

COUNTY OF ATLANTIC, NEW JERSEY

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

Year ended December 31, 2005

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

No prior-year findings.

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2005

Part 3 - Schedule of Federal and State Award Findings and Questioned Costs

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

None noted.

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2005

Part 2 - Schedule of Financial Statement Findings

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

None noted.

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

Year ended December 31, 2005

Part 1 - Summary of Auditor's Results

Financial Statement Section

- A) Type of auditor's report issued: Qualified
- B) Internal control over financial reporting:
- 1) Material weakness(es) identified? Yes X No
- 2) Reportable condition(s) identified that are not considered to be material weaknesses? Yes X No
- C) Noncompliance material to financial statements noted? Yes X No

Federal Awards Section

- D) Internal control over compliance:
- 1) Material weakness(es) identified? Yes X No
- 2) Reportable condition(s) identified that are not considered to be material weaknesses? Yes X No
- E) Type of auditor's report issued on compliance for major programs? Unqualified
- F) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))? Yes X No

G) Identification of major programs:

CFDA Number(s)

97.067

17.207

17.267

17.257

93.043

93.569

Homeland Security

Work First New Jersey

Work Incentive Award

Workforce Learning Link

Title III-B and C-1

Children and Family Initiative

- H) Dollar threshold used to distinguish between Type A and Type B programs? \$466,511.90
- I) Auditee qualified as low-risk auditee? X Yes No

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

Year ended December 31, 2005

5. Public Assistance Grants

The County is the recipient of the following 2005 assistance grants which have been audited separately by the State of New Jersey and are not included in the Schedules of Awards contained in this report:

Grant Program

Public Assistance

The operations of the County Welfare Department include state aid received from the Department of Human Services, which is subject to audit only by the state representatives and, accordingly, the County Welfare Department grants are not included in the accompanying Schedule of Awards.

6. Sub-Recipients

The County has engaged various sub-recipients to administer a number of Federal and State Aid Programs.

COUNTY OF ATLANTIC, NEW JERSEY

NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

Year ended December 31, 2005

2. Relationship to General Purpose Financial Statements

Amounts reported in the Schedules of Federal and State Financial Assistance do not agree with amounts in the County's financial statements. Financial assistance revenue and expenditures are reported in the County's financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services.

	<u>Expenditures</u>
Grant Appropriation Reserves	\$ 29,676,107.69
Less: Private Foundations	<u>(250,753.54)</u>
	29,425,354.15
Capital Transportation Interest	519,729.67
Trust Fund	56,438.21
Public Health Grant Expenditure	<u>2,311,812.92</u>
Federal and State Financial Assistance	<u>\$ 32,313,334.95</u>

3. Indirect Costs

To facilitate equitable distribution of common purpose costs benefiting more than one grant or program, the County negotiated a County-wide indirect cost allocation plan with its cognizant federal agency, the U.S. Department of Health and Human Services.

4. Commitments and Contingencies

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

Also, any findings and questioned costs noted may be subject to disallowance by grantor agencies.

The County has entered into various contracts with sub-recipients and other contractors to perform services or provide goods in the effort to administer such grants. Thus, the County has commitments to meet the various conditions of such contracts.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE

Year ended December 31, 2005

1. Organization and Basis of Presentation

Organization

The County of Atlantic, New Jersey ("County") is the prime sponsor and recipient of various federal and state grant funds. The County has delegated the administration of grant programs and the reporting function to various departments within the County. Substantially all grant and program cash funds are commingled with the County's other funds, although each grant is accounted for separately within the County's financial records. The Treasurer's Office of the County performs accounting functions for all grants.

Basis of Accounting

The County of Atlantic federal and state grants are presented within the County's overall financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Modifications of the accrual basis follow:

- a) Expenditures are recorded on the Schedules of Financial Assistance as encumbered.
- b) Prepaid expenditures are not recorded.
- c) Obligations for employees' vested vacation and sick leave are recorded as expenditures when paid.
- d) Revenues are recorded on the Schedules of Financial Assistance when anticipated in the Budget.
- e) Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

Local Contributions

Local matching contributions are required by certain grants either in cash or in-kind. In-kind costs are determined based on percentages obtained from an indirect cost study purchased by the County from an outside consultant (See Note 2). The study discloses an in-depth analysis of departmental costs. The percentages are then applied to certain direct costs to determine the appropriate in-kind amount, accordingly.

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE
Year ended December 31, 2005

Department/Program Title	State Account Number	Grant Period	State Share	Local Share	Cash Receipts	2005 Expenditures	Cumulative Expenditures
Department of Community Affairs:							
SHARE 2005	05-100-022-8030-656-FFFF-6120	07/01/04-12/31/06	20,000.00			6,000.00	6,000.00
Handicapped/Disabled Rec 06	8050-100-022-8050-033&184-F157-6120	01/01/06-12/31/06	16,125.00	3,225.00	3,225.00		
Handicapped/Disabled Rec 05	100-022-8050-184-F157-6120	01/01/05-12/31/05	27,600.00	4,600.00	12,650.00	27,522.65	27,522.65
Handicapped/Disabled Rec 04	100-022-8050-184-F157-6120	01/01/04-12/31/04	23,000.00	4,600.00	12,103.00	(3,306.49)	24,181.40
Handicapped/Disabled Rec 03	98-100-022-8050-035-F157	01/01/03-12/31/03	24,000.00	4,800.00	3,423.90		20,466.75
Total Department of Community Affairs			110,725.00	17,225.00	31,403.80	30,216.16	78,184.80
Division of Office Information Technology:							
Enhanced 911 Equipment Grant FY05	2034-100-082-SBE7-050-U0AB-6110	01/01/04-12/31/06	200,000.00			88,938.00	88,938.00
County 911 Coordinator Funding FY05	2034-100-082-SBE7-050-U0AB-6110	01/01/05-12/31/06	25,000.00		25,000.00	5,632.57	5,632.57
County 911 Coordinator Funding FY04	2034-100-082-SBE7-050-U0AB-6110	01/01/04-12/31/04	11,111.00			449.80	11,045.48
Total Division of Office Information Technology			236,111.00		25,000.00	95,020.47	105,616.05
Department of State:							
Division of Archives and Record Management:							
Paris Grant 05-06	05-100-074-2545-033-6110	07/01/05-06/30/06	1,141,789.00		296,680.00	403,505.31	403,505.31
Historical Commission:							
General Operating Support FY 04	04-100-074-2545-105-6110	07/01/04-06/30/05	20,000.00		16,000.00	19,998.74	19,998.74
General Operating Support FY 03	05-100-074-2545-105-6110	09/01/02-06/30/02	35,000.00			(3.27)	34,972.61
New Jersey State Council on the Arts:							
Council on the Arts Co - Sponsored Project FY 03	100-074-2530-032-6130	01/01/03-12/31/03	15,000.00		15,000.00		15,000.00
Council on the Arts Local Arts Program FY 05	2530-100-074-2530-032-S003-6130	01/01/05-12/31/05	105,593.00			105,521.00	105,521.00
Council on the Arts Local Arts Program FY 04	2530-100-074-2530-032-S003-6130	01/01/04-12/31/04	87,718.00		16,447.00	(545.50)	86,122.85
Council on the Arts Local Arts Program FY 03	2530-100-074-2530-032-S003-6130	07/01/02-06/30/03	93,916.00		23,479.00		93,903.85
Council on the Arts Local Arts Program FY 01	2530-100-074-2530-032-R3-6130	07/01/00-06/30/01	87,328.00			(21.24)	85,303.18
Council on the Arts Multi-Cultural FY 03	105-074-2530-032-6130	01/01/03-12/31/03	45,000.00		11,250.00		45,000.00
Total Department of State			1,631,354.00		378,856.00	528,455.04	893,327.54
NJ Governor's Council on Alcohol & Drug Abuse:							
Alliance for Prevention of Drug & Alcohol Abuse 05	4219-024-6110	01/01/05-12/31/05	328,294.04		42,500.03	42,500.03	42,500.03
Alliance for Prevention of Drug & Alcohol Abuse 04	4219-024-6110	01/01/04-12/31/04	321,481.23		216,839.66	216,839.66	265,465.30
Total NJ Governor's Council on Alcohol & Drug Abuse			649,775.27		259,339.69	259,339.69	308,965.33
Total State Financial Assistance			\$ 58,414,375.34	\$ 2,265,122.98	\$ 19,821,067.89	\$ 16,762,938.44	\$ 42,782,869.49

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year ended December 31, 2005

Department/Program Title	State Account Number	Grant Period	State Share	Local Share	Cash Receipts	2005 Expenditures	Cumulative Expenditures
Department of Health:							
Division of Health Services:							
Topoff 2005	4230-100-046-4E05-364-1002-6110	N/A	20,000.00		20,000.00	20,000.00	20,000.00
Atlantic Emergency Exercises FY03	4788-371-6110	05/01/03-04/30/04	25,000.00			25,000.00	25,000.00
Public Health Emergency Exercise 04-05	4230-100-046-4E05-362-1002-6140	07/01/04-06/30/05	33,333.00	2,800.00	32,057.00	269.42	34,857.00
Early Intervention Service Coordinator FY05-06	4575-233-6140-5077-4575-II-6140	07/01/05-06/30/06	260,500.00			14,720.00	34,857.00
Early Intervention Service Coordinator FY04-05	4575-233-6140-5077-4575-II-6140	07/01/04-06/30/05	266,650.00			103,184.37	103,184.37
Right to Know 2005	4230-100-464-742-105	01/01/05-12/31/05	10,544.00		256,379.53	155,120.64	256,379.53
Right to Know 2004	4230-100-464-742-105	01/01/04-12/31/04	10,544.00		7,808.00	10,544.00	10,544.00
PH Preparedness & Response for BT 05-06	100-046-4610-360-1002-6120	08/31/05-08/30/06	443,361.00	13,362.00	377,881.00	109,734.00	109,734.00
PH Preparedness & Response for BT 04-05	100-046-4610-360-1002-6120	08/31/04-08/30/05	546,721.00	102,081.00	471,000.00	622,351.00	622,351.00
PH Preparedness & Response for BT 03-04	160-046-4610-360-1002-6120	08/31/03-08/30/04	486,738.00	210,489.00	389,277.00		642,102.00
Total Department of Health			1,223,391.00	328,712.00	1,086,138.53	887,572.43	1,834,695.90
Division of Alcoholism, Drug Abuse & Addiction Service:							
Comprehensive Alcohol/Drug Abuse Grant 2005	4240-100-046-4052-25	01/01/05-12/31/05	633,019.00	75,513.00	369,786.00	596,033.00	596,033.00
Comprehensive Alcohol/Drug Abuse Grant 2004	4240-100-046-4052-25	01/01/04-12/31/04	589,811.00	73,502.00	194,982.54	131,494.00	660,624.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			1,222,830.00	149,015.00	564,777.54	727,527.00	1,256,657.00
Division of Senior Affairs:							
Statewide Respite Care FY05	4275-491-046-4143-082-1004-6140	01/01/05-12/31/05	222,384.00	8,000.00	224,659.00	186,678.24	186,678.24
Statewide Respite Care FY04	4275-491-046-4143-082-1004-6140	01/01/04-12/31/04	178,615.00	8,000.00	(19,608.71)	7,977.97	163,509.42
Total Division of Senior Affairs			400,999.00	16,000.00	205,050.29	194,656.21	350,177.66
Department of Human Services:							
Atlantic Decontamination Trailer	4788-371-6110	05/01/03-09/30/03	75,000.00		75,000.00	50.00	75,000.00
Youth Shelter Security Enhancement FY05	7570-548-054-7570-001-L111-7110	01/01/05-12/31/05	22,387.00	7,463.00	27,611.00		
Family Worker Outreach Program FY05-06	7550-100-054-7550-284-L111-6030	07/01/05-06/30/06	35,455.00		9,000.00		
Family Worker Outreach Program FY04-05	7550-100-054-7550-284-L111-6030	07/01/04-06/30/05	34,931.00			35,455.00	35,455.00
Addressing Pregnancy Prevention Initiative FY04	7570-100-054-7570-319-L111-6130	07/01/03-06/30/04	57,443.00			(16,859.46)	16,860.54
CFI & APPI 05-08	7570-100-054-7570-013-L111-6130	07/01/05-08/30/06	1,430,300.00		715,115.20	(25,031.10)	32,411.90
CFI & APPI 04-05	7550-100-054-7550-465-L111-6130	07/01/04-06/30/05	1,409,094.00			1,359,142.50	1,359,142.50
Children and Family Initiative 03-04	7570-100-054-7570-381-L111-6130	07/01/03-06/30/04	1,304,000.00		703,884.00	130,541.94	1,391,125.98
Children and Family Initiative 02-03	7570-100-054-7570-381-L111-6130	07/01/02-06/30/03	1,266,000.00		898.93	(1,986.11)	1,296,900.00
Total Department of Human Services			5,636,540.00	7,463.00	1,531,509.13	1,481,312.77	5,476,026.99
Department of Law and Public Safety:							
Division of Criminal Justice							
Body Armor Replacement FY06	1020-718-066-1020-001-YCJS-6120	N/A	33,889.16		33,889.16		33,047.84
Body Armor Replacement FY05	1020-718-066-1020-001-YCJS-6120	N/A	35,386.10		35,386.10		34,051.79
Body Armor Replacement FY04	1020-718-066-1020-001-YCJS-6120	N/A	34,051.79			1,178.65	108,877.06
Insurance Fraud Prevention FY05	1020-100-066-1020-305-YINV-6110	01/01/05-12/31/05	143,072.00		78,479.98	108,877.06	108,877.06
Insurance Fraud Prevention FY04	1020-100-066-1020-305-YINV-6110	01/01/04-12/31/04	220,359.00		93,123.92	3,822.93	207,701.75
Office of Emergency Management:							
HIMEPHLS 2005	1200-100-066-1200-833-YEMR-2120	07/01/05-09/30/05	8,118.00		8,118.00		1,257.90
CERT Trailer Supplies 2005	1200-100-066-1200-851-YEMR-6110	07/13/05-10/13/05	1,270.89		1,270.89		994.04
CERT Equipment FY04	1200-100-066-1200-851-YEMR-6110	N/A	1,000.00			155.00	3,890.13
CERT FY03	1200-100-066-1200-851-YEMR-6110	01/01/03-12/31/03	12,061.53			53.00	12,053.73
Juvenile Justice Commission:							
State Facilities Education Act 05-06	1500-100-066-1500-032-YCAC-6010	07/01/05-08/30/06	184,500.00		92,250.00	184,500.00	184,500.00
State Facilities Education Act 04-05	1500-100-066-1500-032-YCAC-6010	07/01/04-06/30/05	180,000.00		90,000.00	90,000.00	180,000.00
Detention Diversion CY05	1500-100-066-1500-083-YC3P-6130	01/01/05-12/31/05	37,132.00		37,132.00		37,132.00
Detention Diversion CY04	1500-100-066-1500-083-YC3P-6130	01/01/04-12/31/04	37,132.00			37,132.00	37,132.00
Program Services CY05	1500-100-066-1500-007-YCAC-6010	01/01/05-12/31/05	311,770.00		3,097.00	291,956.88	291,956.88
Program Services CY04	1500-100-066-1500-007-YCAC-6010	01/01/04-12/31/04	305,630.00		154,437.00	12,941.01	287,140.70
Program Services CY03	1500-100-066-1500-007-YCAC-6010	01/01/03-12/31/03	301,795.00			36,385.21	252,795.00
Program Management CY05	1500-100-066-1500-007-YCAC-6010	01/01/05-12/31/05	50,000.00		18,785.00	48,726.62	48,726.62
Program Management CY04	1500-100-066-1500-007-YCAC-6010	01/01/04-12/31/04	50,000.00			4,045.08	50,000.00
Total Department of Law and Public Safety			1,951,167.47		681,047.05	856,173.09	1,771,357.52

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year ended December 31, 2005

Department/Program Title	State Account Number	Grant Period	Grant Award		Cash Receipts	2005 Expenditures	Cumulative Expenditures
			State Share	Local Share			
Department of Transportation:							
Capital Transportation LLP - Somers Pkwy/Lndg	N/A	N/A	\$ 1,985,000.00		\$ 281,152.45	\$ 173,710.00	\$ 173,710.00
Capital Transportation LLP - Third Street	N/A	N/A	396,900.00		750,000.00	396,900.00	396,900.00
Capital Transportation LLP - Washington & Franklin			350,580.00			(21,094.04)	329,486.96
Discretionary Aid FY02	6320-480-078-6320-AEB-TCAP-6110	01/01/02-12/31/02	1,500,000.00			69,415.61	1,500,000.00
Discretionary Aid FY00	6320-480-078-6320-AFH-TCAP-6010	N/A	500,000.00			772,576.69	1,500,000.00
Discretionary Aid FY01	6320-480-078-6320-ADB-TCAP-6010	N/A	1,500,000.00			51,978.91	1,500,000.00
Discretionary Aid FY07	6320-480-078-6320-608-TCAP-6010	N/A	51,978.91			518,729.67	518,729.67
Capital Transportation Program - Interest Earned						255,678.46	255,678.46
Capital Transportation ATP FY05	6320-480-078-6320-AJE-TCAP-6010	N/A	2,685,000.00		2,685,000.00		2,685,000.00
Capital Transportation FY04	6320-480-078-6320-AIF-TCAP-6010	07/01/03-N/A	2,685,000.00			1,770,711.90	2,171,344.95
Capital Transportation FY03	6320-480-078-6320-AGA-TCAP-6010	07/01/02-N/A	2,685,000.00			290,711.52	1,102,014.04
Capital Transportation FY02	6320-480-078-6320-AFF-TCAP-6010	07/01/01-N/A	2,685,000.00			(13,911.43)	2,009,310.98
Capital Transportation FY01	6320-480-078-6320-669-TCAP-6010	07/01/00-N/A	2,644,000.00			330,305.20	2,629,710.35
Capital Transportation FY00	6320-480-078-6320-AA7-TCAP-6010	07/01/99-N/A	2,972,000.00			26,079.68	2,967,725.00
Capital Transportation FY02	6320-480-078-6320-149-TCAP-6010	07/01/01-N/A	732,000.00			2,263.37	732,000.00
Casino Revenue Transportation CY05	SCARDRTAP	01/01/05-12/31/05	714,161.74		274,410.81	689,627.27	689,627.27
Casino Revenue Transportation CY04	SCARDRTAP	01/01/04-12/31/04	666,017.00		404,490.53	1,804.54	624,094.63
Shore Road Sec 1 FY03		N/A	744,357.00		168,781.57	682,461.57	682,461.57
Local Bridge Bond Program FY01	6320-480-078-6320-023-TCAP-6010	09/19/01-N/A	6,621,239.07			2,428,810.00	6,621,239.07
Total Department of Transportation			34,118,243.72		5,238,420.93	7,743,033.38	22,257,937.79
Department of Education:							
HUB Libraries 05-06	52-0-5414000-58100	05/01/05-04/30/06	14,630.00		14,630.00	5,662.77	5,662.77
HUB Libraries 04-05	52-0-5414000-58100	05/01/04-04/30/05	59,945.00		19,930.00	50,743.64	59,930.36
Digitalization Grant 2005/2006	56-0-131000-56100	08/01/05-08/31/06	20,000.00		16,000.00		
Collection Development 2003/2004	52-0-5414000-58100	02/01/03-01/31/04	12,124.00		606.00	31.80	11,472.66
Total Department of Education			106,699.00		51,166.00	56,438.21	77,085.79
Department of Environmental Protection and Energy:							
Water Conservation Campaign 2005	4850-100-042-4850-099-V3MB-6110	01/02/05-12/31/05	167,047.14		61,372.03	167,047.14	167,047.14
Stormwater Regulation Program 04-07	4850-100-042-4850-118-V4R2-6110	03/01/04-02/28/07	20,000.00		10,000.00	10,000.00	10,000.00
Open Space Acquisition Project FY04	4875-100-042-4800-002-V22G-6120	N/A	800,000.00	\$ 800,000.00	424,587.55	791,347.60	990,874.21
Open Space Acquisition Project FY02 - 225	4875-100-042-4875-351-V22G-6120	N/A	2,000,000.00		255,016.75	(720.00)	1,143,988.88
Regional Drainage Basin Project FY04	4885-100-42-4885-123-V87B-6110	09/01/01-12/31/05	2,000,000.00				1,999,280.00
State Domestic Preparedness Equipment Program	1200-100-066-1200-710-YEMR-6131	03/28/02-03/27/05	97,002.00		38,828.16	93,857.17	93,857.17
Clean Communities CY 2005	4900-765-042-4900-005-V42Y-6020	01/01/05-12/31/05	51,365.53		61,365.53	51,365.53	51,365.53
Clean Communities CY 2004	4900-765-042-4900-005-V42Y-6020	01/01/04-12/31/04	51,708.45			1,507.21	51,708.45
Clean Communities CY 2003	4900-765-042-4900-005-V42Y-6020	01/01/03-12/31/03	49,913.83			724.60	49,913.83
County Environmental Health Act 2005	4855-100-042-4855-075	01/01/05-12/31/05	211,500.00	159,500.00	80,928.00	285,666.00	285,666.00
County Environmental Health Act 2004	4855-100-042-4855-075	01/01/04-12/31/05	549,533.00	90,240.00	482,436.00	113,834.00	629,839.00
County Environmental Health Act 2003	4855-100-042-4855-075	01/01/03-06/30/04	323,500.00	102,316.00	4,125.00		414,452.00
Total Department of Environmental Protection and Energy			6,321,599.95	1,152,056.00	1,389,669.02	1,420,672.08	5,887,902.21
Department of Agriculture:							
Atlantic Blueberry Co. Acquisition 2005	733-010-3380-012-CCCC-6010	N/A	1,870,669.93	594,651.98	2,465,521.91	2,465,521.91	2,465,521.91
Total Department of Agriculture			1,870,669.93	594,651.98	2,465,521.91	2,465,521.91	2,465,521.91
Military and Veteran Affairs:							
Veterans Transportation FY05-06	3610-100-067-3610-068-PVET-6130	07/01/05-06/30/06	17,000.00		4,248.00	6,152.00	6,152.00
Veterans Transportation FY04-05	3610-100-067-3610-058-PVET-6130	07/01/04-06/30/05	17,000.00		9,920.00	10,848.00	17,000.00
Total Military and Veteran Affairs			34,000.00		14,168.00	17,000.00	23,152.00

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS
Year ended December 31, 2005

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Federal Share	Local Share	2005 Cash Receipts	2005 Expenditures	Cumulative Expenditures
Department of Transportation: State Department of Transportation: Pass through from NJ Transit: Urban Mass Transit - CARTS FY06	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/05-06/30/06	287,470.00	84,585.00	283,373.00	207,657.00	207,657.00
Urban Mass Transit - CARTS FY05	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/04-06/30/05	263,373.00	65,544.00	60,750.00	162,773.00	328,917.00
Urban Mass Transit - CARTS FY04	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/03-06/30/04	235,896.00	78,302.00	60,750.00	67,500.00	271,068.21
Urban Mass Transit - CARTS FY03	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/02-06/30/03	220,786.00	63,581.00	11,413.75	60,000.00	60,000.00
Community Shuttle Program FY03	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	08/26/02-08/26/05	60,000.00	5,409.73	36,197.25	40,119.89	40,119.89
JARC Grant FY03-05	20.516	FTA: 69-1129-0-1-401; 69-8303-0-2-401	01/01/03-12/31/06	97,500.00	41,772.43	30,871.09	97,500.00	97,500.00
JARC Grant FY02	20.516	FTA: 69-1129-0-1-401; 69-8303-0-2-401	N/A	175,000.00	175,000.00	112,000.00	350,000.00	350,000.00
JARC Grant FY01	20.516	FTA: 69-1129-0-1-401; 69-8303-0-2-401	03/09/01-06/03/03	175,000.00	175,000.00	112,000.00	350,000.00	350,000.00
Pass through from SJTPO: State Department of Transportation FY06	20.xxx	N/A	07/01/05-08/30/06	67,200.00	16,891.10	60,800.00	33,600.00	33,600.00
Sub-Regional Transportation FY05	20.xxx	N/A	07/01/04-06/30/05	60,800.00	60,800.00	30,400.00	30,400.00	60,800.00
Department of Law and Public Safety: Office of Highway Safety: Click It or Ticket 2005	20.602	1160-100-066-1160-113-YHTS-6120	05/23/05-09/05/05	4,000.00	3,548.54	3,548.54	3,548.54	3,548.54
Buckle Up South Jersey 2005	20.602	1160-100-066-1160-113-YHTS-6120	11/14/05-12/18/05	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Cares for Kids Grant FY04-05	20.602	1160-100-066-1160-113-YHTS-6120	10/01/04-09/30/05	10,500.00	1,347.56	1,347.56	1,347.56	1,347.56
County DWI 2005	20.605	1160-100-066-1160-125-YHTS-6020	07/01/05-09/30/05	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
You Drink, You Drive, You Lose 2005	20.605	1160-100-066-1160-125-YHTS-6020	08/19/05-09/30/05	4,000.00	3,271.38	3,271.38	3,271.38	3,271.38
National Recreation Trails FY03	20.219	69-8083-07-401	08/28/03-08/28/04	25,000.00	25,000.00	25,000.00	15,024.00	48,952.64
Recreational Trails Program 04-07	20.219	69-8083-07-401	08/31/04-08/31/07	12,160.00	3,040.00	71,180.87	4,682.78	15,024.00
Traffic Safety Program 05-06	20.600	1160-100-066-1160-047-YHTS-6010	10/01/05-09/30/06	84,670.00	84,670.00	71,180.87	71,180.87	71,180.87
Traffic Safety Program 04-05	20.600	1160-100-066-1160-047-YHTS-6010	10/01/04-09/30/05	17,610.00	17,610.00	71,180.87	71,180.87	71,180.87
Total Department of Transportation				1,799,415.00	495,092.00	722,955.61	683,976.21	1,924,923.97
Department of Law and Public Safety: Juvenile Justice Commission: Juvenile Accountability Incentive Blk Grant CY06	16.523	1500-100-066-1500-121-YJAC-6010	01/01/06-12/31/06	33,414.00	3,713.00	3,713.00	36,201.00	36,201.00
Juvenile Accountability Incentive Blk Grant CY05	16.523	1500-100-066-1500-121-YJAC-6010	01/01/05-12/31/05	32,581.00	3,620.00	8,129.44	41,347.36	77,562.00
Juvenile Accountability Incentive Blk Grant CY04	16.523	1500-100-066-1500-121-YJAC-6010	01/01/04-12/31/04	69,626.00	7,736.00	24,952.94	701.78	111,231.00
Juvenile Accountability Incentive Blk Grant CY03	10.433	1500-100-066-1500-121-YJAC-6010	01/01/03-12/31/03	100,108.00	11,123.00	37,132.97	23,857.97	37,132.97
Juvenile Detention Alternative Initiative FY04-05	16.540	1500-209-994570	07/01/04-12/31/05	67,912.00	11,123.00	37,132.97	23,857.97	37,132.97
Total Department of Law and Public Safety				303,641.00	18,859.00	89,657.85	102,108.11	281,926.97
Emergency Management Agency: State Department of Law & Public Safety: Division of State Police: Emergency Management Assistance FY04	83.531	1200-100-066-1200-726-YEMR-6110	10/01/03-09/30/04	32,000.00	32,000.00	22,000.00	32,000.00	32,000.00
Total Emergency Management Agency				32,000.00	32,000.00	22,000.00	32,000.00	32,000.00
Department of Agriculture: Fire Safe - Atlantic County Parks 04-05	10.664	12-1105-0-1-302	09/15/04-09/15/06	20,000.00	20,000.00	2,210.00	2,210.00	2,210.00
Total Department of Agriculture				20,000.00	20,000.00	2,210.00	2,210.00	2,210.00
Department of Commerce: GEHR Fish Ladder Restorative FY05-10 GEHR Fish Ladder Restorative FY02	11.xxx 11.xxx	N/A N/A	08/22/05-08/21/10 02/01/01-07/31/05	25,000.00 185,000.00	62,000.00 62,000.00	20,569.49 20,569.49	25,000.00 25,000.00	25,000.00 250,000.00
Total Department of Commerce				213,000.00	62,000.00	20,569.49	25,000.00	275,000.00
Department of Defense: State Homeland Security Grant Program FY05 State Homeland Security Grant Program FY04 State Homeland Security Grant Phase II FY03 State Homeland Security Grant Program FY03	97.067 97.067 97.067 97.067	70-0560-0-1-999 70-0550-0-1-999 70-0560-0-1-999 70-0560-0-1-999	03/14/05-03/31/07 04/20/04-04/30/06 07/01/03-04/30/05 07/01/03-06/30/04	1,191,054.00 1,428,820.00 740,246.00 312,071.00	50,547.52 1,165,483.04 451,996.62 108,901.25	50,547.52 1,165,483.04 451,996.62 108,901.25	142,421.92 1,191,190.50 692,627.00 283,944.56	142,421.92 1,359,442.28 692,627.00 283,944.56
Total Department of Defense				3,670,191.00	1,776,940.43	1,776,940.43	1,298,705.14	2,478,435.76
Total Federal Financial Awards				\$ 45,709,553.04	\$ 3,995,451.80	\$ 17,384,935.37	\$ 15,650,396.51	\$ 39,416,632.32

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS
Year ended December 31, 2005

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Federal Share	Local Share	2005 Cash Receipts	2005 Expenditures	Cumulative Expenditures
Division on Aging:								
Title III-B 05	93.043	05-100-046-4144-262-J004-6110-05B	01/01/05-12/31/05	402,452.00	104,795.00	399,672.00	368,987.33	368,987.33
Title III-C-1 05	93.043	05-100-046-4144-061-J004-6110-05C1	01/01/05-12/31/05	378,295.00	116,932.00	378,984.00	342,659.66	342,659.66
Title III-B 04	93.043	4275-100-046-4110-262-J004-6110	01/01/04-12/31/04	411,178.00	143,000.00	87,689.00	(10,428.15)	369,009.00
Title III-C-1 04	93.043	4275-100-046-4110-061-J004-6110	01/01/04-12/31/04	417,333.00	173,714.00	92,333.00	29,556.79	488,258.00
Title III-C-2 05	93.045	05-100-046-4144-061-J004-6110-05C2	01/01/05-12/31/05	192,537.00	889.00	191,328.00	176,701.45	176,701.45
Title III-C-2 05	93.045	05-100-046-4144-265-J004-6110-05D	01/01/05-12/31/05	20,542.00	132,824.00	20,542.00	20,542.00	20,542.00
Title III-D MED MGT 05	93.045	05-100-046-4144-265-J004-6110-05D	01/01/05-12/31/05	8,627.00	112,560.00	8,627.00	7,071.00	7,071.00
Title III-C-2 04	93.045	4275-100-046-4110-061-J004-6110	01/01/04-12/31/04	208,482.00	23,810.00	48,924.00	31,036.05	206,779.00
Title III-D MED MGT 04	93.045	4275-100-046-4110-265-J004-6110	01/01/04-12/31/04	21,744.00	143.00	8,447.00	21,744.00	21,744.00
Title III-E 05	93.044	4275-100-046-4110-265-J004-6110	01/01/05-12/31/05	7,217.00	173,714.00	7,217.00	(1,477.00)	174,770.00
Title III-E 04	93.044	4275-100-046-4110-331-J004-6110-05E	01/01/04-12/31/04	174,770.00	37,942.00	174,770.00	(12,015.11)	170,842.00
Match - 05	93.044	4275-100-046-4110-331-J004-6110-05E	01/01/05-12/31/05	183,208.00	104,344.00	183,208.00	(3,435.80)	104,796.00
Match - 04	93.044	4275-100-046-4144-228-J004-6110-05F	01/01/04-12/31/04	183,208.00	104,344.00	183,208.00	(3,435.80)	111,966.00
COLA - 05	93.044	4275-100-046-4144-228-J004-6110-05F	01/01/05-12/31/05	132,824.00	112,560.00	132,824.00	132,824.00	112,560.00
COLA - 04	93.044	4275-100-046-4110-276-J004-6110	01/01/04-12/31/04	21,504.00	23,810.00	21,504.00	23,810.00	23,810.00
ElderCare/Coor - 05	93.044	05-100-046-4144-228-J004-6110	01/01/05-12/31/05	23,810.00	23,810.00	23,810.00	23,810.00	23,810.00
ElderCare/Coor - 04	93.044	05-100-046-4144-228-J004-6110	01/01/04-12/31/04	5,854.00	188,235.00	5,854.00	188,098.40	188,098.40
USDA - 05	93.044	100-046-4116-297-J004-6110	01/01/05-12/31/05	84,334.00	11,392.00	84,334.00	31.50	177,912.00
USDA - 04	93.044	4275-100-046-4275-049-J004-6110	01/01/04-12/31/04	177,912.00	24,894.00	177,912.00	24,894.00	24,894.00
SHIP - 05	93.044	05-100-046-4144-056-J004-6110-05G	01/01/05-12/31/05	24,894.00	11,500.00	24,894.00	(2,394.00)	8,106.00
SHIP - 04	93.044	05-491-046-4144-056-J004-6110	01/01/04-12/31/04	32,177.00	32,177.00	32,177.00	31,000.88	31,000.88
SWHDM - 05	93.044	491-046-4110-080-J004-6110-VHDM	01/01/05-12/31/05	36,986.00	36,986.00	36,986.00	36,986.00	36,986.00
SWHDM - 04	93.044	491-046-4144-077-J004-6110-VHDM	01/01/04-12/31/04	10,261.00	142,971.00	10,261.00	38,998.00	38,998.00
SHTP - 05	93.044	491-046-4110-077-J004-6110-SHTP	01/01/05-12/31/05	142,971.00	142,971.00	142,971.00	142,971.00	142,971.00
APS - 05	93.044	06-491-046-4144-078-J004-6110	01/01/05-12/31/05	147,011.00	37,200.00	147,011.00	146.70	147,011.00
APS - 04	93.044	100-046-4110-226-J004-6110-APSB	01/01/04-12/31/04	378,200.00	378,200.00	378,200.00	378,200.00	378,200.00
SSSG - 05	93.044	05-100-046-4144-248-J004-6110	01/01/05-12/31/05	332,246.00	378,200.00	332,246.00	378,200.00	378,200.00
SSSG - 04	93.044	100-046-4110-244-J004-6110	01/01/04-12/31/04	93,591.00	378,200.00	93,591.00	378,200.00	378,200.00
Health/EASE - 05	93.044	05-100-046-4144-343-J004-6110	01/01/05-12/31/05	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Health/EASE - 04	93.044	05-100-046-4144-343-J004-6110	01/01/04-12/31/04	79,000.00	79,000.00	79,000.00	78,957.00	78,957.00
Title VII - 05	93.044	N/A	01/01/05-12/31/05	2,350.00	368,301.00	2,350.00	2,000.00	2,000.00
County Match - 05	93.044	N/A	01/01/05-12/31/05	368,301.00	378,000.00	368,301.00	368,252.98	368,252.98
County Match - 04	93.044	N/A	01/01/04-12/31/04	378,000.00	378,000.00	378,000.00	14.60	378,000.00
Total Department of Health and Human Services				4,951,554.41	3,281,023.20	3,950,066.36	3,977,820.71	7,482,949.12
Department of Justice:								
Division of Law and Public Safety:								
National Criminal History Improvement Prg 05	16.554	15-0401-0-1-754; 15-0404-0-1-754	10/01/05-09/30/06	22,903.00	3,504.80	22,903.00	26,408.00	26,408.00
Narcotics Task Force CY05	16.579	15-0404-0-1-754	01/01/05-12/31/05	143,800.00	48,121.00	143,800.00	88,063.43	88,063.43
Narcotics Task Force CY04	16.575	15-0404-0-1-754	01/01/04-12/31/04	258,785.00	42,560.00	258,785.00	161,720.90	289,375.00
Same/Sart FY06	16.575	15-5041-0-2-754	10/01/05-09/30/06	31,171.00	16,933.80	31,171.00	528.09	528.09
Same/Sart FY05	16.575	15-5041-0-2-754	12/01/04-09/30/05	23,944.00	16,933.80	23,944.00	23,804.78	23,804.78
Same/Sart FY04	16.575	15-5041-0-2-754	09/01/04-08/30/04	84,149.00	15,875.57	84,149.00	1,744.11	84,149.00
Victims Assistance FY04-05	16.575	15-5041-0-2-754	07/01/04-02/27/05	619,544.00	357,422.14	619,544.00	(46,955.69)	412,332.55
Specialized Domestic Violence Unit FY05-06	16.588	15-0404-0-1-754	07/01/05-06/30/06	37,536.00	26,498.89	37,536.00	37,536.00	37,536.00
Specialized Domestic Violence Unit FY04-05	16.588	15-0404-0-1-754	07/01/04-06/30/05	112,606.00	26,498.89	112,606.00	37,536.00	37,536.00
Specialized Domestic Violence Unit FY03-04	16.588	15-0404-0-1-754	03/01/03-02/28/04	150,141.00	112,606.00	150,141.00	51,836.01	51,836.01
Bulletproof Vest Partnership Grant FY05	16.607	15-0404-0-1-754	04/01/05-04/01/08	8,667.71	336.76	8,667.71	974.62	4,615.92
Bulletproof Vest Partnership Grant FY04	16.607	15-0404-0-1-754	04/01/04-04/01/07	4,615.92	798.00	4,615.92	5,051.13	4,615.92
Local Law Enforcement Block Grant FY05-06 SH	16.592	15-0404-0-1-754	10/01/05-09/30/06	7,182.00	29,916.00	7,182.00	29,916.00	29,916.00
Local Law Enforcement Block Grant FY04-05	16.592	15-0404-0-1-754	10/01/04-09/30/05	26,924.00	94,707.00	26,924.00	60,463.08	334,707.00
Community Gun Violence FY02	16.609	15-0401-0-1-754	01/01/02-07/31/05	240,000.00	82,258.57	240,000.00	50,641.28	224,867.80
Community Prosecution FY02	16.609	15-0401-0-1-754	06/01/02-05/31/03	225,000.00	52,199.76	225,000.00	65,329.92	154,569.55
Project Safety 2003	16.609	N/A	01/01/03-07/31/06	200,000.00	103,927.51	200,000.00	103,927.51	103,927.51
SCAAP Grant FY04	16.606	15-0404-0-1-754	07/01/04-06/30/05	106,337.00	96,636.00	106,337.00	96,636.00	96,636.00
SCAAP Grant FY03	16.606	15-0404-0-1-754	07/01/03-06/30/04	96,636.00	131,833.00	96,636.00	124,678.87	131,833.00
SCAAP Grant FY02	16.606	15-0404-0-1-754	07/01/02-06/30/03	131,833.00	100,714.00	131,833.00	(13,938.00)	100,714.00
SCAAP Grant FY01	16.606	15-0404-0-1-754	07/01/01-06/30/02	114,652.00	165,985.00	114,652.00	752.42	165,985.00
SCAAP Grant FY00	16.606	15-0404-0-1-754	07/01/00-06/30/01	165,985.00	192,712.80	165,985.00	853,102.55	2,525,991.43
Total Department of Justice				2,811,311.63	192,712.80	1,085,666.55	853,102.55	2,525,991.43

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS
Year ended December 31, 2005

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Federal Share	Local Share	2005 Cash Receipts	2005 Expenditures	Cumulative Expenditures
Department of Labor:								
State Department of Labor:								
Division of Employment and Training Services:								
Distance Learning 04-05	17.281	16-0174-0-1-504	09/01/04-06/30/05	\$ 99,465.00		\$ 7,985.00	\$ 99,465.00	\$ 99,465.00
Workforce Development Partnership Grant 05-06	17.286	16-0179-0-1-504	07/01/05-06/30/06	49,445.00			15,000.00	15,000.00
Workforce Basic Skills 04	17.257	16-0179-0-1-999	07/01/05-06/30/06	534,856.00		272,046.00	70,996.56	534,856.56
Workforce Learning Link FY05	17.257	16-0179-0-1-999	07/01/05-06/30/06	508,084.00		322,643.00	484,062.93	484,062.93
Work First NJ FY05-06	17.207	18-0179-0-1-504; 20-8042-0-7-999	07/01/05-06/30/06	2,097,878.00		619,650.00	1,443,558.97	1,443,558.97
Work First NJ FY04-05	17.207	18-0179-0-1-504; 20-8042-0-7-999	07/01/04-06/30/06	2,065,172.00		1,483,133.00	1,357,902.52	2,043,812.27
WIA FY06	17.xxx	N/A	07/01/05-06/30/07	4,523,865.00		338,021.00	575,819.38	575,819.38
WIA FY05	17.xxx	N/A	07/01/04-06/30/06	4,967,563.00		3,323,359.00	3,452,065.44	3,762,986.00
WIA FY04	17.xxx	N/A	07/01/03-06/30/05	4,468,997.00		1,011,499.00	991,498.00	4,468,983.48
WIA Incentive Award FY03	17.267	16-0174-0-1-504	07/01/03-06/30/06	46,427.00		46,427.00	46,427.00	46,427.00
Pass through Atlantic Cape Community College:								
Adult Education Basic Skills Initiative 05-06	17.287	16-0174-0-1-504	07/01/02-06/30/05	52,082.00		52,082.00	52,082.00	52,082.00
	17.257	16-0179-0-1-999	07/01/05-06/30/06	32,831.00		10,694.99	10,694.99	10,694.99
Total Department of Labor				19,414,456.00		7,485,749.99	8,597,473.79	13,537,787.64
Department of Housing and Urban Development:								
NJ State Department of Community Affairs:								
Home Investment Partnerships Grant FY05	14.239	86-0205-0-1-604	09/01/05-08/31/10	765,954.00		410,405.97	879,410.00	879,410.00
Home Investment Partnerships Grant FY04	14.239	86-0205-0-1-604	09/01/04-08/31/09	879,410.00		241,975.50	799,968.00	799,968.00
Home Investment Partnerships Grant FY03	14.239	86-0205-0-1-604	09/01/03-08/31/08	799,968.00		125,099.60	617,000.00	617,000.00
Home Investment Partnerships Grant FY02	14.239	86-0205-0-1-604	09/01/02-08/31/07	617,000.00		39,785.50	616,000.00	616,000.00
Home Investment Partnerships Grant FY01	14.239	86-0205-0-1-604	09/01/01-08/31/06	596,000.00			596,000.00	596,000.00
Home Consortium Plan FY06	14.239	86-0205-0-1-604	09/01/05-09/30/05	516,000.00			516,000.00	516,000.00
Home Consortium Plan FY05	14.239	86-0205-0-1-604	09/01/04-08/31/09	1,622,568.00		350,211.50	1,708,000.00	1,708,000.00
Home Consortium Plan FY04	14.239	86-0205-0-1-604	09/01/03-08/31/08	1,743,000.00		501,941.02	1,743,000.00	1,743,000.00
Home Consortium Plan FY03	14.239	86-0205-0-1-604	09/01/02-08/31/07	1,551,000.00		306,778.00	1,551,000.00	1,551,000.00
Home Consortium Plan FY02	14.239	86-0205-0-1-604	09/01/01-08/31/06	1,312,000.00		237,907.00	1,312,000.00	1,312,000.00
Total Department of Housing and Urban Development				12,477,844.00		2,214,104.09		10,859,376.00
Department of Health and Human Services:								
State Department of Human Services:								
Division of Youth and Family:								
NJ Ease Program 04-05	93.779	100-4145-358-6110(7354)	11/01/04-04/30/06	60,000.00		5,897.00	32,897.40	32,897.40
Community Justice Institute CY05	93.xxx	N/A	01/01/05-12/31/05	30,070.00		30,070.00	30,070.00	30,070.00
Personal Care Attendant CY04	93.569	75-1504-0-1-506	01/01/04-12/31/04	249,587.00		(19,420.25)	230,166.75	230,166.75
Personal Care Attendant CY05	93.569	75-1504-0-1-506	01/01/05-12/31/05	262,691.00		262,691.00	262,691.00	262,691.00
Information Atlantic CY04	93.569	75-1504-0-1-506	01/01/04-12/31/04	115,176.00		115,176.00	113,443.53	113,443.53
Information Atlantic CY05	93.569	75-1504-0-1-506	01/01/05-12/31/05	109,431.00		5,138.17	109,171.15	109,171.15
Runaway Youth and Homeless CY05	93.569	75-1504-0-1-506	01/01/05-12/31/05	86,271.00		86,271.00	86,137.07	86,137.07
Runaway Youth and Homeless CY04	93.569	75-1504-0-1-506	01/01/04-12/31/04	81,667.00			81,548.55	81,548.55
Youth Services Coordinator CY05	16.523	75-1504-0-1-506	01/01/05-12/31/05	6,501.00		6,501.00	6,501.00	6,501.00
Family Court CY08	16.523	75-1504-0-1-506	01/01/08-12/31/08	148,330.00				
Family Court CY05	16.523	75-1504-0-1-506	01/01/05-12/31/05	146,865.00		59,556.07	146,768.17	146,768.17
Family Court CY04	16.523	75-1504-0-1-506	01/01/04-12/31/04	143,995.00		84.07	71,992.00	143,995.00
Family Court CY03	16.523	75-1504-0-1-506	01/01/03-12/31/03	145,323.00		35,651.00	145,323.00	145,323.00
Federal Runaway FY03	93.623	75-1504-0-1-506	08/01/04-08/31/05	121,721.00		121,721.00	121,721.00	121,721.00
N-D Law FY05	93.923	7550-100-054-C214-173-L111-L-6110	08/01/04-09/30/05	70,075.41		70,075.41	70,075.41	70,075.41
Department of Health:								
Special Child Health Grant FY05-06	93.994	75-0350-0-1-550	07/01/05-06/30/06	70,128.00			32,812.02	32,812.02
Special Child Health Grant FY04-05	93.994	75-0350-0-1-550	07/01/04-06/30/05	64,643.00		68,643.00	42,569.00	68,643.00
Teen Parent Partnership 05-06	93.995	75-0120-0-1-550	07/15/05-07/14/06	225,000.00		19,971.46	98,230.13	98,230.13
Teen Parent Partnership 04-05	93.995	75-0120-0-1-550	07/15/04-07/14/05	229,800.00		189,689.45	371,019.77	371,019.77
Try It (TSSA) CY05	93.999	75-1504-0-1-506	01/01/05-12/31/05	58,344.00		58,344.00	58,344.00	58,344.00
Try It (TSSA) CY04	93.999	75-1504-0-1-506	01/01/04-12/31/04	55,434.00			5,576.23	55,434.00
Family Crisis Intervention Board FY05	93.999	75-1504-0-1-506	01/01/05-06/30/06	25,869.00		25,869.00	25,869.00	25,869.00
Mental Health Advisory Board FY06	93.244	75-1362-0-1-550	07/01/06-06/30/07	6,000.00		5,998.97	1,858.37	1,858.37
Mental Health Advisory Board FY05	93.244	75-1362-0-1-550	07/01/05-06/30/06	6,000.00		4,841.32	5,998.97	5,998.97
Mental Health Advisory Board FY04	93.244	75-1362-0-1-550	07/01/04-06/30/05	6,000.00		6,000.00	6,000.00	6,000.00
Mental Health Administrator CY05	93.xxx	7700-100-054-S820-029-L111-L-6130	01/01/05-12/31/05	9,000.00		9,000.00	6,000.00	6,000.00

(A) Local Portion: \$127,038.00; Indirect Cost: \$54,235.20

Dennis Levinson, County Executive, and
Board of Chosen Freeholders
County of Atlantic, New Jersey
Page 3

This report is intended for the information 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

Eugene M. Farrell

Eugene M. Farrell
Registered Municipal Accountant
(#409)

April 14, 2006

Dennis Levinson, County Executive, and
Board of Chosen Freeholders
County of Atlantic, New Jersey
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In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2005.

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 requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and state OMB Circular 04-04.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal and state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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, 2005, and have issued our report thereon dated April 14, 2006 in which we expressed an adverse opinion in accordance with generally accepted accounting principles because of the regulatory basis of accounting and a qualified opinion in conformity with the basis of accounting described in Note 1. The amounts expended for Public Assistance are considered confidential by the Department of Human Services, Division of Public Welfare, State of New Jersey and are subject to audit only by their representatives. 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.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and state OMB Circular 04-04, and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

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

Certified Public Accountants • Business & Financial Advisors

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

Dennis Levinson, County Executive, and
Board of Chosen Freeholders
County of Atlantic, New Jersey

Compliance

We have audited the compliance of the County of Atlantic, New Jersey ("County") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement and the New Jersey Compliance Manual State Grants Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2005. 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 New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133 and state OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

COUNTY OF ATLANTIC, NEW JERSEY

REPORT ON FINANCIAL AWARDS

YEAR ENDED DECEMBER 31, 2005

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COUNTY OF ATLANTIC, NEW JERSEY
REPORT ON FEDERAL FINANCIAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2005