

COUNTY OF MONMOUTH, NEW JERSEY

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

For the year ended December 31, 2013

COUNTY OF MONMOUTH, NEW JERSEY
Report on Financial Awards
For the year ended December 31, 2013
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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE 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 *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of Monmouth County’s major federal and state programs for the year ended December 31, 2013. Monmouth 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.

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; 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 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 and 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, 2013.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 or New Jersey OMB Circular 04-04.

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 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, 2013, and have issued our report thereon dated June 18, 2014, which contained an unmodified opinion – regulatory basis on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is 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 schedule of expenditure of federal awards and state financial assistance is 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
(CR 483)

June 18, 2014
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, 2013

| Federal C.F.D.A. Number | Federal Grantor/Pass Through Grantor Program Title | Pass-Through Entry ID Number | Grant Period From | Grant Period To | Cash Received | Program Expenditures | Cumulative Expenditures |
|--|--|---------------------------------|-------------------|-----------------|---------------|----------------------|-------------------------|
| DEPARTMENT OF HOMELAND SECURITY | | | | | | | |
| 97.073 | NIOSHSP - HSGP, FY 2010 | 1005-100-066-1005-006-2010-6110 | 8/1/2010 | 7/31/2013 | \$ 352,281.72 | \$ 352,281.72 | \$ 842,210.77 |
| 97.073 | NIOSHSP - HSGP, FY 2011 | 1005-100-066-1005-006-2011-6110 | 9/1/2011 | 8/31/2014 | 111,849.50 | 27,183.00 | 339,390.56 |
| 97.073 | NIOSHSP - HSGP, FY 2012 | 1005-100-066-1005-006-2011-6110 | 9/1/2012 | 8/31/2014 | 117,327.80 | 144,180.11 | 144,180.11 |
| | | | | | 581,459.02 | 523,644.83 | 1,325,781.44 |
| DEPARTMENT OF TRANSPORTATION | | | | | | | |
| 20.500 | NJTC-FTA - Freehold SCAT Transfer Facility | N/A | 9/1/2010 | 6/30/2013 | 1,413,936.30 | 116,250.90 | 1,390,323.23 |
| 20.509 | NJTC - FTA, Sec. 5311, FY2013 | N/A | 7/1/2012 | 6/30/2013 | 106,223.09 | 52,348.04 | 162,433.66 |
| 20.509 | NJTC - FTA, Sec. 5311, FY2014 | N/A | 7/1/2013 | 6/30/2014 | - | 44,338.38 | 33,253.78 |
| 20.514 | NJTPA/NJIT - STP, FY 2013 | N/A | 7/1/2012 | 6/30/2013 | 57,959.85 | 41,941.94 | 60,901.30 |
| 20.205 | NJTPA/NJIT - STP, FY 2014 | N/A | 7/1/2013 | 6/30/2014 | - | 35,170.54 | 35,170.54 |
| 20.205 | NJTPA - Borough of Red Bank, Improvements to CR10, FY 11 | N/A | 8/26/2011 | 8/26/2013 | 289,694.39 | 148,509.18 | 582,849.00 |
| 20.205 | NJIT/NITPA - Bridge S-17 Design | N/A | N/A | 10/1/2012 | 42,467.98 | (1,410.73) | 1,200,437.48 |
| 20.205 | NJIT/NITPA - Bridge S-17 ROW Acquisition | N/A | N/A | N/A | 1,258,739.56 | 116,861.45 | 1,425,427.01 |
| 20.205 | NIDOT - ARRA, UECS1, FY 2010 | N/A | N/A | N/A | 2,469,148.90 | 738,595.00 | 3,738,595.00 |
| 20.205 | NIDOT - ARRA, County Bridge MN-10, FY 2009 | N/A | N/A | N/A | 933,293.49 | 83,837.00 | 3,329,837.00 |
| 20.205 | NIDOT - ARRA, CRRP, CY 2010 | N/A | N/A | N/A | 3,774,944.57 | 310,787.21 | 4,734,973.64 |
| 20.205 | NIDOT-FHA - CR 6 Bridge (M-14) (Design) | N/A | N/A | N/A | 179,029.24 | 259,034.67 | 815,789.61 |
| 20.205 | NIDOT - Bridge S-17, ROW Acquisition | N/A | 9/26/2012 | 3/31/2016 | 4,596,625.95 | 6,663,714.08 | 6,663,714.08 |
| 20.205 | NIDOT - Bridge O-10 Design | N/A | N/A | 6/1/2014 | 234,347.30 | 120,922.13 | 976,160.87 |
| 20.205 | NIDOT - Bridge O-10 (ROW) | N/A | 12/8/2011 | 12/31/2013 | 1,908.22 | 2,120.25 | 2,120.25 |
| 20.205 | NIDOT-Bayshore Ferry Term, Phase 2A | N/A | 8/5/2003 | 12/31/2005 | 32,476.98 | - | 472,227.98 |
| 20.205 | NIDOT-Bridge MA-14 (ROW) | N/A | 8/26/2012 | 9/30/2015 | 20,401.87 | - | 39,708.75 |
| 20.205 | NIDOT-Traffic Sign Replacement/Upgrade | N/A | N/A | N/A | 45,079.32 | - | 584,392.17 |
| 20.205 | NIDOT - Halls Mills Road Scoping Study | N/A | 12/30/2003 | 12/31/2005 | 2,882,502.44 | - | 519,459.09 |
| N/A | USDOT/FHWA Hurricane Irene Storm Event | N/A | N/A | N/A | 2,882,502.44 | 2,882,502.44 | 2,882,502.44 |
| | | | | | 18,338,779.45 | 11,653,231.23 | 29,650,276.88 |
| DEPARTMENT OF JUSTICE | | | | | | | |
| 16.804 | USDOJ/OJP-ARRA, FY09 JAG, Local Solicitation | N/A | 3/1/2009 | 2/28/2013 | - | 3,281.50 | 749,294.00 |
| 16.606 | USDOJ/BJA-SCAAP, FFY 2013 | N/A | N/A | N/A | 2,405,923.00 | - | - |
| 16.922 | US Treasury - MCSO Federal Forfeiture | N/A | 1/1/2013 | 12/31/2013 | 22,846.06 | - | - |
| 16.922 | US Treasury - Federal Forfeiture Sharing Fund | N/A | 1/1/2013 | 12/31/2013 | 467,627.30 | 894,761.11 | 894,761.11 |
| 16.922 | USDOJ - Federal Forfeiture Sharing Fund | N/A | 1/1/2013 | 12/31/2013 | 499,185.01 | - | - |
| | | | | | 3,395,581.37 | 898,042.61 | 1,644,055.11 |
| DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | | | |
| 14.238 | Shelter + Care | N/A | 1/1/2013 | 12/31/2013 | 1,364,086.00 | 1,310,392.56 | 1,310,392.56 |
| 14.228 | Community Development Block Grants | N/A | 1/1/2013 | 12/31/2013 | 2,362,110.63 | 2,556,965.33 | 2,579,995.48 |
| 14.253 | Community Development Block Grants, ARRA | N/A | 8/18/2009 | 8/17/2012 | 2,362,110.63 | 22,887.44 | 869,477.00 |
| 14.231 | Emergency Shelter Grants | N/A | 1/1/2013 | 12/31/2013 | 156,200.29 | 86,777.96 | 86,777.96 |
| 14.239 | Home Investment Partnership Program | N/A | 1/1/2013 | 12/31/2013 | 1,573,136.04 | 1,675,945.54 | 1,675,945.54 |
| 14.156 | Low Income HSG Assistance Program | N/A | 1/1/2013 | 12/31/2013 | 21,690,193.09 | 21,810,206.88 | 21,810,206.88 |
| 14.241 | USHUD/Township of Woodbridge- HOPWA, 2009 | N/A | 8/1/2009 | 8/1/2012 | - | (6,875.62) | 224,476.91 |
| 14.241 | USHUD-Edison, MCDSS, HOPWA, 2010 | N/A | 9/10/2010 | 9/10/2016 | - | - | 497,440.00 |
| 14.241 | USHUD/Township of Edison- HOPWA, 2011 | N/A | 7/1/2011 | 6/30/2017 | 46,055.00 | - | 491,435.00 |
| 14.241 | USHUD/Township of Edison- HOPWA, 2012 | N/A | 7/1/2012 | 6/30/2019 | 418,044.39 | 403,692.61 | 475,224.61 |
| 14.241 | USHUD/Township of Edison- HOPWA, 2013 | N/A | 7/1/2013 | 6/30/2020 | - | 45,706.78 | 45,706.78 |
| N/A | NJ Council for Humanities - Civil War in 1863 | N/A | 11/13/2013 | 2/17/2014 | 1,019.00 | - | - |
| | | | | | 29,972,955.07 | 27,905,699.48 | 30,067,078.72 |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of Federal Financial Awards
Year ended December 31, 2013

| Federal C.F.D.A. Number | Federal Grantor/Pass Through Grantor Program Title | Pass-Through Entry ID Number | Grant Period | | Cash Received | Program Expenditures | Cumulative Expenditures |
|---|--|---------------------------------|--------------|------------|---------------|----------------------|-------------------------|
| | | | From | To | | | |
| DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | |
| 93.617 | NIDOS/DOE- HAVA | 2525-100-074-2525-011-S003-6110 | 3/29/2011 | 3/20/2013 | 18,170.10 | 36,340.00 | 64,495.80 |
| 93.008 | NACCHO/MRC- Capacity Building Grant 2012 | N/A | N/A | N/A | - | 1,997.42 | 5,000.00 |
| 93.008 | NACCHO/MRC- Capacity Building Grant 2013 | N/A | N/A | N/A | 4,000.00 | 2,280.84 | 2,280.84 |
| 93.202 | NIDHHS, DFD-TANF | N/A | 1/1/2013 | 12/31/2013 | 1,449,161.00 | 1,259,701.00 | 1,259,701.00 |
| | | | | | 1,471,331.10 | 1,300,319.26 | 1,331,477.64 |
| DEPARTMENT OF DEFENSE | | | | | | | |
| 12.607 | USDDOD/Army- Adult Shelter, Ft Monmouth | N/A | N/A | N/A | - | 25,038.04 | 43,599.39 |
| | | | | | | 25,038.04 | 43,599.39 |
| NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY | | | | | | | |
| 16.575 | NIDJPS/DCL- Victim of Crime Act SFY 12 | 1020-100-066-1020-142-YCF-6010 | 3/10/2012 | 3/9/2013 | 185,655.18 | 133,001.96 | 268,133.00 |
| 16.588 | NIOAG/DLPS/DCL- STOP VAWA | 1020-100-066-1020-246-XXXX-6010 | 6/1/2012 | 5/31/2013 | 29,421.16 | 16,250.00 | 40,965.00 |
| 97.042 | NIDJPS/DSP/DEM- EMPG 2010 | 1200-100-066-1200-726-XXXX-6110 | 1/1/2012 | 8/31/2014 | - | 13,159.30 | 13,159.30 |
| 97.042 | NIOAG/DSP/DEM- EMPG/ESP FY 2010 & 2011 | 1200-100-066-1200-726-XXXX-6110 | 10/1/2010 | 9/30/2013 | 14,000.00 | 14,000.00 | 14,000.00 |
| 97.042 | NIAOG/DSP/DEM- EMPG/EMAA FY 2012 | 1200-100-066-1200-726-XXXX-6110 | 1/1/2012 | 4/30/2013 | 75,000.00 | 20,000.00 | 75,000.00 |
| 97.042 | NIOAGS/DSP/DEM- EMPG/EMOI FY 2010 & 2011 | N/A | 9/1/2012 | 8/31/2013 | - | 50,000.00 | 50,000.00 |
| 97.042 | NIOAG/DLPS/DSP- HMERG | 11-100-066-1200-703 | 9/30/2013 | 9/30/2013 | 50,000.00 | 50,000.00 | 50,000.00 |
| 97.047 | NIDJPS/DSP/DEM Multi Jur-Haz Mitigation Strategy FY 11 | N/A | 9/8/2011 | 9/7/2014 | 121,977.47 | 137,060.47 | 171,507.78 |
| 16.575 | NIOAG/DLPS/D J-VOCA 2013-2014 | FX11-100-066-1020-142 | 7/1/2013 | 6/30/2014 | - | 85,192.33 | 85,192.33 |
| 16.575 | NIDJPS/DCL- SameStart, FFY 2011 | 1020-100-066-1020-142-YCF-6010 | 10/1/2011 | 3/31/2013 | 15,884.21 | 4,600.20 | 80,000.00 |
| 16.575 | NIDJPS/DCL- SameStart, FFY 2012 | 1020-100-066-1020-142-YCF-6010 | 10/1/2012 | 12/31/2013 | 67,017.11 | 71,696.00 | 78,800.00 |
| 16.738 | NIOAG/DLPS/DCL- JAG Task Force FY 13 | 1020-100-066-1020-364-YCF-6010 | 7/1/2012 | 6/30/2013 | 78,919.82 | 69,415.72 | 87,570.00 |
| 16.738 | NIOAG/DLPS/DCL- JAG Task Force FY 14 | 1020-100-066-1020-364-YCF-6010 | 7/1/2013 | 6/30/2014 | 24,331.10 | 26,696.01 | 26,696.01 |
| 16.738 | NIDJPS/DCL- LLEBG Megan's Law FFY 12 | 1020-100-066-1020-364-XXXX-6010 | 2/1/2012 | 1/31/2013 | 10,610.41 | 8,992.91 | 18,070.00 |
| 16.738 | NIDJPS/DCL- LLEBG Megan's Law FFY 13 | 1020-100-066-1020-364-XXXX-6010 | 2/1/2013 | 1/31/2014 | 3,391.60 | 6,199.65 | 6,199.65 |
| 20.613 | NIDJPS/ DHTS- Safe Cargo Project FY 11 | 1160-100-XXX-1160-137-XXXX-XXXX | 10/1/2011 | 9/30/2011 | 477.00 | - | 1,162.00 |
| 20.613 | NIDJPS/ DHTS- Safe Cargo Project FY 2012-2013 (SAGE) | 1160-100-XXX-1160-137-XXXX-XXXX | 10/1/2012 | 9/30/2013 | 576.95 | 576.95 | 576.95 |
| | | | | | 677,262.01 | 706,841.50 | 1,073,032.02 |
| NEW JERSEY JUVENILE JUSTICE COMMISSION | | | | | | | |
| 16.540 | NJJC- MCYSC, JDAI, Innovation, CY 2010 | 1500-100-066-1500-237-YYYY-6110 | 1/1/2010 | 3/31/2013 | - | 27,699.24 | 160,000.00 |
| 16.540 | NJJC- MCYSC, JDAI, Innovation, CY 2011 | 1500-100-066-1500-237-YYYY-6110 | 1/1/2011 | 12/31/2014 | - | 49,822.29 | 97,326.03 |
| 16.540 | NJJC- MCYSC, JDAI, Innovation, CY 2012 | 1500-100-066-1500-237-YYYY-6110 | 1/1/2012 | 12/31/2014 | - | 37,775.90 | 42,678.80 |
| 16.523 | NJJC- MCYSC, JDAI, Innovation, CY 2013 | 1500-100-066-1500-237-YYYY-6110 | 1/1/2013 | 3/31/2014 | 1,585.04 | 40,056.01 | 40,056.01 |
| 16.523 | NJJC- JAIBG 11-13, Year 13 | 1500-100-066-1500-121-YSAC-6010 | 1/1/2012 | 12/31/2012 | 26,625.28 | - | 48,752.00 |
| 16.523 | NJJC- JAIBG 09-15, Year 15 | 1500-100-066-1500-121-YSAC-6010 | 1/1/2013 | 12/31/2013 | 23,381.42 | 29,725.00 | 29,725.00 |
| | | | | | 51,591.74 | 185,078.44 | 418,537.84 |
| NEW JERSEY DEPARTMENT OF HUMAN SERVICES | | | | | | | |
| 93.667 | NIDHS/DYFS- Youth Detention Center CY 12 | 1610-100-016-1610-034-MMM-6130 | 1/1/2013 | 12/31/2012 | 3,483.00 | 1,425.35 | 50,862.78 |
| 93.667 | NIDHS/DYFS- Youth Detention Center CY 13 | 1610-100-016-1610-034-MMM-6130 | 1/1/2013 | 12/31/2013 | 41,590.00 | 41,840.00 | 41,840.00 |
| 93.667 | NIDHS/DFD-SSH/SBG/HARP Superstorm Sandy | 7550-100-054-7550-517-S15-6130 | 10/1/2013 | 9/30/2015 | 2,381,600.00 | 551,207.30 | 551,207.30 |
| 17.207 | NIDHS/DFD- Special Initiative & Transportation Program | 7550-100-054-7550-291-LLLL-6110 | 7/1/2012 | 6/30/2013 | 44,194.75 | 57,513.86 | 59,266.29 |
| 17.207 | NIDHS/DFD- Special Initiative & Transportation Program FY 2014 | 7700-100-054-7550-291-LLLL-6110 | 7/1/2013 | 6/30/2014 | - | 21,905.43 | 21,905.43 |
| 93.150 | NIDHS/DMHS- Project Transition/Path CY 12 | 7700-100-054-S640-029-LLLL-6130 | 1/1/2012 | 12/31/2012 | 26,526.09 | 9,507.78 | 138,054.60 |
| 93.150 | NIDHS/DMHS- Project Transition/Path CY 13 | 7700-100-054-S640-029-LLLL-6130 | 1/1/2013 | 12/31/2013 | 92,727.82 | 115,820.99 | 115,820.99 |
| 16.543 | NCA- MCCAC Training, FY 2011 | N/A | 1/1/2011 | 12/31/2012 | 1,040.00 | - | 10,000.00 |
| 16.543 | NCA- MCCAC Training, FY 2012 | N/A | 1/1/2013 | 12/31/2013 | - | 9,000.00 | 9,000.00 |
| | | | | | 2,590,961.66 | 808,220.71 | 997,957.39 |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of Federal Financial Awards
Year ended December 31, 2013

| 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 | | | |
| NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES | | | | | | | |
| NIDHSS- Office on Aging- Nutrition Services Incentive Program | 93.053 | 4275-100-046-4110-262-1004-6110 | 1/1/2013 | 12/31/2013 | 1,679,850.20 | 1,765,955.71 | 1,765,955.71 |
| NIDHSS- CAP/NJEH, Medicid Case Management | 93.246 | N/A | N/A | N/A | 723,520.00 | 926,352.22 | 2,005,158.39 |
| NIDHSS- CLPP, CY 2013 | 93.994 | 4220-100-046-4535-087-1002-6140 | 7/1/2012 | 6/30/2013 | 10,588.82 | 8,624.08 | 13,999.93 |
| NIDHSS- CLPP, CY 2014 | 93.994 | 4220-100-046-4535-087-1002-6140 | 7/1/2013 | 6/30/2014 | 3,667.83 | 6,326.33 | 6,326.33 |
| NIDHSS- Healthy By Two Immunization, CY 2012 | 93.268 | 4230-100-046-4784-117-1002-6120 | 1/1/2012 | 12/31/2012 | 19,651.00 | 5,860.20 | 65,488.00 |
| NIDHSS- Healthy By Two Immunization, CY 2013 | 93.268 | 4230-100-046-4784-117-1002-6120 | 1/1/2012 | 12/31/2013 | 35,424.00 | 54,055.43 | 54,055.43 |
| NIDHSS- Sexually Transmitted Diseases SF13 | 93.977 | 4230-100-046-4863-101-1002-6120 | 7/1/2012 | 6/30/2013 | 19,958.00 | 14,828.96 | 22,900.00 |
| NIDHSS- Sexually Transmitted Diseases SF14 | 93.116 | 14-100-046-4855-056-6140-270M | 7/1/2013 | 6/30/2014 | 3,401.00 | 10,528.20 | 10,528.20 |
| NIDHSS- PHEP Grant CDC, SFY'13 | 93.069 | N/A | 8/10/2012 | 6/30/2013 | 187,268.00 | 160,664.16 | 254,209.00 |
| NIDHSS- PHEP Grant CRI, SFY'13 | 93.069 | N/A | 8/10/2012 | 6/30/2013 | - | 84,385.22 | 114,892.00 |
| NIDHSS- PHEP Grant HHP, SFY'13 | 93.069 | N/A | 8/10/2012 | 6/30/2013 | - | 5,099.61 | 5,421.00 |
| NIDHSS- PHEP Grant CDC, SFY'14 | 93.069 | N/A | 8/10/2013 | 6/30/2014 | - | 97,079.94 | 97,079.94 |
| NIDHSS- PHEP Grant CRI, SFY'14 | 93.069 | N/A | 8/10/2013 | 6/30/2014 | - | 46,129.36 | 46,129.36 |
| | | | | | 2,683,328.85 | 3,185,889.42 | 4,462,143.29 |
| NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION | | | | | | | |
| NIDEP/DWM- Brookdale Rain Garden Project | 66.605 | 4801-100-042-4801-442-V878-6110 | 7/26/2010 | 5/25/2013 | 14,434.50 | 12,930.45 | 32,459.44 |
| NIDEP- Ramanessu Study, 2007 | 66.605 | 4801-100-042-4801-504-V878-6110 | 6/11/2007 | 6/10/2014 | 425,200.69 | 847,563.97 | 1,303,769.53 |
| USDOE-ARRA, EECBG | 81.128 | N/A | 8/1/2011 | 7/31/2013 | 104,353.92 | 123,088.00 | 175,000.00 |
| USEPA- Wash Facility/Fueling Station | 66.202 | N/A | 8/31/2009 | 9/30/2013 | 285,720.83 | 285,720.83 | 4,221,587.13 |
| NIDEP- NJ Clean Vessel, Pump Out Boat 2013 | 15.616 | N/A | 10/1/2011 | 12/31/2013 | 444,055.05 | - | 485,000.00 |
| | | | | | 2,216.00 | 2,216.00 | 2,216.00 |
| | | | | | 1,271,519.25 | 1,271,519.25 | 6,220,032.10 |
| NEW JERSEY DEPARTMENT OF LABOR | | | | | | | |
| NILWD- WIA, Hurricane Irene Disaster NEG | 17.277 | N/A | 8/31/2011 | 2/29/2012 | - | - | 47,444.53 |
| NILWD- WIA, PY 2011 (Admin) | 17.267 | N/A | 7/1/2010 | 6/30/2013 | 785,541.00 | 85,383.80 | 2,769,147.74 |
| NILWD- WIA, PY 2011 (Adult) | 17.258 | N/A | 7/1/2010 | 6/30/2013 | - | 144,302.14 | 740,880.00 |
| NILWD- WIA, PY 2011 (Youth) | 17.259 | N/A | 7/1/2011 | 6/30/2013 | - | 204,340.41 | 712,384.00 |
| NILWD- WIA, PY 2011 (Dislocated Worker) | 17.260 | N/A | 7/1/2011 | 6/30/2013 | - | 570,537.50 | 1,665,461.00 |
| NILWD- WIA, PY 2012 (Admin) | 17.267 | N/A | 7/1/2012 | 6/30/2014 | 170,721.52 | 149,029.71 | 200,066.64 |
| NILWD- WIA, PY 2012 (Adult) | 17.258 | N/A | 7/1/2012 | 6/30/2014 | 603,700.00 | 496,308.26 | 724,959.31 |
| NILWD- WIA, PY 2012 (Youth) | 17.259 | N/A | 7/1/2012 | 6/30/2014 | 362,287.00 | 327,299.84 | 486,242.60 |
| NILWD- WIA, PY 2012 (Dislocated Worker) | 17.260 | N/A | 7/1/2012 | 6/30/2014 | 418,000.00 | 368,804.56 | 661,447.50 |
| NILWD- Hurricane Sandy NEG PY 2012 | 17.277 | N/A | 10/29/2012 | 1/29/2014 | 2,109,135.00 | 2,081,548.94 | 2,091,017.80 |
| NILWD- WIA, PY 2013 (Admin) | 17.267 | N/A | 7/1/2013 | 6/30/2014 | 98,500.00 | 91,372.34 | 91,372.34 |
| NILWD- WIA, PY 2013 (Adult) | 17.258 | N/A | 7/1/2013 | 6/30/2014 | 155,500.00 | 122,582.91 | 122,582.91 |
| NILWD- WIA, PY 2013 (Youth) | 17.259 | N/A | 7/1/2013 | 6/30/2014 | 112,000.00 | 84,005.95 | 84,005.95 |
| NILWD- WIA, PY 2013 (Dislocated Worker) | 17.260 | N/A | 7/1/2013 | 6/30/2014 | 139,000.00 | 163,239.83 | 163,239.83 |
| NILWD- State Energy Sector Partnership FY 12 | 17.275 | N/A | 1/1/2012 | 3/28/2013 | 435,218.00 | 433,197.23 | 543,800.00 |
| | | | | | 5,389,602.52 | 5,321,953.42 | 8,611,819.15 |
| NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS | | | | | | | |
| NIDCA- LIHEAP/CWA, 2013 | 93.568 | 8050-100-022-8050-182-FFFF-CTYA-6110 | 10/1/2012 | 9/30/2013 | 12,315.00 | 12,315.00 | 12,315.00 |
| | | | | | 12,315.00 | 12,315.00 | 12,315.00 |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of Federal Financial Awards
Year ended December 31, 2013

| Federal Grantor/Pass Through Grantor Program Title | Federal C.F.D.A. Number | Pass-Through Entry ID Number | Grant Period From | Grant Period To | Cash Received | Program Expenditures | Cumulative Expenditures |
|---|-------------------------|------------------------------|-------------------|-----------------|------------------|----------------------|-------------------------|
| NEW JERSEY DIVISION OF SOCIAL SERVICES | | | | | | | |
| Refugee Resettlement Program | N/A | N/A | 1/1/2013 | 12/31/2013 | 2,317.00 | 2,317.00 | 2,317.00 |
| Child Support | 93,563 | N/A | 1/1/2013 | 12/31/2013 | 853,261.00 | 880,768.00 | 880,768.00 |
| ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS: | | | | | | | |
| Social Services Block Grant | 93,667 | N/A | 1/1/2013 | 12/31/2013 | 3,169,250.00 | 3,169,250.00 | 3,169,250.00 |
| Title XIX, Medical Assistance | 93,778 | N/A | 1/1/2013 | 12/31/2013 | 3,793,089.00 | 4,706,118.00 | 4,706,118.00 |
| Title IV A, TANF | 93,020 | N/A | 1/1/2013 | 12/31/2013 | 857,555.00 | 1,063,976.00 | 1,063,976.00 |
| Title IV F, WFNJ | 93,021 | N/A | 1/1/2013 | 12/31/2013 | 73,460.00 | 73,460.00 | 73,460.00 |
| Title IV D, Child Support | 93,023 | N/A | 1/1/2013 | 12/31/2013 | 2,177,862.00 | 2,702,092.00 | 2,702,092.00 |
| GA- Medicaid Waiver | 93,778 | N/A | 1/1/2013 | 12/31/2013 | 62,139.00 | 77,097.00 | 77,097.00 |
| Food Stamp Program | 10,551 | N/A | 1/1/2013 | 12/31/2013 | 6,537,680.00 | 6,537,680.00 | 6,537,680.00 |
| | | | | | 17,526,613.00 | 19,212,758.00 | 19,212,758.00 |
| TOTAL FEDERAL PROGRAMS ADMINISTERED BY THE STATE | | | | | | | |
| | | | | | 83,967,761.78 | 73,012,551.19 | 105,070,863.97 |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | | | | | | |
| | | | | | \$ 83,967,761.78 | \$ 73,012,551.19 | \$ 105,070,863.97 |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of State Financial Assistance
Year ended December 31, 2013

| Federal CFDA# | State Account Number | State Grantor/Pass Through Grantor Program Title | Grant Period | | Cash Received | Program Expenditures | Cumulative Expenditures |
|---------------|----------------------|---|--------------|------------|---------------|----------------------|-------------------------|
| | | | From | To | | | |
| | | <u>NEW JERSEY TRANSIT CORPORATION</u> | | | | | |
| | | NJ Transit- Casino CY 12 | 1/1/2012 | 12/31/2012 | \$ 414,200.09 | \$ 156,869.89 | \$ 1,345,070.75 |
| | | NJ Transit- Casino CY 13 | 1/1/2013 | 12/31/2013 | 1,292,580.45 | 1,565,985.09 | 1,565,985.09 |
| | | | | | 1,706,780.54 | 1,722,854.98 | 2,911,055.84 |
| | | <u>FEDERAL TRANSIT ADMINISTRATION</u> | | | | | |
| | | NITC - FTA, Sec. 5311, FY 2013 | 7/1/2012 | 6/30/2013 | 53,031.92 | 26,174.02 | 47,151.92 |
| | | NITC - FTA, Sec. 5311, FY 2014 | 7/1/2013 | 6/30/2014 | - | 22,169.19 | 16,626.89 |
| | | | | | 53,031.92 | 48,343.21 | 63,778.81 |
| | | <u>NEW JERSEY DEPARTMENT OF TRANSPORTATION</u> | | | | | |
| | | TRANSPORTATION PLANNING AUTHORITY: | | | | | |
| | | TRANSPORTATION TRUST FUND: | | | | | |
| | | NIDOT- County Bridge, MN 27, FY 2009 | N/A | N/A | 250,000.00 | - | 1,000,000.00 |
| | | NIDOT- Disc Fed, Scoping Bridge S-31 | N/A | N/A | - | - | 152,570.89 |
| | | NIDOT- CR 527, Siloam Road | N/A | N/A | 117,190.30 | - | 175,520.00 |
| | | NIDOT- Bridge U-12 | N/A | N/A | - | - | 270,000.00 |
| | | NIDOT- Transportation Trust Fund, Bridges W7, 8 and 9 | N/A | N/A | - | 479.05 | 104,408.29 |
| | | NIDOT- Future Needs, Bridge MN-29, FY 10 | N/A | N/A | - | 748,156.35 | 755,088.02 |
| | | NIDOT- County Bridge Inspections | N/A | N/A | - | 344,539.43 | 1,113,807.47 |
| | | NIDOT- County Bridge HL-72, FY 2011 | N/A | N/A | - | - | 500,000.00 |
| | | NIDOT/TTF- 2007 ATP | N/A | N/A | - | (45,304.62) | 5,098,736.39 |
| | | NIDOT/TTF- 2008 ATP | N/A | N/A | 50,161.90 | 141,447.47 | 4,680,581.95 |
| | | NIDOT/TTF- 2009 ATP | N/A | N/A | 361,067.47 | (152,516.00) | 4,668,309.84 |
| | | NIDOT/TTF- 2010 ATP | N/A | N/A | 3,315,148.38 | 3,411,843.38 | 5,772,146.76 |
| | | NIDOT/TTF- 2011 ATP | N/A | N/A | 2,351,222.99 | 3,702,324.76 | 3,746,747.96 |
| | | NIDOT/TTF- 2012 ATP | N/A | N/A | - | 5,850.50 | 5,850.50 |
| | | NIDOT/TTF- 2013 ATP | N/A | N/A | 5,250,300.00 | 14,748.00 | 14,748.00 |
| | | NIDOT-SR 34 & Lloyd Rd Project, FY 05-08 | N/A | N/A | - | - | 2,325,000.00 |
| | | NIDOT - Bridge W-33, Behmar Blvd | N/A | N/A | - | - | 1,000,000.00 |
| | | | | | 11,695,096.04 | 8,171,568.32 | 31,373,516.07 |
| | | <u>NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u> | | | | | |
| | | NILWD- TANF/GA, WFNJ, SFY 2012 | 7/1/2011 | 12/31/2012 | 1,558.00 | - | 1,476,977.24 |
| | | NILWD- TANF/GA, WFNJ, SFY 2013 | 7/1/2012 | 12/31/2013 | 1,025,861.00 | 1,107,013.25 | 1,349,989.24 |
| | | NILWD- TANF/GA, WFNJ, SFY 2014 | 7/1/2013 | 12/31/2014 | 338,751.00 | 224,457.95 | 224,457.95 |
| | | NILWD- WIB, WDP, PY 2012 | 7/1/2012 | 6/30/2013 | 16,229.00 | 16,501.18 | 24,528.72 |
| | | NILWD-WNJ, WLL, PY 2012 | 7/1/2012 | 6/30/2013 | 77,500.00 | 73,924.61 | 123,000.00 |
| | | NILWD-WNJ, WLL, PY 2014 | 7/1/2013 | 6/30/2014 | 39,250.00 | 39,703.11 | 39,703.11 |
| | | NILWD-NJ Build 2011-2012 | 7/1/2009 | 1/1/2013 | 3,500.00 | 613.92 | 3,500.00 |
| | | | | | 1,502,649.00 | 1,462,214.02 | 3,242,156.26 |
| | | <u>NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES</u> | | | | | |
| | | NIDHSS- Office on Aging | | | | | |
| | | NIDHSS- SIBA, JACC Program | 1/1/2013 | 12/31/2013 | 2,436,618.98 | 2,293,047.59 | 2,293,047.59 |
| | | NIDHSS- Alcohol Services Plan CY 12 | N/A | N/A | 176,480.00 | - | - |
| | | NIDHSS- Alcohol Services Plan CY 13 | 1/1/2012 | 12/31/2012 | 677,292.00 | 155,571.91 | 1,201,792.13 |
| | | NIDHSS- CLPP Grant FY 13 | 1/1/2013 | 12/31/2013 | 885,204.78 | 1,032,497.31 | 1,032,497.31 |
| | | NIDHSS- CLPP Grant FY 14 | 7/1/2012 | 6/30/2013 | 92,274.18 | 75,152.84 | 121,999.61 |
| | | NIDHSS- Public Health Priority Funding Grant, CY 2012 | 7/1/2012 | 6/30/2014 | 33,386.17 | 57,585.05 | 57,585.05 |
| | | NIDHSS- Public Health Priority Funding Grant, CY 2013 | 1/1/2012 | 12/31/2012 | - | 3,961.94 | 91,744.00 |
| | | NIDHSS- Right to Know Grant, CY 2013 | 1/1/2013 | 12/31/2013 | 91,744.00 | 91,744.00 | 91,744.00 |
| | | NIDHSS- Right to Know Grant, CY 2014 | 7/1/2012 | 6/30/2013 | 15,085.00 | 7,515.28 | 15,085.00 |
| | | | 7/1/2013 | Open | 3,771.25 | 7,542.58 | 7,542.58 |
| | | | | | 4,411,856.36 | 3,724,618.50 | 4,913,037.27 |
| | | <u>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</u> | | | | | |
| | | DIVISION OF YOUTH & FAMILY SERVICES: | | | | | |
| | | NIDHS/DYFS- H.S.A.C. CY 13 | 1/1/2013 | 12/31/2013 | 69,373.00 | 69,221.22 | 69,221.22 |
| | | NIDHS/DYFS- H.S.A.C. CY 14 | 1/1/2014 | 12/31/2014 | 5,781.00 | - | - |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of State Financial Assistance
Year ended December 31, 2013

| State Grantor/Pass Through Grantor Program Title | Federal CFDA# | State Account Number | Grant Period | | Cash Received | Program Expenditures | Cumulative Expenditures |
|--|------------------|---------------------------------|--------------|------------|------------------|-------------------------|----------------------------|
| | | | From | To | | | |
| NIDHS/DYES- Family Court, Grant-In-Aid CY 13 | | 1610-100-016-1610-023-MMMM-6130 | 1/1/2013 | 12/31/2013 | 7,870.00 | 7,870.00 | 7,870.00 |
| DIVISION OF MENTAL HEALTH SERVICES: | | | | | | | |
| NIDHS/DFPD - Special Initiative & Transportation Program | 17.207 | 7550-100-054-7550-291-L1LL-6110 | 7/1/2012 | 6/30/2013 | 22,064.25 | 28,713.82 | 29,588.72 |
| NIDHS/DFPD - Special Initiative & Transportation Program FY 2014 | 93.558 | 7550-100-054-7550-291-L1LL-6110 | 7/1/2013 | 6/30/2014 | - | 10,936.29 | 10,936.29 |
| NIDHS/DFPD - Homeless CY 12 | | 7550-100-054-7550-380-L1LL-6130 | 1/1/2012 | 12/31/2012 | 27,025.00 | 42,257.91 | 593,554.71 |
| NIDHS/DFPD - Homeless TANF CY 12 | | 7550-100-054-7550-380-L1LL-6130 | 1/1/2012 | 12/31/2012 | - | 800.50 | 195,299.00 |
| NIDHS/DFPD - Homeless TANF CY 13 | | 7550-100-054-7550-380-L1LL-6130 | 1/1/2013 | 12/31/2013 | 603,563.00 | 561,825.22 | 561,825.22 |
| NIDHS/DFPD - Homeless TANF CY 13 | | 7550-100-054-7550-380-L1LL-6130 | 1/1/2013 | 12/31/2013 | 43,477.80 | - | - |
| NIDHS/DMHS - Project Transition/Path NJ MAP | 93.150 | 7700-100-054-S640-029-L1LL-6130 | 1/1/2012 | 12/31/2012 | 60,558.91 | 21,705.60 | 315,168.96 |
| NIDHS/DMHS - Project Transition/Path CY 12 | 93.150 | 7700-100-054-S640-029-L1LL-6130 | 1/1/2013 | 12/31/2013 | 51,573.18 | 64,415.02 | 64,415.02 |
| NIDHS/DMHS - Project Transition/Path CY 13 | | 7700-100-054-S640-029-L1LL-6130 | 1/1/2012 | 12/31/2012 | - | 5,594.46 | 33,718.30 |
| NIDHS/DMHS - CIACC/CART CY 12 | | 1620-100-016-1620-013-MMMM-6130 | 1/1/2012 | 12/31/2012 | 44,556.37 | 42,566.37 | 42,566.37 |
| NIDHS/DMHS - CIACC/CART CY 13 | | 1620-100-016-1620-013-MMMM-6130 | 1/1/2013 | 12/31/2013 | - | 1,900.00 | 1,900.00 |
| NIDHS/DMHS - Disaster Liaison, FY 2012 | | N/A | N/A | N/A | - | 1,053,100.51 | 2,121,357.91 |
| NEW JERSEY DEPARTMENT OF CHILDREN AND FAMILIES | | | | | | | |
| NIDCF - Multi Disciplinary Training 2012 | 93.643 | 1630-100-016-1630-038-MMMM-6130 | 1/1/2012 | 12/31/2012 | - | - | 19,385.00 |
| NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY | | | | | | | |
| DIVISION OF CRIMINAL JUSTICE: | | | | | | | |
| NIDLPS/DCJ - Same, FY 2000; State Appropriation | | 1020-100-066-1020-321-YCIS-6010 | 7/1/1999 | On-going | - | 687.09 | 90,050.00 |
| NIDLPS/DCJ - BARF, FY 2011 | | 1020-718-066-1020-001-YCIS-6120 | N/A | N/A | - | 24,095.70 | 46,319.14 |
| NIDLPS/DCJ - BARF, FY 2012 | | 1020-718-066-1020-001-YCIS-6120 | N/A | N/A | - | 40,579.71 | 40,579.71 |
| NIDLPS/DCJ - BARF, FY 2013 | | 1020-718-066-1020-001-YCIS-6120 | N/A | N/A | 61,550.84 | - | - |
| NIDLPS/DCJ-LEOTEF, FY 2008 | | 1020-100-066-1020-314-YCJF-6120 | N/A | N/A | - | 145.56 | 45,900.00 |
| NIDLPS/DCJ-LEOTEF, FY 2010 | | 1020-100-066-1020-314-YCJF-6120 | N/A | N/A | - | 4,668.66 | 11,887.00 |
| NIDLPS/DCJ-LEOTEF, FY 2010 (3rd Allocation) | | 1020-100-066-1020-314-YCJF-6120 | N/A | N/A | - | 10,074.56 | 12,334.56 |
| NIDLPS/DCJ-LEOTEF, SFY 2011 (Part 3) | | 1020-100-066-1020-314-YCJF-6120 | N/A | N/A | - | 3,874.30 | 3,874.30 |
| NIDLPS/DCJ-LEOTEF, SFY 2012 (Part 1) | | 1020-100-066-1020-314-YCJF-6120 | N/A | N/A | - | 5,523.39 | 12,110.91 |
| NIDLPS/DCJ-LEOTEF, SFY 2012 (Part 2) | | 1020-100-066-1020-314-YCJF-6120 | N/A | N/A | - | 7,390.58 | 7,390.58 |
| NIDLPS/DCJ-LEOTEF, SFY 2013 (Part 1, 2, 3) | | 1020-100-066-1020-314-YCJF-6120 | N/A | N/A | 47,608.00 | - | - |
| OFFICE OF ATTORNEY GENERAL: | | | | | | | |
| NIOAG/DLPS/DCJ - Victim Witness Advocacy, Supplemental | | 1020-100-066-1020-093-XXXX-6010 | 1/1/2011 | 6/30/2013 | 44,604.16 | 33,240.07 | 101,231.00 |
| NIDLPS/DCJ - Victim Witness Advocacy Supplemental FFY 13 | | FY13-100-066-1020-093 | 7/1/2013 | 6/30/2014 | - | 6,424.60 | 6,424.60 |
| NIOAG/DLPS/DHHS-DWI Task Force 2013 | | N/A | 10/1/2012 | 9/30/2013 | 26,240.00 | 26,240.00 | 26,240.00 |
| NIOAG/DLPS/OHPP-INS Fraud Reim Prg 2012 | | 1020-100-066-1020-305-XXXX-6110 | 1/1/2012 | 12/31/2012 | 5,432.58 | 1,530.73 | 12,306.45 |
| NIOAG/DLPS/OHPP-INS Fraud Reim Prg 2013 | | 1020-100-066-1020-305-XXXX-6110 | 1/1/2013 | 12/31/2013 | 24,146.48 | 24,146.48 | 24,146.48 |
| NEW JERSEY DEPARTMENT OF HUMAN SERVICES | | | | | | | |
| NJ Governor's Coun. On Alcohol, and Drug Abuse CY 12 | | 2000-100-082-C001-044-U999-6010 | 1/1/2012 | 12/31/2012 | 498,392.96 | 218,520.67 | 616,951.45 |
| NJ Governor's Coun. On Alcohol, and Drug Abuse CY 13 | | 2000-100-082-C001-044-U999-6010 | 1/1/2013 | 12/31/2013 | 136,976.68 | 396,043.56 | 396,043.56 |
| NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION | | | | | | | |
| NIDEP - Clean Communities Program CY 2010 | | 4900-765-042-4900-005-V42Y-6010 | 1/1/2010 | 7/31/2013 | - | - | 88,640.43 |
| NIDEP - Clean Communities Program CY 2011 | | 4900-765-042-4900-005-V42Y-6010 | 1/1/2011 | 7/31/2013 | - | 18,139.08 | 95,258.73 |
| NIDEP - Clean Communities Program CY 2012 | | 4900-765-042-4900-005-V42Y-6010 | 1/1/2012 | 7/31/2013 | - | 69,110.13 | 93,942.21 |
| NIDEP - Clean Communities Program CY 2013 | | 4900-765-042-4900-005-V42Y-6010 | 1/1/2013 | 7/31/2014 | 110,016.60 | 18,572.46 | 18,572.46 |
| NIDEP - Recycling Program Plan - Donations | | 4900-752-042-4900-006-VREF-6010 | 1/1/1996 | Ongoing | 5,950.00 | 15,040.00 | 122,800.84 |
| NIDEP/DWM - Wreck Pond Stormwater Restoration | | 4860-510-042-4860-041-V3MB-6110 | 11/20/2006 | 1/30/2014 | 3,227.98 | 4,173.43 | 1,148,210.18 |
| NIDEP/OEC - Bayshore Waterfront Park Revolment | | 4850-100-042-4850-043-V67B-7110 | N/A | 4/30/2012 | - | - | 517,422.09 |
| NIDEP - NJ Clean Vessel, Pump Out Boat 2013 | 15.616 | 4885-100-042-4885-091-V59K-6130 | 1/1/13 | 12/31/13 | 738.66 | 738.66 | 738.66 |
| NIDEP - CEHA Grant, CY 2012 | 66.472 | 4855-100-042-4855-151-V83K-6010 | 1/1/2012 | 12/31/2012 | 65,129.50 | - | 284,745.50 |
| NIDEP - CEHA Grant, CY 2013 | | 4840-100-042-4840-094-V83K-6110 | 1/1/2013 | 12/31/2013 | 190,253.00 | 94,000.00 | 94,000.00 |
| NIDEP - CEHA Grant, CY 2014 | | 4840-100-042-4840-094-V83K-6110 | 7/1/2013 | 6/30/2014 | - | 75,071.37 | 75,071.37 |
| NIDEP - CEHA/UST Grant, CY 2013 | | 4840-100-042-4840-094-V83K-6110 | 1/1/2013 | 12/31/2013 | - | 51,220.24 | 51,220.24 |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of State Financial Assistance
Year ended December 31, 2013

| State Grantor/Pass Through Grantor Program Title | Federal CFDA# | State Account Number | Grant Period From | Grant Period To | Cash Received | Program Expenditures | Cumulative Expenditures |
|---|------------------|---------------------------------|----------------------|--------------------|------------------|-------------------------|----------------------------|
| NIDEP- CEHA/Other Grant, CY 2013 to FY14 | | 4840-100-042-4840-094-V83K-6110 | 7/1/2013 | 6/30/2014 | - | 81,155.00 | 81,155.00 |
| NIDEP- Solid Waste Services Grant Tax-2005/2007 | | 4900-758-042-4900-000-000-0000 | 8/1/2008 | 7/31/2013 | - | 225,911.75 | 1,130,912.21 |
| NIDEP- 2009 Recycling Enhancement Act | | 4900-752-042-4900-008-V42Y-6010 | 12/31/2009 | 6/30/2014 | - | 166,230.96 | 202,253.52 |
| NIDEP- 2010 Recycling Enhancement Act | | 4900-752-042-4900-008-V42Y-6010 | 6/30/2011 | 6/30/2014 | - | 31,499.06 | 31,499.06 |
| NIDEP- 2011 Recycling Enhancement Act | | 4900-752-042-4900-008-V42Y-6010 | 6/30/2012 | 12/31/2014 | 386,100.00 | - | - |
| | | | | | 761,415.74 | 850,662.14 | 4,036,242.50 |
| NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS | | | | | | | |
| NIDCA- USF.CWA | | 2010-100-022-8050-B13-FFFF-6110 | 7/1/2012 | 6/30/2013 | 8,210.00 | 8,210.00 | 8,210.00 |
| NIDCA Shelter Support | | 2012-100-022-8020-038-FSHL-6130 | 10/1/2011 | 11/30/2013 | 81,132.82 | 131,248.68 | 150,000.00 |
| | | | | | 89,342.82 | 139,458.68 | 158,210.00 |
| NEW JERSEY JUVENILE JUSTICE COMMISSION | | | | | | | |
| NJJJC- State Community Partnership CY12 | | 1500-100-066-1500-007-YSAC-6010 | 1/1/2012 | 5/31/2013 | 237,121.73 | 30,694.01 | 566,819.72 |
| NJJJC- State Community Partnership CY13 | | 1500-100-066-1500-007-YSAC-6010 | 1/1/2013 | 3/31/2014 | 245,374.86 | 447,062.10 | 447,062.10 |
| NJJJC- Family Court CY 12 | | 1500-100-066-1500-021-YSAC-6010 | 1/1/2012 | 5/31/2013 | 212,235.59 | 45,550.91 | 258,865.00 |
| NJJJC- Family Court CY 13 | | 1500-100-066-1500-021-YSAC-6010 | 1/1/2013 | 3/31/2014 | 114,987.34 | 228,608.24 | 228,608.24 |
| | | | | | 809,719.52 | 751,915.26 | 1,501,355.06 |
| DIVISION OF SOCIAL SERVICES | | | | | | | |
| GENERAL ASSISTANCE | | | | | | | |
| General Assistance | | 100-054-7550-121 | 1/1/2013 | 12/31/2013 | 1,653,089.00 | 1,666,744.00 | 1,666,744.00 |
| TANF | | N/A | 1/1/2013 | 12/31/2013 | 1,304,245.00 | 1,488,069.00 | 1,488,069.00 |
| WFNJ-Omega | | N/A | 1/1/2013 | 12/31/2013 | 256,947.00 | 260,516.00 | 260,516.00 |
| Child Support | | N/A | 1/1/2013 | 12/31/2013 | 767,935.00 | 792,691.00 | 792,691.00 |
| ADMINISTRATIVE COSTS OF PUBLIC ASSISTANCE PROGRAM: | | | | | | | |
| WFNJ | | N/A | 1/1/2013 | 12/31/2013 | 73,460.00 | 73,460.00 | 73,460.00 |
| General Assistance | | 100-054-7550-121 | 1/1/2013 | 12/31/2013 | 584,879.00 | 725,665.00 | 725,665.00 |
| | | | | | 1,096,600.00 | 1,096,600.00 | 1,096,600.00 |
| Food Stamp Program | | N/A | 1/1/2013 | 12/31/2013 | 5,737,155.00 | 6,103,745.00 | 6,103,745.00 |
| MISCELLANEOUS STATE PROGRAMS | | | | | | | |
| NIOHSP-NJ Exchange Proj- SFY 2012 | | N/A | 1/1/2012 | 6/30/2013 | 9,000.00 | 9,000.00 | 9,000.00 |
| Library Link NJ, Libraries-On-The-Go | | N/A | N/A | N/A | 10,000.00 | - | - |
| NIDOS- Cooperative Marketing Grant | | 2539-100-074-2539-005-S003-6130 | 4/26/2011 | 12/31/2013 | 15,500.00 | 15,500.00 | 15,500.00 |
| NI OFFICE OF EMERGENCY TELECOMMUNICATIONS SVSC | | | | | - | 611.29 | 350,000.00 |
| NIOT/OETS- 9-1-1- PSAP General Assistance | | 2034-100-882-SBE7-081-U0AB-6120 | 7/1/2008 | 6/30/2009 | 34,500.00 | 25,111.29 | 374,500.00 |
| | | | | | 28,582,340.78 | 24,856,577.57 | 58,272,129.46 |
| TOTAL STATE FINANCIAL ASSISTANCE | | | | | | | |

COUNTY OF MONMOUTH, NEW JERSEY
Notes to Schedules of Federal Awards
and State Financial Assistance
For the year ended December 31, 2013

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, 2013

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, 2013 has been calculated to be approximately \$8.3 million. The Department of Transportation did not require the County to perform the interest calculation and there was no material interest earned for the period January 1, 2013 through December 31, 2013. 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, 2013

COUNTY OF MONMOUTH
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AND STATE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2013

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of Findings and Questioned Costs
For the year ended December 31, 2013

Section I - Summary of Auditor's Results

Financial Statement Section

| | |
|---|-------------------------------|
| A) Type of auditor's report issued | Unmodified - Regulatory Basis |
| 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: | \$2,190,377 |
| E) Auditee qualified as low-risk auditee? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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)

| | |
|--------|--|
| 20.205 | Highway Planning and Construction |
| 14.238 | Shelter Plus Care |
| 16.922 | Equitable Sharing Program |
| 17.277 | Workforce Investment Act (WIA) National Emergency Grants |
| 10.551 | Supplemental Nutrition Assistance Program |
| 93.020 | Title IV A, TANF |
| 93.053 | Nutrition Services Incentive Program |
| 93.202 | DFD-TANF |
| 93.246 | Medicaid Case Management |
| | |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of Findings and Questioned Costs (continued)
For the year ended December 31, 2013

State Awards

- J) Dollar threshold used to determine Type A programs: \$745,697
- 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:

GMIS Number(s)

Name of State Program

| | |
|---------------------------------|---|
| 100-054-7550-121 | General Assistance |
| N/A | NJLWD - TANF-GA, WFNJ |
| N/A | TANF |
| 6320-480-078-6320-AKM-TCAP-6010 | NJDOT - Future Needs, Bridge MN-29 |
| 7550-100-054-7550-380-LLLL-6130 | NJDHS-DFD Homeless CY 12 |
| 7550-100-054-7550-380-LLLL-6130 | NJDHS-DFD Homeless TANF CY 12 |
| 7550-100-054-7550-380-LLLL-6130 | NJDHS-DFD Homeless CY 13 |
| 7550-100-054-7550-380-LLLL-6130 | NJDHS-DFD Homeless TANF CY 13 |
| 2012-100-022-8020-038-FSHL-6130 | NJDCA Shelter Support |
| 4545-767-062-4545-003-N751-6140 | NJLWD-WFNJ, WLL, PY 12 |
| 4545-767-062-4545-003-N751-6140 | NJLWD-WFNJ, Workforce Learning Link, SFY 2014 |
| 4840-100-042-4840-094-V83K-6110 | NJDEP - CEHA, CY 2013 |
| 4840-100-042-4840-094-V83K-6110 | NJDEP - CEHA/UST, CY 2013 |
| 4840-100-042-4840-094-V83K-6110 | NJDEP - CEHA/Other Grant, CY 2013 to FY14 |
| 4900-765-042-4900-005-V42Y-6010 | NJDEP - Clean Communities CY 11 |
| 4900-765-042-4900-005-V42Y-6010 | NJDEP - Clean Communities CY 12 |
| 4900-765-042-4900-005-V42Y-6010 | NJDEP - Clean Communities CY 13 |

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of Findings and Questioned Costs (continued)
For the year ended December 31, 2013

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 Financial Awards 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, 2013

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, 2013

COUNTY OF MONMOUTH, NEW JERSEY
Schedule of Prior Year Audit Findings and Questioned Costs
For the year ended December 31, 2013

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