee.

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2009

PART 2 – FINDINGS – FINANCIAL STATEMENTS AUDIT

This Section identifies the reportable conditions/(significant deficiencies), material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

None noted.

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2009

**PART 3 – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AND STATE
AWARD PROGRAMS AUDIT**

This Section identifies the reportable conditions/(significant deficiencies), 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 Circular 04-04.

STATE AWARDS

None noted.

FEDERAL AWARDS

None noted.

COUNTY OF MONMOUTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL AND STATE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2009

COUNTY OF MONMOUTH, NEW JERSEY
SUMMARY SCHEDULE OF PRIOR-YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT

Year ended December 31, 2009

This section identifies the status of prior-year findings related to the 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 Circular 04-04.

STATE AWARDS

Finding #2008-1

Monmouth County Division of Mental Health and Addiction Services (Office of Addiction Services) regarding New Jersey Department of Human Services, Division of Addiction Services ("DAS") Contract No. 08-535-ADA-0.

Condition: Annual on-site programmatic reviews of all subcontractors required as a condition of the 2008 contract agreement (#08-535-ADA-0) were not conducted during the contract period January 1, 2008 through December 31, 2008.

Recommendation: The Assistant Director of the Monmouth County Office of Addiction Services should monitor to ensure site visits are being performed.

Current Status: On-site programmatic reviews of subcontractors were performed in 2009 for the 2008 grant year and the 2009 grant year.

Finding #2008-2

NJDHSS CEHA Grant – Account #4855-100-042-4855-075-V83K-6010 – Grant Period 2005-2007

Condition: It was noted in some instances that quarterly reports were not filed in a timely manner.

Recommendation: The County Finance Office should monitor submission of reports to ensure timely filing.

Current Status: The recommendation was adopted in June, 2009. No similar findings were noted in the 2009 audit.

COUNTY OF MONMOUTH, NEW JERSEY

SUMMARY SCHEDULE OF PRIOR-YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT

Year ended December 31, 2009

FEDERAL AWARDS

Finding #2008-3

NJDHSS PORSCHE – CFDA #93-994 – Grant Period 2006-2008

Condition: It was noted in some instances that quarterly reports were not filed in a timely manner.

Recommendation: The County Finance Office should monitor submission of reports to ensure timely filing.

Current Status: The recommendation was adopted in June, 2009. No similar findings were noted in the 2009 audit.