

COUNTY OF MONMOUTH, NEW JERSEY
REPORT ON FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

COUNTY OF MONMOUTH, NEW JERSEY

REPORT ON FINANCIAL AWARDS

YEAR ENDED DECEMBER 31, 2011

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 County of Monmouth, New Jersey's ("County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Circular A-133 Compliance Supplement* and the New Jersey State Office of Management and Budget's ("OMB") *State Grants Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2011. 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 of the County's compliance with those requirements.

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
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In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011.

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on 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 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.

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 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

We have audited the financial statements of the County as of and for the year ended December 31, 2011, and have issued our report thereon dated June 22, 2012 in which we 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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Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Expenditures of Federal Financial 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 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 records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Expenditures of Federal Financial Awards and State Financial Assistance are fairly stated, in all material respects, in relation to the financial statements 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 22, 2012

SCHEDULES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period From To	Cash Received	Program Expenditures	Cumulative Expenditures
DEPARTMENT OF LAW AND PUBLIC SAFETY						
16.575	NIDLP/DCJ- Victim Assistance, SFY10	1020-100-066-1020-142-YCJF-6010	10/1/2009 2/1/2011	\$ 84,944.22	\$ 41,104.08	\$ 210,059.00
16.575	NIDLP/DCJ- Victim of Crime Act	1020-100-066-1020-142-YCJF-6010	10/1/2010 1/31/2012	115,244.01	181,617.28	181,617.28
16.588	NIOAG/DLP/DCJ- STOP VAWA, 09-VAWA-98	N/A	2/1/2011 4/30/2012		12,779.83	12,779.83
16.575	NIDLP/DCJ- Same/Sart, VS-34-09	1020-100-066-1020-142-YCJF-6010	9/30/2010 9/30/2011	5,002.46	67,655.00	67,655.00
16.575	NIDLP/DCJ- Same/Sart, VS-34-10	1020-100-066-1020-142-YCJF-6010	10/1/2010 9/30/2011	59,585.10	67,655.00	67,655.00
16.803	NIDLP/DCJ-JAG, ARRA	1020-100-066-1020-421-YCLP-6010	1/1/2010 6/30/2011	35,997.50	35,415.50	61,239.00
16.803	NIDLP/DCJ-JAG, ARRA	1020-100-066-1020-421-YCLP-6010	7/1/2011 6/30/2012	111,369.00	84,728.33	117,906.00
16.738	NIOAG/DLP/DCJ- Task Force Program, JAG 1-13TF-09	N/A	7/1/2011 6/30/2012	19,515.22	27,529.17	27,529.17
16.738	NIDLP/DCJ- Megan's Law FFY 11	08-100-066-1020-417	2/1/2011 1/1/2009	12,722.00	14,061.64	18,749.17
20.613	NIDLP/ DHTS- Safe Cargo Project	N/A	9/30/2010 6/5/2011		(1,800.04)	(1,800.04)
20.614	NIDLP/ DHTS- Click It Or Ticket	1160-100-066-1160-113-YHTS-6020	5/23/2011 10/1/2010	4,000.00	4,000.00	4,000.00
20.601	NIDHTS- DWI Task Force	N/A	10/1/2010 9/30/2011	26,240.00	26,240.00	26,240.00
				474,619.51	493,330.79	793,629.41
97.067	NIOHSP- HSGP, FY 2007	1005-100-066-1005-066-YYYY-6110	7/1/2007 6/30/2010	81,915.30	148.09	800,684.34
97.073	NIOHSP- HSGP, FY 2008	N/A	7/1/2008 2/28/2012	348,109.94	326,642.56	892,662.32
97.073	NIOHSP- HSGP, FY 2009	N/A	8/21/2009 8/21/2012	40,187.22	25,435.97	70,792.44
97.073	NIOHSP- HSGP, FY 2010	N/A	8/1/2010 7/31/2013		204,847.16	207,961.96
97.056	PANYNJ- Bayshore Port Security Grant	N/A	N/A N/A	1,541.25	1,541.25	2,055.00
				470,212.46	558,615.03	1,974,156.06
NEW JERSEY JUVENILE JUSTICE COMMISSION						
16.540	NJJC- MCYS, JDAI Innovation, CY 2009	1500-100-066-1500-237-YYYY-6110	6/30/2011 9/30/2011		32,525.37	160,000.00
16.540	NJJC- MCYS, JDAI Innovation, CY 2010	1500-100-066-1500-237-YYYY-6110	1/1/2010 9/30/2012		18,340.50	94,303.55
16.540	NJJC- MCYS, JDAI Innovation, CY 2011	1500-100-066-1500-237-YYYY-6110	1/1/2011 3/30/2013	120,000.00	15,341.35	15,341.35
16.523	NJJC- JAIBO 10-13	1500-100-066-1500-121-YSAC-6010	1/1/2011 12/51/2011	56,852.88	62,373.00	69,303.00
				176,852.68	128,780.22	338,947.90
DEPARTMENT OF TRANSPORTATION						
20.516	NUTCFTA- JARC Rt 836 Shuttle, FFY 2006	N/A	6/1/2008 6/30/2009		41,737.00	64,126.00
20.516	NUTCFTA- JARC Rt 35 Shuttle, FFY 2007	N/A	6/11/2009 6/30/2010	51,105.34	42,537.18	152,437.78
20.516	NUTCFTA- JARC Rt 836 Shuttle, FFY 2007	N/A	6/11/2009 6/30/2010		70,000.00	70,000.00
20.509	NUTC- FTA, Sec. 5311, FY2010	N/A	7/1/2009 6/30/2010	20,881.96	211,323.00	211,323.00
20.509	NUTC- FTA, Sec. 5311, FY2011	N/A	7/1/2010 6/30/2011	82,583.55	46,833.50	212,531.00
20.509	NUTC- FTA, Sec. 5311, FY2012	N/A	7/1/2011 6/30/2012		35,313.62	70,627.55
20.514	NUTPA/NIT- MCTASTP Study FY10	N/A	7/1/2009 6/30/2011	115,735.67	112,840.10	153,841.51
20.514	NUTPA/NIT- ARRA, Supplemental, STP, FY 2010	N/A	10/21/2009 6/30/2010	49,178.72	10,246.68	116,839.00
20.514	NUTPA/NIT- STP, FY 2011	N/A	7/1/2010 6/30/2011	110,302.98	63,286.79	137,878.73
20.514	NUTPA/NIT- STP, FY 2012	N/A	7/1/2011 6/30/2012		27,047.83	33,809.79
20.514	NUTPA/NIT- UPWP FY12-13	N/A	7/1/2011 6/30/2013	7,184.84	7,184.84	7,184.8

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

Federal C.F.D.A. Program Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period From To	Cash Received	Program Expenditures	Cumulative Expenditures
20.205	NIDOT- Bridge S-17, ROW Acquisition	N/A	N/A		24,756.13	24,756.13
20.205	NIDOT- Bridge O-10 Design	N/A	N/A	177,175.67	447,473.53	447,473.53
20.205	NIDOT-Bayshore Ferry Term, Phase 2A	6300-480-078-6300-CAS-TCAP-7310	8/5/2003 12/31/2005	7,804.12	467,807.64	467,807.64
20.205	NIDOT- Halls Mills Road Scoping Study	6300-480-078-6300-CAS-TCAP-7310	12/30/2003 12/31/2005	40,763.41	497,265.04	497,265.04
20.205	NIDOT-CR 537, Corridor Section A	N/A	N/A	42,596.85	649,023.04	649,023.04
20.205	NIDOT/FHWA- Bayshore Ferry Parking	6300-480-078-6300-FAD-TCAP-7310	N/A	55,279.80	55,279.80	55,279.80
				2,228,494.06	6,680,481.48	14,790,410.60
93.667	NEW JERSEY DEPARTMENT OF HUMAN SERVICES NIDHS/DYFS- Youth Detention Center CY 10	1610-100-016-1610-MMM-6130	1/1/2010 12/31/2010		649.28	63,590.50
93.667	NIDHS/DYFS- Youth Detention Center CY 11	1610-100-016-1610-MMM-6130	1/1/2011 12/31/2011	41,840.00	39,875.71	48,778.17
17.207	NIDHS/DFD- Special Initiative & Transportation Program	7550-100-034-7550-291-LLLL-6110	7/1/2009 6/30/2010		(186.16)	169,297.20
17.207	NIDHS/DFD- Special Initiative & Transportation Program	7550-100-034-7550-291-LLLL-6110	7/1/2010 6/30/2011	19,004.70	17,814.58	34,553.86
17.207	NIDHS/DFD- Special Initiative & Transportation Program	7550-100-034-7550-291-LLLL-6110	7/1/2011 6/30/2012	12,427.80	57,930.90	57,930.90
10.561	NIDFD- ARRA, Food Stamp Administration, FY09&10	N/A	7/1/2009 6/30/2009	10,073.00	31,862.00	100,737.00
10.561	NIDFD- ARRA, Food Stamp Administration, FY10	N/A	1/1/2010 12/31/2010	60,442.00		60,442.00
93.714	NIDHS/DFD- Homeless CY 10, ARRA	7550-100-034-7550-489-LLLL-6130	1/1/2010 12/31/2010	148,000.00		670,258.00
93.150	NIDHS/DMHS- Project Transition/Path CY 10	7700-100-034-8640-029-LLLL-6130	1/1/2010 12/31/2010	22,479.65	13,629.81	489,274.81
93.150	NIDHS/DMHS- Project Transition/Path CY 11	7700-100-034-8640-029-LLLL-6130	1/1/2011 12/31/2011	124,378.62	164,777.67	492,949.37
16.543	NCA- CAC FY09	N/A	1/1/2010 12/31/2011	43,077.69	26,839.69	50,000.00
16.543	NCA- MCCAC Training	N/A	1/1/2010 12/31/2011	1,000.00	1,000.00	1,000.00
16.543	NCA- MCCAC Training, FY 2010	N/A	1/1/2011 12/31/2011		5,290.53	5,290.53
				482,723.46	301,553.09	2,244,102.34
93.667	DEPARTMENT OF HEALTH AND SENIOR SERVICES NIDHSS- Office on Aging	4275-100-046-4110-262-1004-6110	1/1/2011 12/31/2011		2,012,047.55	4,425,000.11
93.256	NIDHSS- CAP/NEH, Medicaid Case Management	N/A	7/1/2010 6/30/2011	854,640.00	1,116,539.79	1,116,539.79
93.994	NIDHSS- CLPP, CY 2009	4220-100-046-4535-087-1002-6140	7/1/2009 6/30/2010	94,723.00	109,433.00	109,433.00
93.994	NIDHSS- CLPP, CY 2010	4220-100-046-4535-087-1002-6140	7/1/2010 6/30/2011	195,111.00	147,577.25	226,120.25
93.994	NIDHSS- CLPP, CY 2011	4220-100-046-4535-087-1002-6140	7/1/2011 6/30/2012	44,991.00	83,442.03	83,442.03
93.268	NIDHSS- Healthy By Two Immunization, CY 2010	4230-100-046-4784-117-1002-6120	1/1/2010 12/31/2010	36,149.00	11,152.53	89,295.53
93.268	NIDHSS- Healthy By Two Immunization, CY 2011	4230-100-046-4784-117-1002-6120	1/1/2011 12/31/2011	44,413.00	53,768.23	53,768.23
93.069	NIDHSS- PHEP Grant, SFY10	N/A	8/10/2009 8/9/2010	243,228.00		460,791.90
93.889	NIDHSS- PHEP Grant, SFY10	N/A	8/10/2009 7/30/2010	41,295.00		442,240.79
93.069	NIDHSS- PHEP Grant, SFY11	N/A	8/10/2010 8/9/2011	528,630.00	371,216.40	528,610.73
93.069	NIDHSS- PHEP Grant, SFY12	N/A	8/9/2011 8/9/2012		83,583.68	83,583.68
93.069	NIDHSS- PHEP Grant, SFY12	N/A	8/10/2011 8/9/2012		29,954.92	29,954.92
				4,545,681.34	3,909,282.38	7,648,780.96
66.460	NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION NIDEP- Brookdale Rain Garden Project	00-100-042-4801-442	7/26/101 7/25/2012	7,455.67	5,541.36	11,597.03
66.460	NIDEP- Ramapo Study, RP07-054	4801-100-042-4801-442-VB78-6110	6/1/2007 6/10/2011	145,102.03	43,946.84	398,778.92
10.688	NIDEP/DFP- CSP/ARRA Tree Program	FY10-100-042-4870-012	N/A	6,820.00	6,820.00	6,820.00
66.454	NIDEP- ARRA, WMP	N/A	12/31/2011 12/31/2011	76,131.13	78,791.68	109,091.00
66.454	USDOE-ARRA, EECBG	N/A	8/3/2009 8/30/2012	2,134,245.96	2,134,245.96	2,570,758.88
66.951	USDE/PEPA- Field Day Along the Bay	N/A	7/1/2010 12/31/2011	12,400.00	12,400.00	12,400.00
15.616	NIDEP/MTANJ- Sewage Pump Out Boat	N/A	N/A	3,750.00		
				2,385,904.79	2,281,745.84	3,109,445.83

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period From To	Cash Received	Program Expenditures	Cumulative Expenditures
NEW JERSEY DEPARTMENT OF LABOR						
17.258	NILWD-ARRA, WIA, Adult	N/A	7/1/2008 6/30/2009	12,736.00	11,155.12	229,695.00
17.259	NILWD-ARRA, WIA, Youth, PY 2008	N/A	7/1/2008 6/30/2009	71,349.54	21,349.54	477,163.00
17.260	NILWD-ARRA, WIA, Dislocated Worker	N/A	7/1/2008 6/30/2009	471,632.00	448,824.42	1,505,832.00
17.267	NIDOL-WIA PY 09	N/A	7/1/2009 6/30/2010	483,462.95		186,497.45
17.258	NIDOL-WIA (Adult)	N/A	7/1/2009 6/30/2010		49,631.05	312,422.66
17.259	NIDOL-WIA (Youth)	N/A	7/1/2009 6/30/2010		44,781.23	351,599.00
17.260	NIDOL-WIA (Dislocated Worker)	N/A	7/1/2009 6/30/2010		327,481.18	1,148,484.00
17.260	NILWD-BRAC/NEG, PY 2009	N/A	7/1/2009 6/30/2010	840,000.00	717,923.05	1,286,523.07
84.390	NILWD-ARRA, DPN, PY 2009	N/A	7/1/2009 12/31/2010	54,062.00	44,701.74	71,678.15
17.260	NILWD-Financial Sector National Emergency Grant	N/A	6/1/2009 6/1/2010	31,256.00	32,685.40	69,511.09
84.390	NILWD-ARRA, On the Job Training	N/A	1/1/2011 6/30/2011	88,000.00	87,999.99	87,999.99
17.267	NIDOL-WIA PY 10	N/A	7/1/2010 6/30/2011	2,051,858.04	167,289.98	225,416.53
17.258	NIDOL-WIA (Adult)	N/A	7/1/2010 6/30/2011		476,290.23	579,714.96
17.259	NIDOL-WIA (Youth)	N/A	7/1/2010 6/30/2011		453,837.23	555,929.39
17.260	NIDOL-WIA (Dislocated Worker)	N/A	7/1/2010 6/30/2011		520,328.95	736,115.79
84.002	NILWD-WNI, WLL, SFY 11	N/A	7/1/2010 6/30/2011	141,235.00	110,849.77	142,046.97
17.260	NILWD-WIA, WIB, PY 10 ARRA	N/A	7/1/2010 6/30/2011	19,206.00	19,206.00	19,206.00
17.260	NIDOL-WIA, WIB, PY 2010 (SFY 2011)	N/A	7/1/2010 9/30/2011	35,294.00	25,030.34	25,030.34
17.267	NIDOL-WIA PY 11	N/A	7/1/2011 6/30/2012		78,465.41	78,465.41
17.258	NIDOL-WIA (Adult)	N/A	7/1/2011 6/30/2012		188,221.94	188,221.94
17.259	NIDOL-WIA (Youth)	N/A	7/1/2011 6/30/2012		91,533.47	91,533.47
17.260	NIDOL-WIA (Dislocated Worker)	N/A	7/1/2011 6/30/2012		226,299.95	226,299.95
84.002	NILWD-WNI, WLL, PY 11	N/A	7/1/2011 6/30/2012	30,000.00	34,877.14	34,877.14
17.260	NILWD-BRAC/NEG, PY 2011	N/A	7/1/2011 6/30/2012		219,355.44	219,355.44
				4,258,741.99	4,398,118.57	8,869,618.65
NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS						
NJDCA- LIHEAP/CWA						
93.568	2010-100-072-8050-182-FHFF-CTYA-6110		10/1/2010 9/30/2011	13,336.00		
US DEPARTMENT OF JUSTICE						
16.804	USDOJ/OJP- ARRA, FY09 JAG, Local Solicitation	N/A	3/1/2009 2/28/2013		184,400.58	644,633.58
16.606	USDOJ/BJA- SCAAP, FFY 2011	N/A	7/1/2009 6/30/2010	1,087,539.00	1,087,539.00	1,087,539.00
16.607	USDOJ/OJP- BVP, FY 2009	N/A	N/A N/A		4,077.13	4,077.13
16.607	USDOJ/OJP- BVP, FY 2010	N/A	N/A N/A		9,028.56	9,028.56
				1,087,539.00	1,285,045.27	1,745,278.27
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Shelter + Care						
14.238	Community Development Block Grants	N/A	1/1/2011 12/31/2011	1,074,890.00	903,255.00	903,255.00
14.228	Community Development Block Grants, ARRA	N/A	1/1/2011 12/31/2011	3,338,015.53	2,505,833.51	2,505,833.51
14.253	Emergency Shelter Grants	N/A	8/1/2009 8/1/2012	(23,350.73)	81,286.56	81,286.56
14.231	Home Investment Partnership Program	N/A	1/1/2011 12/31/2011	9,993.62	115,718.88	115,718.88
14.239	Low Income HSG Assistance Program	N/A	1/1/2011 12/31/2011	3,238,917.81	3,256,332.07	3,256,332.07
14.156	USHUD/Township of Woodbridge- HOPWA, 2008	N/A	1/1/2011 12/31/2011	18,556,645.11	21,502,581.08	21,502,581.08
14.241	USHUD/Township of Woodbridge- HOPWA, 2009	N/A	8/1/2008 8/1/2011		(500.00)	470,092.55
14.241	USHUD/Township of Woodbridge- HOPWA, 2009	N/A	8/1/2009 8/1/2012		(141,631.00)	249,852.16
14.241	USHUD/Township of Woodbridge- HOPWA, 2010	N/A	9/10/2010 9/10/2016	439,243.25	494,538.25	494,538.25
14.241	USHUD/Township of Edison- HOPWA, 2011	N/A	7/1/2011 6/30/2017		84,441.00	84,441.00
				26,634,354.59	28,801,855.35	29,663,931.06

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period From To	Cash Received	Program Expenditures	Cumulative Expenditures
93.563	<u>DIVISION OF SOCIAL SERVICES</u> Child Support ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS:	N/A	1/1/2011 12/31/2011	1,032,103.00	995,405.00	995,405.00
93.667	Social Services Block Grant	N/A	1/1/2011 12/31/2011	3,169,250.00	3,169,250.00	3,169,250.00
93.778	Title XIX, Medical Assistance	N/A	1/1/2011 12/31/2011	4,934,102.00	5,668,283.00	5,668,283.00
93.020	Title IV A, TANF	N/A	1/1/2011 12/31/2011	1,104,276.00	1,268,589.00	1,268,589.00
93.021	Title IV F, WFNJ	N/A	1/1/2011 12/31/2011	331,147.00	331,147.00	331,147.00
93.023	Title IV D, Child Support	N/A	1/1/2011 12/31/2011	2,668,234.00	3,065,260.00	3,065,260.00
10.551	Food Stamp Program	N/A	1/1/2011 12/31/2011	5,106,299.00	5,106,299.00	5,106,299.00
				18,345,411.00	19,604,233.00	19,604,233.00
93.617	<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> NIDON/DOE- HAVA	10-100-074-2525-011-6110		32,248.00	997.00	997.00
93.008	NACCHO/MRC- Capacity Building Grant	N/A	N/A		58.52	2,337.69
93.008	NACCHO/MRC- Capacity Building Grant	N/A	N/A	5,000.00	4,038.79	4,038.79
93.202	NIDHHS, DFD-TANF	N/A	1/1/2011 12/31/2011	1,432,681.00	1,105,289.00	1,105,289.00
				1,469,929.00	1,110,383.31	1,112,662.48
12.607	<u>US DEPARTMENT OF DEFENSE</u> USDOD/Army- Adult Shelter, Ft Monmouth	N/A	N/A		33,117.70	82,000.00
12.607	USDOD/Army- Adult Shelter, Ft Monmouth	N/A	N/A	57,000.00	49,303.02	49,303.02
12.607	USDOD/Army- Adult Shelter, Ft Monmouth	N/A	N/A	70,000.00		
				127,000.00	82,420.72	131,303.02
	TOTAL FEDERAL PROGRAMS ADMINISTERED BY THE STATE			62,700,999.88	69,635,845.05	92,026,499.58
	TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 62,700,999.88	\$ 69,635,845.05	\$ 92,026,499.58

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

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				
NEW JERSEY TRANSIT CORPORATION							
NJ Transit- Casino CY 10	N/A	1/1/2010	12/31/2010	\$ 621,064.70	\$ 33,901.73		\$ 1,786,724.92
NJ Transit- Casino CY 11	N/A	1/1/2011	12/31/2011	1,269,489.63	1,636,135.36		1,636,135.36
NJTC- Work First New Jersey, Project Income	N/A	1/1/2000	12/31/2000	388.00			
				1,890,942.33	1,670,037.09		3,422,860.28
FEDERAL TRANSIT ADMINISTRATION							
NJTC- FTA, Sec. 5311, FY2010	N/A	7/1/2009	6/30/2010	6,960.66			211,323.00
NJTC- FTA, Sec. 5311, FY2011	N/A	7/1/2010	6/30/2011	27,461.18	23,416.97		212,531.00
NJTC- FTA, Sec. 5311, FY2012	N/A	7/1/2011	6/30/2012		17,656.96		70,627.55
				34,421.84	41,073.93		494,481.55
DEPARTMENT OF TRANSPORTATION							
TRANSPORTATION PLANNING AUTHORITY:							
TRANSPORTATION TRUST FUND:							
NJDOT- County Bridge, MN 29, FY 2009	6320-480-078-6320-AKD-TCAP-6010	N/A	N/A		230,896.74		1,000,000.00
NJDOT- 1999 Bridge Bond Program	572-078-6220-035-TCAP-6010	7/1/2001	12/31/2004		197.61	104.35	24,921,327.63
NJDOT- HBPP, FY08, Bridge W-9	6300-480-078-6300-DME-TCAP-7310	N/A	N/A	42,000.00	5,100.00		42,000.00
NJDOT- Disc Fed. Scooping Bridge S-31	6320-480-078-6320-AKC-TCAP-6010	N/A	N/A	44,721.17	2,071.78		145,822.68
NJDOT- County Bridge Inspection	6300-480-078-6300-BSE-TCAP-7310	N/A	N/A	749,487.76	35,841.00		749,487.76
NJDOT- County Bridge MA-14/CR 6, FY 2006	6320-480-078-6320-AKL-TCAP-6010	N/A	N/A	48,813.07	22,810.49		48,813.07
NJDOT- CR 527, Siloam Road	N/A	N/A	N/A	58,329.70	175,520.00		175,520.00
NJDOT- Bridge U-12	6320-480-078-6320-AKL-TCAP-6010	N/A	N/A	202,500.00	124,260.52		270,000.00
NJDOT- Transportation Trust Fund, Bridges W7,8 and 9	N/A	N/A	N/A	10,436.36	10,436.36		10,436.36
NJDOT- Local Bridges, Future Needs Program	6320-480-078-6320-AKM-TCAP-6010	N/A	N/A	640,065.77	6,931.67		6,931.67
NJDOT- County Bridge Inspections	N/A	N/A	N/A	195,383.51	195,383.51		195,383.51
NJDOT- County Bridge HL-72, FY 2011	N/A	N/A	N/A	500,000.00	500,000.00		500,000.00
NJDOT/ITTF- 2002 ATP	N/A	N/A	N/A	375,000.00	23,702.47		4,534,000.00
NJDOT/ITTF- 2003 ATP	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		1,920,774.27		4,534,000.00
NJDOT/ITTF- 2004 ATP	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		969,958.20	95.95	4,446,777.14
NJDOT/ITTF- 2006 ATP	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		1,925,604.73		4,534,000.00
NJDOT/ITTF- 2007 ATP	6320-480-078-6320-AJW-TCAP-6010	N/A	N/A		3,314,431.11	1,040.04	4,351,505.11
NJDOT/ITTF- 2008 ATP	6320-480-078-6320-AJW-TCAP-6010	N/A	N/A	3,208,965.66	1,453,263.23		1,453,263.23
NJDOT/ITTF- 2009 ATP	6320-480-078-6320-AJW-TCAP-6010	N/A	N/A	900,147.53	518,539.06		518,539.06
NJDOT- County Bridge Inspection Pilot Program	6300-480-078-6300-DBB-TCAP-7310	12/13/2005	12/13/2006		3,645.21		700,000.00
NJDOT-SR 34 & Lloyd Rd Project, FY 05-08	6320-480-078-6320-AJL-TCAP-6010	N/A	N/A	256,779.77	2,489.99		2,325,000.00
Steiner Equities-Off-Tract Road Devp - State Aid Hwy. Proj.	6320-480-078-6320-252-252-TCAP-6110	11/13/1997	Ongoing				5,395,947.71
				6,526,810.43	11,441,857.95	1,240.34	60,858,754.93
NEW JERSEY DEPARTMENT OF LABOR							
NJDOT-WIB, WDPP, PY09	N/A	7/1/2009	6/30/2010	2,000.00	0.01		50,142.00
NJDOT-WIB, WDPP, PY10	N/A	7/1/2010	6/30/2011	32,501.00	32,501.00		32,501.00
NJDOT-WIB, WDPP, PY11	N/A	7/1/2011	6/30/2012	15,000.00	17,858.60		17,858.60
				49,501.00	50,359.61		100,501.60

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period From	To	Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT							
NILWD- WIB, PY09	N/A	7/1/2009	6/30/2010	10,950.00	3,271.31		19,568.15
NILWD- TANF/GA, WFNJ SFY10	N/A	7/1/2009	6/30/2010	189,440.00	38,906.31		2,042,743.00
NILWD- WNI, WLI SFY10	N/A	7/1/2009	6/30/2010	10,000.00			179,843.99
NILWD- TANF/GA, WFNJ, SFY 2011	N/A	7/1/2010	6/30/2011	1,858,480.00	1,560,329.36		1,908,479.21
NILWD- TANF/GA, WFNJ, SFY 2012	N/A	7/1/2011	6/30/2012	70,024.00	333,592.59		333,592.59
				2,138,894.00	1,936,099.57		4,484,226.94
NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES							
NIDHSS- Office on Aging	4275-100-046-4110-262-1004-6110	1/1/2011	12/31/2011	2,365,932.66	1,933,282.55		4,425,000.11
NIDHSS- SIBA, JACC Program	N/A	7/1/2010	6/30/2011	145,360.00			
NIDHSS- Alcohol Services Plan CY 10	7555-760-054-4219-001-LDAS-6110	1/1/2010	12/31/2010	628,736.71	83,463.23		1,079,075.27
NIDHSS- Alcohol Services Plan CY 11	7555-760-054-4219-001-LDAS-6110	1/1/2011	12/31/2011	676,200.00	1,084,861.81		1,084,861.81
NIDHSS- Public Health Priority Funding Grant, CY 2010	4230-100-046-4798-307-1002-6010	1/1/2010	12/31/2010		27,347.00		91,744.00
NIDHSS- Public Health Priority Funding Grant, CY 2011	4230-100-046-4798-307-1002-6010	1/1/2011	12/31/2011	91,744.00	91,744.00		91,744.00
NIDHSS- Sexually Transmitted Diseases	4230-100-046-4782-305-1002-6120	7/1/2010	6/30/2011	19,013.00	16,771.66		22,110.31
NIDHSS- Sexually Transmitted Diseases	4230-100-046-4782-305-1002-6120	7/1/2011	6/30/2012	2,721.00	11,213.59		11,213.59
NIDHSS- Right to Know Grant, CY 2011	4230-100-046-4771-105-1002-6110	7/1/2010	6/30/2011	11,313.75	7,092.96		7,092.96
NIDHSS- Right to Know Grant, CY 2012	4230-100-046-4771-105-1002-6110	7/1/2011	6/30/2012		8,140.34		8,140.34
				3,941,021.12	3,263,917.14		6,820,982.39
DIVISION OF YOUTH & FAMILY SERVICES:							
NIDHS/DYFS- H.S.A.C. CY 10	1630-100-016-1630-033-MMMM-6130	1/1/2010	12/31/2010		6,414.10		85,249.00
NIDHS/DYFS- H.S.A.C. CY 11	1630-100-016-1630-033-MMMM-6130	1/1/2011	12/31/2011	69,373.00	69,373.00		85,249.00
NIDHS/DYFS- Family Court, Grant-In-Aid CY 11	1610-100-016-1610-023-MMMM-6130	1/1/2011	12/31/2011	7,870.00	7,870.00		7,870.00
DIVISION OF MENTAL HEALTH SERVICES:							
NIDHS/DFD- Special Initiative & Transportation Program	7550-100-054-7550-291-LLLL-6110	7/1/2009	6/30/2010		(152.32)		169,297.20
NIDHS/DFD- Special Initiative & Transportation Program	7550-100-054-7550-291-LLLL-6110	7/1/2010	6/30/2011	15,549.30	14,575.56		34,553.86
NIDHS/DFD- Special Initiative & Transportation Program	7550-100-054-7550-291-LLLL-6110	7/1/2011	6/30/2012	10,168.20	26,068.90		57,930.90
NIDHS/DFD- Homeless CY 10	7550-100-054-7550-072-LLLL-6030	1/1/2010	12/31/2010	7,276.00	77,786.36		789,103.99
NIDHS/DFD- Homeless CY 11	7550-100-054-7550-072-LLLL-6030	1/1/2011	12/31/2011	769,104.00	773,188.63		773,188.63
NIDHS/DMHS- Mental Health Board, FY 2010	N/A			5,042.89			5,042.89
NIDHS/DMHS- Project Transition/Path CY 10	7700-100-054-S640-029-LLLL-6130	1/1/2010	12/31/2010	41,048.35	24,888.34		489,274.81
NIDHS/DMHS- Project Transition/Path CY 10 NIMAP	N/A	1/1/2010	12/31/2010	13,155.30			
NIDHS/DMHS- Project Transition/Path CY 11	7700-100-054-S640-029-LLLL-6130	1/1/2011	12/31/2011	227,122.38	300,893.30		492,949.37
NIDHS/DMHS- Project Transition/Path CY 11 NIMAP	N/A	1/1/2011	12/31/2011	46,370.10			
NIDHS/DMHS- CIACC/CART CY 10	1620-100-016-1620-013-MMMM-6130	1/1/2010	12/31/2010		6,140.18		36,813.78
NIDHS/DMHS- CIACC/CART CY 11	1620-100-016-1620-013-MMMM-6130	1/1/2011	12/31/2011	44,556.00	40,684.30		40,684.30
MENTAL HEALTH ASSOCIATION OF NJ							
NIDMHS/MHANJ- Disaster Liaison, FY 2011	N/A	N/A	N/A	2,500.00	2,500.00		2,500.00
				1,259,135.52	1,350,230.36		3,069,707.73
NEW JERSEY DEPARTMENT OF CHILDREN AND FAMILIES							
NIDCF/DCB- Suicide Prevention	1620-100-016-1620-013-MMMM-6130	N/A	N/A	5,000.00	5,000.00		5,000.00
NIDCF/DCB- Suicide Prevention	1620-100-016-1620-013-MMMM-6130	N/A	N/A	5,000.00	5,000.00		5,000.00
				10,000.00	10,000.00		10,000.00

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period From	To	Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY							
DIVISION OF CRIMINAL JUSTICE:							
NIDLP/DCJ- Sane, FY 2006, State Appropriation	1020-100-066-1020-321-YCJS-6010	7/1/1999	On-going		2,769.16		88,746.17
NIDLP/DCJ- BARF, FY 2007	1020-718-066-1020-001-YCJS-6120	N/A	N/A		708.50		61,182.23
NIDLP/DCJ- BARF, FY 2009	1020-718-066-1020-001-YCJS-6120	N/A	N/A		8,753.26		11,255.53
NIDLP/DCJ- BARF, FY 2010	1020-718-066-1020-001-YCJS-6120	N/A	N/A		34,156.50		34,156.50
NIDLP/DCJ- BARF, FY 2011	1020-718-066-1020-001-YCJS-6120	N/A	N/A	46,319.14			
NIDLP/DCJ- LEOTEF	1020-100-066-1020-314-YCJF-6120	N/A	N/A		21,086.89		43,118.66
NIDLP/DCJ- LEOTEF SFY 2011	1020-100-066-1020-314-YCJF-6120	N/A	N/A	22,245.00			
OFFICE OF ATTORNEY GENERAL:							
NIOAG/DLP/DCJ- Victim Witness Advocacy, Supplemental	FY11-100-066-1020-093	1/1/2011	6/30/2012	12,764.72	22,489.20		22,489.20
NIOAG/DLP/DCJ- LEOTEF SFY 2011 (part 2)	1020-100-066-1020-314-YCJF-6120	N/A	N/A	18,210.00			
NIOAG/DLP/DCJ- LEOTEF SFY 2011 (part 3)	1020-100-066-1020-314-YCJF-6120	N/A	N/A	13,380.00			
DIVISION OF STATE POLICE:							
NIDLP/DCJ- CERT CY'06	100-066-1200-851-YEMR-6110	N/A	N/A		113.50		4,500.00
NISP/OEM-EMPG, FY'08	N/A	N/A	N/A		6,678.35		12,487.32
				112,918.86	96,755.36		277,935.61
NEW JERSEY DEPARTMENT OF HUMAN SERVICES							
NJ Governor's Coun. On Alcohol. and Drug Abuse CY 10	2000-100-082-C001-044-U999-6010	1/1/2010	12/31/2010	641,829.32	374,846.62		674,466.36
NJ Governor's Coun. On Alcohol. and Drug Abuse CY 11	2000-100-082-C001-044-U999-6010	1/1/2011	12/31/2011	265,988.95	434,661.62		434,661.62
				907,818.27	809,508.24		1,109,127.98
DEPARTMENT OF ENVIRONMENTAL PROTECTION							
NIDEP- Clean Communities Program CY 2009	4900-765-042-4900-005-V42Y-6010	1/1/2009	12/31/2009		3,301.57		91,932.61
NIDEP- Clean Communities Program CY 2010	4900-765-042-4900-005-V42Y-6010	1/1/2010	6/30/2011		61,973.31		88,640.43
NIDEP- Clean Communities Program CY 2011	4900-765-042-4900-005-V42Y-6010	1/1/2011	12/31/2011	95,258.73	24,908.25		24,908.25
NIDEP- Recycling Program Plan - Donations	4900-752-042-4900-006-VREF-6010	1/1/1996	12/31/1996	9,112.00	1,417.00		99,960.84
NIDEP- WPBW/RSWMP	4850-100-042-4850-099-V3MB-3610	4/1/2004	3/31/2012		2,950.00		246,397.71
NIDEP/DWM- Wreck Pond Stormwater Restoration	4860-510-042-4860-041-V3MB-6110	11/20/2006	5/30/2012	834,900.40	97,796.90		1,136,206.97
NJBPU/CEP- LGEAP, P-78-09	N/A	N/A	3/31/2012	7,083.75			99,520.00
NJBPU- Clean Energy Program, Core Solar System	N/A	6/26/2009	6/26/2011	89,337.50	(1,802.50)		89,337.50
NIDEP/MTANI- Sewage Pump Out Boat	N/A	N/A	N/A	1,250.00			
NIDEP- CEHA Grant, CY 2010	4855-100-042-4855-151-V83K-6010	1/1/2010	6/30/2011	119,595.00	47,871.98		287,064.00
NIDEP- CEHA Grant, CY 2010	4855-100-042-4855-151-V83K-6010	1/1/2010	12/31/2010		4,766.57		70,000.00
NIDEP- CEHA Grant, CY 2011	4855-100-042-4855-151-V83K-6010	1/1/2011	12/31/2011	46,662.00	268,206.00		268,206.00
NIDEP- CEHA Grant, CY 2011	4855-100-042-4855-151-V83K-6010	1/1/2011	12/31/2011		64,564.81		64,564.81
NIDEP- Solid Waste Services Grant Tax-2005/2007	4900-758-042-4900-000-000-000	8/1/2008	1/31/2012		269,789.11		761,352.69
NIDEP- 2009 Recycling Enhancement Act	4900-752-042-4900-007-V42Y-6010	12/31/2009	12/31/2011		865.79		865.79
NIDEP- 2009 Recycling Enhancement Act Bonus	4900-752-042-4900-008-V42Y-6010	12/31/2009	12/31/2011		303,400.00		303,400.00
NIDEP- 2010 Recycling Enhancement Act	4900-752-042-4900-008-V42Y-6010	6/30/2011	5/31/2013	800,000.00			
				2,003,199.38	1,150,008.79		3,632,357.60

COUNTY OF MONMOUTHSCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2011

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period From To	Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
DEPARTMENT OF COMMUNITY AFFAIRS						
NIDCA- HPP (Linkages), FY 2011	2008-100-022-8020-099-F150-6110	8/1/2010 7/31/2011	44,635.00	44,635.00		44,635.00
NIDCA- Smart Future, Coastal	8049-100-022-8049-006-FSMR-6120	10/8/2004 12/31/2010	124,000.00			174,000.00
NIDCA- SHARE Grant	2007-100-022-8030-658-FFFF-6020	7/1/2006 12/31/2010	14,824.80			215,022.88
NIDCA- USF-CWA	2010-100-022-8050-B13-FFFF-6110	7/1/2010 6/30/2011	7,289.00			
NIDCA- Lead Education Outreach Program	8050-745-022-8050-001-FLEO-6130	7/1/2008 9/30/2009	31,061.39	276.52		399,723.67
NIDCA- Lead Identification and Lead Testing	8050-745-022-8050-001-PLFT-6130	6/1/2009 5/31/2010		2,469.40		89,248.46
NIDCA- Lead Education Outreach Program	8050-745-022-8050-001-FLEO-6130	7/1/2010 9/30/2011	261,073.69	263,182.58		348,573.69
			482,883.88	310,563.50		1,271,203.70
NEW JERSEY JUVENILE JUSTICE COMMISSION						
NJJJC- State Community Partnership CY10	1500-100-066-1500-007-YSAC-6010	1/1/2010 3/31/2011	153,031.81	83,979.65		579,609.90
NJJJC- State Community Partnership CY11	1500-100-066-1500-007-YSAC-6010	1/1/2011 12/31/2011	330,613.93	452,838.17		533,859.76
NJJJC- Family Court CY 10	1500-100-066-1500-021-YSAC-6010	1/1/2010 3/31/2011	147,631.88	44,962.27		276,683.00
NJJJC- Family Court CY 11	1500-100-066-1500-021-YSAC-6010	1/1/2011 12/31/2011	161,078.30	207,622.19		207,622.19
			792,355.92	789,402.28		1,591,774.85
DIVISION OF SOCIAL SERVICES						
GENERAL ASSISTANCE						
General Assistance	N/A	1/1/2011 12/31/2011	3,354,270.00	3,245,981.00		3,245,981.00
Tanf	N/A	1/1/2011 12/31/2011	1,289,412.00	1,474,721.00		1,474,721.00
WFNJ-Omega	N/A	1/1/2011 12/31/2011	398,720.00	390,136.00		390,136.00
Child Support	N/A	1/1/2011 12/31/2011	928,893.00	895,864.00		895,864.00
ADMINISTRATIVE COSTS OF PUBLIC ASSISTANCE PROGRAM:						
WFNJ	N/A	1/1/2011 12/31/2011	203,393.00	203,393.00		203,393.00
General Assistance	N/A	1/1/2011 12/31/2011	1,021,937.00	1,173,998.00		1,173,998.00
DIVISION OF FAMILY DEVELOPMENT						
Food Stamp Program	N/A	1/1/2011 12/31/2011	994,948.00	994,948.00		994,948.00
			8,171,573.00	8,379,041.00		8,379,041.00
MISCELLANEOUS STATE PROGRAMS						
NJOHSP-NIDEX, FY 2008	N/A	12/1/2008 4/30/2011	17,800.00	17,800.00		38,000.00
NJOHSP- CARS-E Program	N/A	N/A N/A	43,582.77	43,582.15		43,582.15
NIDARM- PARIS Grants Program	2545-100-074-2545-033-S003-6130	9/1/2009 4/30/2011		311,462.57		1,037,161.07
NIDOS- Cooperative Marketing Grant	2539-100-074-2539-005-S003-6130	4/26/2011 9/15/2011	15,000.00	15,000.00		18,750.00
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SVSC						
NJOIT/OETS- 9-1-1- PSAP General Assistance	2034-100-882-SBE7-081-U0AB-6120	7/1/2008 6/30/2009		210,776.02		333,714.20
			76,663.77	598,620.74		1,471,207.42
			\$ 28,398,139.31	\$ 31,897,475.56	\$ 1,240.34	\$ 97,000,163.58
TOTAL STATE FINANCIAL ASSISTANCE						

COUNTY OF MONMOUTH
SUPPLEMENTARY INFORMATION
FEDERAL AND STATE
FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2011

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION

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.

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
NOTES TO SCHEDULES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION (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, 2011 has been calculated to be a total of \$8,342,240.33. For the period January 1, 2011 through December 31, 2011, interest earned totaled \$1,240.34. 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, 2011

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

Year ended December 31, 2011

PART I - 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)

10.561	NJDFD- ARRA, Food Stamp Administration, FY'10
10.561	NJDFD- ARRA, Food Stamp Administration, FY'09&10
14.156	Low Income HSG Assistance Program
14.239	Home Investment Partnership Program
16.606	USDOJ/BJA- SCAAP, FFY 2011
16.738	NJDLPS/DCJ- Megan's Law FFY 11
16.738	NJOAG/DLPS/DCJ- Task Force Program, JAG 1-13TF-09
16.803	NJDLPS/DCJ-JAG, ARRA 1/1/10 - 6/30/11
16.804	USDOJ/OJP- ARRA, FY'09 JAG, Local Solicitation
17.258	NJLWD-ARRA, WIA, Adult
17.258	NJDOL- WIA (Adult) 7/1/09 - 6/30/12
17.259	NJLWD-ARRA, WIA, Youth, PY 2008
17.259	NJDOL- WIA (Youth) 7/1/09 - 6/30/12
17.26	NJLWD-Financial Sector National Emergency Grant
17.26	NJLWD-ARRA, WIA, Dislocated Worker
17.26	NJDOL- WIA (Dislocated Worker) 7/1/09 - 6/30/12
17.26	NJLWD-BRAC/NEG, PY 2009 & PY 2011
17.26	NJLWD- WIA, WIB, PY 10 ARRA
17.26	NJDOL- WIA, WIB, PY 2010 (SFY 2011)
17.267	NJDOL- WIA PY 09, PY 10, PY 11

(continued)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2011

Federal Awards Section (continued)

20.205	NJDOT- Halls Mills Road Scoping Study
20.205	NJDOT-Bayshore Ferry Term, Phase 2A
20.205	NJIT/NJTPA- Bridge S-17 Design
20.205	NJDOT- ARRA, UECSI, FY 2010
20.205	NJDOT- ARRA, County Bridge MN-10, FY 2009
20.205	NJDOT- ARRA, CRRP, CY 2010
20.205	NJDOT-FHA- CR 6 Bridge (M-14) (Desig)
20.205	NJDOT- Bridge S-17, ROW Acquisition
20.205	NJDOT- Bridge O-10 Design
20.205	NJDOT-CR 537, Corridor Section A
20.205	NJDOT/FHWA- Bayshore Ferry Parking
20.207	NJIT/NJTPA- Bridge Scoping Project
81.128	USDOE-ARRA, EECBG
93.563	Child Support
	Administrative Costs Relating to Public Assistance Program:
93.023	Title IV D, Child Support
10.551	Food Stamp Program

8. The threshold for distinguishing Type A and B programs was \$ 2,099,807

9. The County of Monmouth was determined to be a low-risk auditee.

State Awards Section

7. The programs tested as major programs were:

GMIS Number(s)Name of State Program

6320-480-078-6320-AKD-TCAP-6010	NJDOT- County Bridge, MN 29, FY 2009
572-078-6220-035-TCAP-6010	NJDOT- 1999 Bridge Bond Program
6320-480-078-6320-AKC-TCAP-6010	NJDOT- Disc Fd, Scoping Bridge S-31
6320-480-078-6320-AKL-TCAP-6010	NJDOT- County Bridge MA-14/CR 6, FY 2006
N/A	NJDOT- CR 527, Siloam Road
6320-480-078-6320-AKL-TCAP-6010	NJDOT- Bridge U-12
N/A	NJDOT- Transportation Trust Fund, Bridges W7,8 and 9
6320-480--078-6320-AKM-TCAP-6010	NJDOT- Local Bridges, Future Needs Program
N/A	NJDOT- County Bridge Inspections
N/A	NJDOT- County Bridge HL-72, FY 2011
N/A	NJDOT/TTF- 2002 - 2009 ATP
6320-480-078-6320-AG4-TCAP-6010	NJDOT/TTF- 2003 ATP
6320-480-078-6320-AG4-TCAP-6010	NJDOT/TTF- 2004 ATP
6320-480-078-6320-AG4-TCAP-6010	NJDOT/TTF- 2006 ATP
6320-480-078-6320-AJW-TCAP-6010	NJDOT/TTF- 2007 ATP

(continued)

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2011

State Awards Section (continued)

6320-480-078-6320-AJW-TCAP-6010	NJDOT/TTF- 2008 ATP
6320-480-078-6320-AJW-TCAP-6010	NJDOT/TTF- 2009 ATP
6320-480-078-6320-AJL-TCAP-6010	NJDOT-SR 34 & Lloyd Rd Project, FY 05-08
6320-480-078-6320-252-Z52-TCAP-6110	Steiner Equities-Off-Tract Road Devp - State Aid Hwy. Proj.
1500-100-066-1500-007-YSAC-6010	NJJJC- State Community Partnership CY10
1500-100-066-1500-007-YSAC-6010	NJJJC- State Community Partnership CY11
1500-100-066-1500-021-YSAC-6010	NJJJC- Family Court CY 10
1500-100-066-1500-021-YSAC-6010	NJJJC- Family Court CY 11
N/A	NJDOL-WIB, WDPP, PY'09
N/A	NJLWD- WIB, PY'09
N/A	NJLWD-TANF/GA, WFNJ SFY'10
N/A	NJLWD- WNJ, WLL SFY'10
N/A	NJDOL-WIB, WDPP, PY'10
N/A	NJLWD- TANF/GA, WFNJ, SFY 2011
N/A	NJDOL-WIB, WDPP, PY'11
N/A	NJLWD- TANF/GA, WFNJ, SFY 2012
N/A	General Assistance
N/A	Tanf
N/A	WFNJ-Omega
N/A	Child Support
N/A	Administrative Costs Relating to Public Assistance Program:
N/A	General Assistance
N/A	Division of Family Development - Food Stamp Program

8. The threshold for distinguishing Type A and B programs was \$ 958,742

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, 2011

PART 2 – FINDINGS – FINANCIAL STATEMENT 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 *Government Auditing Standards*.

None noted.

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2011

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
SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL AND STATE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2011

COUNTY OF MONMOUTH, NEW JERSEY

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

Year ended December 31, 2011

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 *Government Auditing Standards*, U.S. OMB Circular A-133 and New Jersey OMB Circular 04-04.

STATE AWARDS

No prior year findings

FEDERAL AWARDS

No prior year findings