

COUNTY OF ATLANTIC, NEW JERSEY

**REPORT ON
FEDERAL FINANCIAL AWARDS
AND
STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED

DECEMBER 31, 2008

COUNTY OF ATLANTIC, NEW JERSEY
REPORT ON
FEDERAL FINANCIAL AWARDS
AND
STATE FINANCIAL ASSISTANCE

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FORD-SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • PO BOX 538 • OCEAN CITY, NJ • 08226-0538

PHONE 609.399.6333 • FAX 609.399.3710

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

To the Honorable County Executive and
Members of the Board of Chosen Freeholders
County of Atlantic, New Jersey

Compliance

We have audited the compliance of the County of Atlantic County, State of New Jersey (the "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* and New Jersey OMB Circular 04-04 that are applicable to each of its major programs for the year ended December 31, 2008. The County's major 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 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; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and Aid*. Those standards, OMB A-133, State of New Jersey prescribed audit requirements and New Jersey OMB 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 program occurred. An audit includes examining on a test basis evidence about the County's compliance with those requirements and performing such other procedures 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.

In our opinion, the County of Atlantic County, State of New Jersey, complied in all material respects with the requirements referred to above that are applicable to each of its major programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over noncompliance with requirements of laws, regulations, contracts and grants applicable to major 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 program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies internal control that might be 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.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements – statutory basis of the various funds and account groups of the County, as of December 31, 2008, and issued our report thereon dated June 10, 2009. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. As described in the Notes to the Schedules of Federal and State Awards, the County, prepares its financial statements on a basis of accounting prescribed by the Division that demonstrates compliance with a modified accrual basis, with certain exceptions, and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The accompanying Schedules of Expenditures of Federal and State Awards are presented for the purpose of additional analysis as required by OMB Circulars A-133 and 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.

This report is intended solely for the information and use of management, the Board of Chosen Freeholders, others within the entity, and the Division as well as other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS


Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

June 10, 2009

COUNTY OF ATLANTIC

SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year Ended December 31, 2008

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2008 Cash Receipts	2008 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Labor:								
State Department of Labor:								
Division of Employment and Training Services:								
NJ Builds 06-07	17.266	N/A	07/01/06-06/30/08	\$ 3,577.00	\$	\$ 3,577.00	\$	\$ 3,577.00
NJ Youth Corps Summer FY08	17.222	N/A	07/01/08-06/30/09	87,411.00		87,411.00	87,410.80	87,410.80
NJ Youth Corps FY08	17.222	N/A	07/01/08-06/30/09	376,000.00		64,238.00	114,066.98	114,066.98
TANF - Work Verification SFY08	17.207	N/A	07/01/07-06/30/08	49,051.00		34,932.00	12,894.00	34,932.00
Workforce Development Partnership Grant 07-08	17.266	16-0179-0-1-504	01/01/07-06/30/08	59,275.00		21,696.00	27,025.24	27,025.24
Workforce Development Partnership Grant 06-07	17.257	16-0179-0-1-989	07/01/06-06/30/07	179,473.00		12,701.00	178,609.00	178,609.00
Workforce Learning Link FY09	17.257	16-0179-0-1-989	07/01/08-06/30/09	264,683.00		35,673.00	4,178.86	4,178.86
Workforce Learning Link FY08	17.257	16-0179-0-1-989	07/01/07-06/30/08	268,133.00		263,762.00	48,423.40	265,042.63
Workforce Learning Link FY07	17.257	16-0179-0-1-989	07/01/06-06/30/08	467,513.00		257,684.00	(12,057.16)	464,355.43
Summer HEAT 2008	17.xxx	16-0179-0-1-989	02/07/08-09/15/08	50,231.00		43,712.00	43,711.91	43,711.91
Summer HEAT Transportation2008	17.xxx	4545-780-062-4545-007-N729-6140	03/12/08-09/30/08	95,000.00		16,480.00	16,480.00	16,480.00
Work First NJ SFY09	17.207	16-0179-0-1-504; 20-8042-0-7-989	07/01/08-06/30/09	3,414,737.00		566,421.00	1,042,816.34	981,915.34
Work First NJ FY07-08	17.207	16-0179-0-1-504; 20-8042-0-7-989	07/01/07-06/30/08	3,321,895.00		2,290,047.00	(89,908.41)	2,844,333.88
Work First NJ FY06-07	17.207	16-0179-0-1-504; 20-8042-0-7-989	07/01/06-06/30/07	3,049,153.00		240,545.00	160,701.50	2,779,477.76
WIA ADULT FY08	17.258	N/A	07/01/08-06/30/09	1,562,257.00		115,062.00	308,591.86	308,591.86
WIA ADULT FY09	17.259	N/A	07/01/08-06/30/09	1,553,514.00		192,630.00	158,054.56	158,054.56
WIA YOUTH FY09	17.260	N/A	07/01/08-06/30/09	889,911.00		287,479.36	287,479.36	287,479.36
WIA DISLOCATED WORKER FY09	17.258	N/A	07/01/07-06/30/09	1,373,124.00		853,771.68	21,339.33	1,361,230.30
WIA ADULT FY08	17.258	N/A	07/01/07-06/30/09	1,403,612.00		853,771.68	21,339.32	1,361,230.28
WIA YOUTH FY08	17.260	N/A	07/01/07-06/30/09	1,085,581.00		664,044.64	16,597.25	1,058,734.67
WIA DISLOCATED WORKER FY08	17.260	N/A	07/01/07-06/30/09	1,085,581.00		129,850.56	(37,256.81)	1,463,728.95
WIA ADULT FY07	17.258	N/A	07/01/06-06/30/08	1,550,034.00		123,016.32	(35,297.82)	1,425,122.70
WIA YOUTH FY07	17.259	N/A	07/01/06-06/30/08	1,485,158.00		86,845.12	(25,492.86)	1,069,822.51
WIA DISLOCATED WORKER FY07	17.260	N/A	07/01/06-06/30/08	1,096,415.00		20,000.00	20,000.00	20,000.00
WIB 2008	17.266	N/A	07/01/08-06/30/09	20,000.00		20,000.00		20,000.00
Pass through Atlantic Cape Community College:								
Adult Education Basic Skills Initiative 07-08	17.257	16-0179-0-1-989	07/01/07-06/30/08	32,831.00		26,615.18	26,615.18	26,615.18
Adult Education Basic Skills Initiative 06-07	17.257	16-0179-0-1-989	07/01/06-06/30/07	32,831.00				32,831.00
Total Department of Labor				23,771,380.00		6,961,707.18	2,240,411.81	16,418,658.20
Department of Housing and Urban Development:								
NJ State Department of Community Affairs:								
Home Investment Partnerships Grant FY08	14.239	86-0205-0-1-604	09/01/08-08/31/14	700,196.00		59,205.65	700,196.00	700,196.00
Home Investment Partnerships Grant FY07	14.239	86-0205-0-1-604	09/01/07-08/31/12	731,074.00		389,143.71		731,074.00
Home Investment Partnerships Grant FY06	14.239	86-0205-0-1-604	09/01/06-08/31/11	738,798.00		74,440.08	(63,711.00)	673,087.00
Home Investment Partnerships Grant FY05	14.239	86-0205-0-1-604	09/01/05-08/31/10	795,954.00		5,980.84		795,954.00
Home Investment Partnerships Grant FY04	14.239	86-0205-0-1-604	09/01/04-08/31/09	879,410.00		170,080.22		879,410.00
Home Investment Partnerships Grant FY03	14.239	86-0205-0-1-604	09/01/03-08/31/08	799,966.00		61,277.50		799,966.00
Home Investment Partnerships Grant FY01	14.239	86-0205-0-1-604	09/01/01-09/01/07	618,000.00		6,038.40		618,000.00
Home Investment Partnerships Grant FY00	14.239	86-0205-0-1-604	09/01/00-09/01/06	566,000.00		5,801.15		566,000.00
Community Development Block Grant FY08	14.239	86-0205-0-1-604	09/01/08-08/31/14	1,314,398.00		71,799.97	1,314,398.00	1,314,398.00
Community Development Block Grant FY07	14.239	86-0205-0-1-604	09/01/07-08/31/12	1,365,600.00		503,690.49		1,365,600.00
Community Development Block Grant FY06	14.239	86-0205-0-1-604	09/01/06-08/31/11	1,465,761.00		567,921.65		1,465,761.00
Community Development Block Grant FY05	14.239	86-0205-0-1-604	09/01/05-08/31/10	1,622,568.00		419,072.68		1,622,568.00
Community Development Block Grant FY04	14.239	86-0205-0-1-604	09/01/04-08/31/09	1,708,000.00		250,966.50		1,708,000.00
Community Development Block Grant FY03	14.239	86-0205-0-1-604	09/01/03-08/31/08	1,743,000.00		145,614.98		1,743,000.00
Community Development Block Grant FY02	14.239	86-0205-0-1-604	09/01/02-08/31/07	1,551,000.00		67,719.99		1,551,000.00
Total Department of Housing and Urban Development				16,587,725.00		2,768,552.81	1,950,883.00	16,523,914.00

COUNTY OF ATLANTIC

SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year Ended December 31, 2008

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2008 Cash Recipients	2008 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Health and Human Services: State Department of Human Services: Division of Youth and Family:								
Federal Runaway 05-09	93.623	N/A	09/30/08-09/29/09	\$ 171,943.00	\$	\$ 171,943.00	\$ 36,501.00	\$ 36,501.00
Federal Runaway 07-08	93.623	N/A	09/30/07-09/29/08	171,943.00		146,921.71	3,025.84	171,943.00
Community Justice Institute CY07	93.xxx	N/A	01/01/07-12/31/07	37,607.00		38,544.00	280,904.53	37,607.00
Personal Care Attendant CY08	93.569	75-1504-0-1-506	01/01/08-12/31/08	336,186.82		333,510.00	43,028.58	38,544.00
Family Court CY08	93.569	75-1504-0-1-506	01/01/08-12/31/08	359,971.00		122,341.96	151,543.87	284,466.08
Family Court CY07	16.523	75-1504-0-1-506	01/01/08-12/31/08	149,813.00		113,341.88	12,250.88	151,543.87
Family Court CY06	16.523	75-1504-0-1-506	01/01/07-12/31/07	148,330.00		1,517.56	496.00	148,330.00
Youth Services Coordinator CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	38,665.00		39,825.00	8,202.28	148,330.00
Youth Services Coordinator CY08	93.569	75-1504-0-1-506	01/01/08-12/31/08	39,825.00		3,140.45	9,562.62	8,202.28
Information Atlantic CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	116,685.00		120,186.00	120,186.00	9,562.62
Information Atlantic CY08	93.569	75-1504-0-1-506	01/01/08-12/31/08	108,484.00		90,023.00	3,954.21	120,186.00
Runaway Youth and Homeless CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	68,813.46		68,813.46	89,480.28	3,954.21
Runaway Youth and Homeless CY08	93.569	75-1504-0-1-506	01/01/08-12/31/08	90,023.00		68,813.46	89,480.28	89,480.28
Iv-D Law FY08	93.xxx	7550-215-152301-609-008-21123	10/01/07-09/30/08	68,813.46			68,813.46	68,813.46
Department of Health:								
Special Child Health Case Mgt Grant FY08-09	93.994	75-0350-0-1-550	07/01/08-06/30/09	74,283.00		64,610.00	31,677.01	74,283.00
Special Child Health Case Mgt Grant FY07-08	93.994	75-0350-0-1-550	07/01/07-06/30/08	74,283.00		64,610.00	35,264.41	64,610.00
Try It (TSSA) CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	59,108.00		60,881.00	56,893.91	59,108.00
Try It (TSSA) CY08	93.569	75-1504-0-1-506	01-01/08-12/31/08	60,881.00		26,994.00	2,108.69	56,893.91
Family Crisis Intervention CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	26,994.00		26,994.00	26,994.00	2,108.69
Family Crisis Intervention CY08	93.569	75-1504-0-1-506	01/01/08-12/31/08	26,994.00		5,999.99	3,789.93	26,994.00
Mental Health Advisory Board FY08-09	93.244	75-1362-0-1-550	07/01/07-06/30/08	6,000.00		6,000.00	3,108.60	26,994.00
Mental Health Advisory Board FY07-08	93.244	75-1362-0-1-550	07/01/08-06/30/09	6,000.00		6,000.00	6,000.00	3,789.93
Mental Health Administrator CY07	93.xxx	7700-100-054-S820-029-L1111-6130	07/01/07-12/31/07	9,000.00		724.14	6,000.00	5,999.99
Mental Health Administrator CY08	93.xxx	7700-100-054-S820-029-L1111-6130	01/01/07-12/31/07	9,000.00			9,000.00	6,000.00
Department of Health and Human Services (continued): State Department of Community Affairs:								
Division on Aging:								
Title III-B 07	93.043	07-100-046-4144-263-1004-6110-07B	01/01/07-12/31/07	384,758.00		2,269.00	(4,984.18)	341,137.13
Title III-C-1 07	93.043	07-100-046-4144-061-1004-6110-07C1	01/01/07-12/31/07	385,675.00		34,381.00	(1,222.48)	353,982.83
Title III-C-2 07	93.045	07-100-046-4144-061-1004-6110-07C2	01/01/07-12/31/07	193,255.00		835.00	(160.55)	186,232.88
Title III-D(F) 07	93.045	07-100-046-4144-265-1004-6110-07D	01/01/07-12/31/07	19,379.00		176.00	(500.56)	19,379.00
Title III-D MED MGT 07	93.045	07-100-046-4144-265-1004-6110-07D	01/01/07-12/31/07	10,548.00		15,558.00	(5,539.00)	7,014.04
Title III-E 07	93.044	07-100-046-4144-331-1004-6110-07E	01/01/07-12/31/07	159,991.00			(1,676.55)	96,128.00
Match - 07		07-100-046-4144-228-1004-6010-STMO	01/01/07-12/31/07					154,452.00
COLA - 07		07-100-046-4144-228-1004-6110	01/01/07-12/31/07					155,421.00
ElderCare/Carer Coord - 07		07-100-046-4144-228-1004-6110	01/01/07-12/31/07			484.00		23,810.00
USDA - 07		07-100-046-4144-049-1004-6110-07IP	01/01/07-12/31/07			77,248.00	1,528.10	162,565.30
SHIP - 07		07-100-046-4144-056-1004-6110-07LA	01/01/07-12/31/07					9,300.00
SVHDM - 07		07-491-046-4144-080-1004-6110	01/01/07-12/31/07					31,807.00
SHTP - 07		07-491-046-4144-077-1004-6110	01/01/07-12/31/07					37,585.00
APS - 07		0708-491-046-4144-076-1004-6110	01/01/07-12/31/07					141,585.00
SAMS2000 - 07		07-100-046-4141-376-1004-6110-4007	01/01/07-12/31/07					2,500.00
Medicaid Match - 07		07-100-046-4144-371-1004-6110-MEDB	01/01/07-12/31/07					14,565.00
Title VII - 07		07-100-046-4144-264-1004-6110-07EA	01/01/07-12/31/07			1,500.00	(13.25)	14,565.00
SSBG - 07		07-100-046-4144-248-1004-6110	01/01/07-12/31/07					3,183.00
Health EASE - 07		07-100-046-4141-376-1004-4007	01/01/07-12/31/07					378,200.00
ADRC - 07		04-100-046-4145-359-1004-6110-7364	01/01/07-12/31/07					2,500.00
County Match - 07		N/A	01/01/07-12/31/07					7,000.00
								386,707.00
								380,146.74

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year Ended December 31, 2008

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2008 Cash Receipts	2008 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Title III-B-08	93.043	08-100-046-4144-262-1004-6110-08B	01/01/08-12/31/08	\$ 357,237.00	\$ 93,095.00	\$ 333,616.00	\$ 345,653.79	\$ 345,653.79
Title III-C-1-08	93.043	08-100-046-4144-061-1004-6110-08C1	01/01/08-12/31/08	390,600.00	170,507.00	19,840.00	390,600.00	390,600.00
Title III-C-2-08	93.045	08-100-046-4144-061-1004-6110-08C2	01/01/08-12/31/08	192,626.00	23,810.00	167,445.00	174,394.23	174,394.23
Title III-D(F)-08	93.045	08-100-046-4144-265-1004-6110-08D	01/01/08-12/31/08	19,089.00	16,800.00	16,800.00	19,089.00	19,089.00
Title III-D MED MGT 08	93.045	08-100-046-4144-265-1004-6110-08D	01/01/08-12/31/08	10,245.00	37,633.00	30,343.00	10,119.96	10,119.96
Title III-E 08	93.044	08-100-046-4144-331-1004-6110-08E	01/01/08-12/31/08	146,731.00	14,679.00	14,679.00	146,245.00	146,245.00
Match - 08		08-100-046-4144-228-1004-6010-STMO	01/01/08-12/31/08		2,571.00	1,000.00	92,949.00	92,949.00
COLA - 08		08-100-046-4144-228-1004-6110	01/01/08-12/31/08		19,840.00	19,840.00	160,211.33	160,211.33
Eldercare/Care Coord - 08		08-100-046-4144-228-1004-6110	01/01/08-12/31/08		167,445.00	167,445.00	23,810.00	23,810.00
USDA - 08		08-100-046-4144-049-1004-6110-08IP	01/01/08-12/31/08		16,800.00	16,800.00	166,750.65	166,750.65
SHIP - 08		08-100-046-4144-055-1004-6110-08LA	01/01/08-12/31/08		16,800.00	16,800.00	16,800.00	16,800.00
SWHDM - 08		08-491-046-4144-077-1004-6110	01/01/08-12/31/08		31,084.44	26,470.00	31,084.44	31,084.44
SHTP - 08		08-491-046-4144-080-1004-6110	01/01/08-12/31/08		37,633.00	30,343.00	37,633.00	37,633.00
APS - 08		08-491-046-4144-076-1004-6110	01/01/08-12/31/08		141,585.00	129,165.00	141,585.00	141,585.00
Medicaid Match - 08		08-100-046-4144-371-1004-6110-MEDB	01/01/08-12/31/08		14,679.00	14,679.00	14,679.00	14,679.00
Title VII - 08		08-100-046-4144-248-1004-6110-08EA	01/01/08-12/31/08		378,200.00	328,519.00	378,200.00	378,200.00
SSBG - 08		08-100-046-4144-248-1004-6110	01/01/08-12/31/08		8,000.00	8,000.00	8,000.00	8,000.00
ADRC - 08		08-100-046-4145-359-1004-6110-7364	01/01/08-12/31/08		383,985.00	8,000.00	385,794.84	385,794.84
County Match - 08		N/A		4,748,151.38	2,934,606.00	3,401,006.30	3,753,335.50	7,190,457.07
Department of Justice:								
Department of Law and Public Safety:								
Division of Criminal Justice:								
National Criminal History Improvement Prg 08	16.xxx	2004-RU-BX-K058	N/A	4,255.00		4,255.00	4,255.00	4,255.00
Narcotics Task Force CY08	16.579	1020-100-066-1020-157-YOPR-6010	01/01/08-12/31/08	122,496.00	26,817.00	26,817.00	132,222.23	132,222.23
Narcotics Task Force CY07	16.579	1020-100-066-1020-157-YOPR-6010	01/01/07-12/31/07	287,600.00	48,121.00	143,800.00	(61,291.10)	191,921.00
Same/Sart FY08	16.575	05-100-066-1020-142	10/01/07-09/30/08	33,171.00		29,779.03	29,831.11	29,831.11
Victims Assistance 08-09	16.575	06-100-066-1020-142	04/22/08-04/21/09	128,606.00			128,606.00	128,606.00
Domestic Violence Municipal Court FY08	16.588	1020-100-066-1020-142-YCJF-6010	01/01/08-12/31/08	374,989.00		214,645.55	124,921.74	348,870.51
Bulletproof Vest Partnership Grant FY07	16.607	15-0404-0-1-754	08/01/08-03/31/11	56,954.00		28,351.04	48,289.01	48,289.01
Bulletproof Vest Partnership Grant FY06	16.607	15-0404-0-1-754	04/01/07-03/31/10	7,842.61			2,661.00	2,661.00
Bulletproof Vest Partnership Grant FY05	16.607	15-0404-0-1-754	04/01/06-04/01/09	9,151.08			5,871.21	5,871.21
Bulletproof Vest Partnership Grant FY05	16.607	15-0404-0-1-754	04/01/06-04/01/09	1,013.65		1,013.65	7,287.76	9,151.09
Local Law Enforcement Block Grant FY06-09	16.592	1020-100-066-1020-261-YOPR-6010	04/01/06-04/01/09	8,667.71	3,918.00	4,607.38	5,879.57	8,667.71
Local Law Enforcement Block Grant FY06-07	16.592	1020-100-066-1020-261-YOPR-6010	10/01/06-03/31/08	15,871.00	4,882.00	3,918.00	19,589.00	19,589.00
SCAAP Grant FY07	16.608	15-0404-0-1-754	07/01/07-06/30/08	170,401.00		170,401.00	3,254.55	19,527.00
SCAAP Grant FY06	16.608	15-0404-0-1-754	07/01/06-06/30/07	123,394.00			42,832.38	85,805.90
Federal Bureau of Investigation								
Safe Streets Task Force 07-08	16.xxx	N/A	10/01/07-09/30/08	47,562.60	30,984.03	30,984.03	33,738.89	33,738.89
Total Department of Justice				1,410,265.27	83,738.00	658,471.68	527,948.35	1,070,020.31

COUNTY OF ATLANTIC
SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year Ended December 31, 2008

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2008 Cash Receipts	2008 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Transportation:								
State Department of Transportation:								
Pass through from NJ Transit:								
CMAQ Fuel Pump 2006	20.519	FTA: 69-1129-0-1-401; 69-8303-0-2-401	04/15/06-12/31/07	\$ 77,535.00	\$	\$ 77,535.00	\$ 32,000.00	\$ 77,535.00
Urban Mass Transit - CARTS FY09	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/08-06/30/08	322,910.00		128,886.00	128,886.00	128,886.00
Urban Mass Transit - CARTS FY08	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/07-06/30/08	237,914.00	58,898.00	228,257.68	122,217.00	296,812.00
Urban Mass Transit - CARTS FY07	20.509	FTA: 69-1129-0-1-401; 69-8303-0-2-401	07/01/06-06/30/07	266,381.00	62,651.00	42,975.78	60,036.89	329,032.00
JARC Grant FY06-07	20.516	FTA: 69-1129-0-1-401; 69-8303-0-2-401	10/01/06-06/30/08	126,000.00		64,310.15		126,000.00
Pass through from SJTPO:								
Sub-Regional Transportation 08-09	20.xxx	N/A	07/01/08-06/30/09	83,200.00		82,965.94	11,000.88	11,000.88
Sub-Regional Transportation 07-08	20.xxx	N/A	07/01/07-06/30/08	83,200.00			64,138.85	82,965.93
Department of Law and Public Safety:								
Office of Highway Safety:								
Alcohol & Impaired Driving 07-08	20.xxx	1160-100-066-1160-143-YHTS-6120	10/01/07-09/30/08	55,100.00		54,963.21	54,963.21	54,963.21
Drunk Driving Enforcement 07-08	20.605	1160-100-066-1160-125-YHTS-6020	09/01/07-08/31/08	1,495.86		1,495.86	1,495.86	1,495.86
County DWI Traffic Enforcement FFY07	20.605	1160-100-066-1160-057-YHTS-6020	10/01/06-09/30/07	34,505.00		49,177.65	49,177.65	34,463.41
Cares for Kids Grant FFY08	20.602	1160-100-066-1160-113-YHTS-6120	10/01/07-09/30/08	63,035.00		89,707.17	85,107.92	49,177.65
Traffic Safety Program 07-08	20.600	1160-100-066-1160-047-YHTS-6010	10/01/07-09/30/08	92,165.00				85,107.92
Total Department of Transportation				1,443,440.86	121,549.00	689,892.56	609,024.26	1,277,459.86
Department of Law and Public Safety:								
Juvenile Justice Commission:								
Juvenile Accountability Incentive Blk Grant CY08	16.523	1500-100-066-1500-121-YSAC-6010	01/01/08-12/31/08	30,950.00	3,439.00	12,690.73	34,389.00	34,389.00
Juvenile Accountability Incentive Blk Grant CY07	16.523	1500-100-066-1500-121-YSAC-6010	01/01/07-12/31/07	31,005.00	3,445.00	34,451.00		34,451.00
Total Department of Law and Public Safety				61,955.00	6,884.00	47,141.73	34,389.00	68,840.00
Emergency Management Agency:								
Slate Department of Law & Public Safety:								
Division of State Police:								
Emergency Management Assistance FFY08	83.531	1200-100-066-1200-726-YEMR-6110	10/01/07-09/30/08	32,000.00		25,000.00		32,000.00
Emergency Management Assistance FFY07	83.531	1200-100-066-1200-726-YEMR-6110	10/01/06-09/30/07	32,000.00		32,000.00		32,000.00
Total Division of State Police				64,000.00		57,000.00		32,000.00
Division of Elections:								
EAID/HAVA 07-08	83.xxx	N/A	03/01/06-08/30/08	5,500.00		5,500.00	5,500.00	5,500.00
Total Division of Elections				5,500.00		5,500.00	5,500.00	5,500.00
Institute of Museum and Library Services:								
State Library:								
IMLS Grant 2006	45.310	9490347314	01/01/06-12/31/06	6,919.02		6,919.02		
Total Institute of Museum and Library Services				6,919.02		6,919.02		
Department of Defense:								
State Homeland Security Program FY08	97.067	70-0560-0-1-999	09/03/08-08/31/11	1,314,874.52		866,455.38	422,111.59	1,037,275.83
State Homeland Security Program FY07	97.067	70-0560-0-1-999	N/A	1,071,103.52		137,052.12	23,182.13	461,440.34
State Homeland Security Program FY06	97.067	70-0560-0-1-999	N/A - 6/30/08	461,441.00		61,763.48		1,301,478.94
State Homeland Security Grant Program FY05	97.067	70-0560-0-1-999	03/14/05-03/31/07	1,301,487.37				
Total Department of Defense				4,148,906.41		1,065,270.98	445,293.72	2,800,195.11
Total Federal Financial Awards				\$ 52,248,243.94	\$ 3,146,777.00	\$ 15,681,462.28	\$ 9,566,785.64	\$ 45,366,944.55

COUNTY OF ATLANTIC
SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2008

Department/Program Title	State Account Number	Grant Period	Grant Award		2008 Cash Receipts	2008 Expenditures	Cumulative Expenditures
			State Share	Local Share			
Department of Transportation:							
County Aid Program FY07	08-480-078-6320-AJ7-6010	N/A	\$ 3,163,000.00	\$	\$	\$ 47,081.09	\$ 48,081.09
County Aid Program FY07	6320-480-078-6320-AJX-TCAP-6010	N/A	3,163,000.00			357,866.14	1,953,190.11
Shore/Main, CR585, SBA, FY07	6300-480-078-6300-CPO-TCAP-4310	N/A	1,690,000.00		726,407.17	(83,540.30)	972,655.70
Delliah Rd; CR 646; Sec 5 FY07	6300-480-078-6300-CPO-TCAP-4310	N/A	1,020,000.00			692,689.00	692,689.00
Capital Transportation LLP - Main/Shore Sec 4	6300-480-078-6300-CY8-TCAP-7310	N/A	1,493,070.00		238,031.61	(18,750.00)	1,187,294.23
Capital Transportation LLP - Main/Shore Sec 5	6300-480-078-6300-CY8-TCAP-7310	N/A	1,148,760.00		352,161.52	59,938.87	981,670.39
Capital Transportation ATP FY06	6320-480-078-6320-AJO-TCAP-6010	N/A	2,685,000.00		-4,491.70	1,827,883.19	2,685,000.00
Capital Transportation LLP - Somers PUMays Lndg	6300-480-078-6300-CO2-TCAP-7310	N/A	2,685,000.00			(152,181.36)	1,987,531.79
Capital Transportation ATP FY05	6320-480-078-6320-AJE-TCAP-6010	N/A	1,622,700.00		371,807.42	276,227.88	2,685,000.00
Capital Transportation LLP - Egg Harbor Road	6300-480-078-6300-C66-TCAP-7310	N/A				0.01	2,685,000.00
Capital Transportation Program - Interest Earned	N/A	01/01/07-12/31/07				428,496.47	2,537,085.47
Capital Transportation FY04	6320-480-078-6320-AIF-TCAP-6010	07/01/04-N/A	2,685,000.00			625,689.02	2,059,310.58
Capital Transportation FY03	6320-480-078-6320-AG4-TCAP-6010	07/01/03-N/A	2,685,000.00			284.95	930,926.81
Capital Transportation FY02	6320-480-078-6320-AG4-TCAP-6010	07/01/02-N/A	943,795.56		895,004.22	927,922.12	927,922.12
Casino Revenue Transportation CY07	SCARDRTAP	01/01/07-12/31/07	967,700.00		437,985.37	564,528.12	4,306,621.22
Casino Revenue Transportation CY08	SCARDRTAP	01/01/08-12/31/08	8,621,239.07				370,957.45
Local Bridge Bond Program FY01	6220-572-078-6220-023-TCAP-6010	09/19/01-N/A	400,000.00		103,327.49		
Local Bike Aid FY01	6220-572-078-6220-045-TCAP-6110	N/A					
Total Department of Transportation			39,554,264.63		3,120,234.30	5,584,355.16	28,648,628.64
Department of Education:							
GED Testing Income 2008	5063-100-034-5063-324-H302-3620	N/A	6,260.00		6,260.00		6,260.00
GED Testing Income 2007	5063-100-034-5063-324-H302-3620	N/A	17,700.00			16,223.58	17,700.00
HUB Libraries 05-06	52-0-5414000-56100	05/01/05-04/30/06	43,860.00		3,880.53	3,208.92	43,217.79
Total Department of Education			67,850.00		10,140.53	25,691.90	67,177.79
Department of Environmental Protection and Energy:							
Recreational Trails Program 08-09	100-042-4875-205-V2KA-6110	09/23/08-09/22/09	25,000.00	25,000.00	25,000.00		19,895.66
Stormwater Regulation Program 04-07	4850-100-042-4850-118-VAR2-6110	03/01/04-02/28/07	20,000.00		2,500.00	269.08	80,368.25
Flood Management Plan 06-08	4895-573-042-4895-004-VVVV-6010	01/01/06-12/31/07	200,000.00		20,194.51	6,067.10	
Open Space Acquisition Project FY07	N/A	N/A	600,000.00	600,000.00	600,000.00		
Open Space Acquisition Project FY05	4800-727-042-4800-002-V22G-6120	N/A	1,600,000.00		511,494.36	1,022,968.72	1,022,968.72
Open Space Acquisition Project FY04	4800-727-042-4800-002-V22G-6120	N/A	1,600,000.00		275,639.14	551,278.28	1,542,152.49
Open Space Acquisition Project FY02 - 225	4875-100-042-4875-351-V22G-6120	N/A	2,000,000.00			(73,470.13)	1,926,529.87
Clean Communities CY 2008	4900-765-042-4900-005-V42Y-6020	01/01/08-08/30/09	75,076.62		75,076.62		75,076.62
County Environmental Health Act 2008	07-495-042-4855-001	01/01/09-12/31/08	216,200.00	187,200.00	115,868.00	233,566.00	233,566.00
County Environmental Health Act 2007	06-495-042-4855-001	01/01/07-12/31/07	210,340.00	160,340.00	43,480.00	30,389.00	364,537.00
Total Department of Environmental Protection and Energy			6,546,616.62	942,540.00	1,669,030.63	1,846,144.67	5,255,214.81
Department of Agriculture:							
AJ & EL Merlino Property 2008	N/A	N/A	250,212.37	132,465.38	382,677.75	382,677.75	382,677.75
C & MJ Merlino Property 2008	N/A	N/A	426,260.16	233,454.97	659,715.13	659,715.13	659,715.13
Berenato Property 2006	N/A	N/A	241,812.68	128,018.47	369,831.15	369,831.15	369,831.15
County Line Blueberry Property 2008	N/A	N/A	455,609.85	241,093.05	696,702.90	696,702.90	696,702.90
Total Department of Agriculture			1,373,895.06	735,031.87	2,108,926.93	2,108,926.93	2,108,926.93

COUNTY OF ATLANTIC
 SCHEDULE OF STATE FINANCIAL ASSISTANCE
 Year Ended December 31, 2008

Department/Program Title	State Account Number	Grant Period	Grant Award		2008 Cash Receipts	2008 Expenditures	Cumulative Expenditures
			State Share	Local Share			
Military and Veteran Affairs:							
Veterans Transportation FY08-09	3610-100-087-3610-058-PVET-6130	07/01/08-06/30/09	\$ 17,000.00	\$	\$ 7,080.00	\$ 6,152.00	\$ 6,152.00
Veterans Transportation FY07-08	3610-100-067-3610-058-PVET-6130	07/01/07-06/30/08	22,000.00		16,336.00	15,848.00	22,000.00
Total Military and Veteran Affairs			39,000.00		23,416.00	22,000.00	28,152.00
Department of Health:							
Division of Health Services:							
Early Intervention Service Coordinator FY08-09	4575-233-6140-5077-4575-II-6140	07/01/08-06/30/09	336,600.00		284,682.00	136,041.34	136,041.34
Early Intervention Service Coordinator FY07-08	4575-233-6140-5077-4575-II-6140	07/01/07-06/30/08	336,600.00		7,906.00	162,095.97	284,681.17
Right to Know 2008	4230-100-046-4771-105-J002-6110	01/01/08-12/31/08	10,544.00		2,696.00	10,544.00	10,544.00
PH Preparedness & Response for BT 08-09	4230-100-046-4771-105-J002-6110	01/01/07-12/31/07	10,544.00			96,036.00	96,036.00
PH Preparedness & Response for BT 07-08	4230-100-046-4L10-360-J002-6120	08/31/08-08/09/08	394,626.00		228,988.00	329,322.00	423,730.00
PH Preparedness & Response for BT 06-07	4230-100-046-4L10-360-J002-6120	08/31/07-08/09/08	432,730.00		273,843.31	509,108.00	509,108.00
PH Preparedness & Response for BT 05-06	100-046-4610-360-J002-6120	08/31/06-08/30/07	509,108.00	37,450.00			530,300.00
		08/31/05-08/30/06	502,893.00	27,405.00			
Total Department of Health			2,533,645.00	64,855.00	798,157.31	734,039.31	2,000,984.51
Division of Alcoholism, Drug Abuse & Addiction Services:							
Comprehensive Alcohol/Drug Abuse Grant 2008	4240-100-046-4052-25	01/01/08-12/31/08	664,217.00	82,575.00	301,510.00	558,592.00	558,592.00
Comprehensive Alcohol/Drug Abuse Grant 2007	4240-100-046-4052-25	01/01/07-12/31/07	646,815.00	81,843.00	318,609.00	80,473.00	723,648.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			1,311,032.00	164,418.00	620,119.00	639,065.00	1,282,230.00
Division of Senior Affairs:							
Statewide Respite Care FY08	4275-491-046-4143-082-J004-6140	01/01/08-12/31/08	174,824.00		167,776.92	139,500.13	139,500.13
Statewide Respite Care FY07	4275-491-046-4143-082-J004-6140	01/01/07-12/31/07	168,276.00	10,000.00	-1,403.16	(2,312.44)	174,540.72
Total Division of Senior Affairs			343,100.00	10,000.00	166,373.76	137,187.69	314,040.85
Department of Human Services:							
CFI & APPI 08-09	1630-100-016-1630-013-MMMM-6130	07/01/08-06/30/09	1,486,669.00		867,223.00	1,350,611.74	1,350,611.74
CFI & APPI 07-08	1630-100-016-1630-013-MMMM-6130	07/01/07-06/30/08	1,466,201.00		743,935.00	46,620.24	1,400,287.82
Total Department of Human Services			2,952,870.00		1,611,158.00	1,397,231.98	2,750,899.56
Department of Law and Public Safety:							
Division of Criminal Justice							
Body Armor Replacement FY09	1020-718-066-1020-001-YCJS-6120	08/01/08-8/30/09	38,104.06		38,104.06	38,624.28	38,624.28
Body Armor Replacement FY08	1020-718-066-1020-001-YCJS-6120	N/A	43,064.27		43,064.27	438.21	35,962.06
Body Armor Replacement FY07	1020-718-066-1020-001-YCJS-6120	N/A	38,008.83			1.75	33,869.16
Body Armor Replacement FY06	1020-718-066-1020-001-YCJS-6120	N/A	33,885.16				87,415.12
Insurance Fraud Prevention FY08	1020-100-066-1020-305-YCJD-6110	01/01/08-12/31/08	148,585.00		46,381.62	87,415.12	102,405.37
Insurance Fraud Prevention FY07	1020-100-066-1020-305-YCJD-6110	01/01/08-12/31/08	148,468.00		18,638.44	13,890.00	13,890.00
Megan's Law Internet Registry Grant 07-08	07-100-066-1020-351	10/01/07-09/30/08	13,890.00		13,890.00	2,026.98	2,026.98
Residential Substance Abuse Treatment 07-08	N/A	01/01/07-12/31/07	22,500.00	7,500.00	1,520.23		
Division of State Police							
Pre-Disaster Mitigation Planning FY07	N/A	04/01/07-12/31/09	165,000.00			135,580.30	135,580.30
Community Emergency Response Team	N/A	04/01/08-03/31/09	2,407.50		2,407.50	2,407.50	2,407.50
Coverdale Forensic 06-07	N/A	N/A - 09/30/07	6,200.00		839.95	839.95	6,069.31
Animal Response Team 2007	N/A	N/A - 09/30/07	5,000.00		5,000.00	402.47	5,000.00

COUNTY OF ATLANTIC

SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2008

Department/Program Title	State Account Number	Grant Period	Grant Award		2008 Cash Receipts	2008 Expenditures	Cumulative Expenditures
			State Share	Local State			
Office of Emergency Management:							
Juvenile Justice Commission:							
State Facilities Education Act 07-08	1500-100-066-1500-032-YSAC-6010	07/01/07-06/30/08	\$ 148,500.00	\$ 74,250.00	\$	\$ 148,500.00	
Juvenile Detention Alternatives Initiative 07-08	1500-100-066-1500-237-YYYY-6110	07/01/07-06/30/08	62,948.00	19,614.00		62,948.00	62,948.00
Detention Division CY08	1500-100-066-1500-083-YG3P-6130	01/01/08-12/31/08	37,132.00	34,096.00		37,132.00	37,132.00
Detention Division CY07	1500-100-066-1500-083-YG3P-6130	01/01/07-12/31/07	37,132.00	3,096.00		2,987.64	37,132.00
Program Services CY08	1600-100-066-1500-007-YSAC-6010	01/01/08-12/31/08	319,268.00	139,601.19		276,229.45	276,229.45
Program Services CY07	1600-100-066-1500-007-YSAC-6010	01/01/07-12/31/07	314,888.00	221,840.60		26,643.22	314,888.00
Program Services CY06	1500-100-066-1500-007-YSAC-6010	01/01/06-12/31/06	311,770.00	21,889.35		89.37	311,770.00
Program Services CY05	1500-100-066-1500-007-YSAC-6010	01/01/05-12/31/05	311,770.00	1,899.00		(50,500.00)	281,270.00
Program Management CY08	1500-100-066-1500-007-YSAC-6010	01/01/08-12/31/08	55,905.00	34,501.22		53,703.59	53,703.59
Program Management CY07	1500-100-066-1500-007-YSAC-6010	01/01/07-12/31/07	53,905.00	41,116.92		6,746.19	53,905.00
Program Management CY06	1500-100-066-1500-007-YSAC-6010	01/01/06-12/31/06	53,905.00	3,095.00		261.34	53,905.00
Total Department of Law and Public Safety			2,387,325.92	7,500.00	773,414.35	897,867.36	2,074,673.12
Department of Community Affairs:							
COJNT Program 06-07	2007-100-022-8030-688-FFFF-6020	07/01/06-12/31/08	123,400.00		16,245.16	35,624.17	60,369.76
Special Legislative Grant FY02	02-100-022-8030-378-FFFF-6120	07/01/01-12/31/09	500,000.00			134,296.50	500,000.00
Handicapped/Disabled Rec 09	8050-100-022-8050-035&184-F157-6120	01/01/09-12/31/09	22,300.00	4,460.00	4,460.00		
Handicapped/Disabled Rec 08	8050-100-022-8050-035&184-F157-6120	01/01/08-12/31/08	20,000.00	4,000.00	9,621.12	22,046.54	22,046.54
Handicapped/Disabled Rec 07	8050-100-022-8050-035&184-F157-6120	01/01/07-12/31/07	15,665.00	3,133.00	9,931.64	495.56	18,798.00
Total Department of Community Affairs			681,395.00	11,593.00	40,257.92	192,463.77	621,204.30
Division of Office Information Technology:							
Consolidation FY06	2034-100-082-SBE7-050-U0AB-6120	01/01/06-03/31/08	125,000.00			17,440.00	124,330.00
Enhanced 911 Equipment Grant FY07	2034-100-082-SBE7-050-U0AB-6110	07/01/07-10/31/08	25,000.00		25,000.00	24,713.56	24,713.56
Enhanced 911 Equipment Grant FY05	2034-100-082-SBE7-050-U0AB-6110	01/01/04-12/31/06	200,000.00			(3,750.00)	196,250.00
Total Division of Office Information Technology			350,000.00		25,000.00	38,403.56	345,293.56
Department of State:							
Division of Archives and Record Management:							
Paris Grant IV 2008	2545-100-074-2545-033-S003-6130	9/1/08-8/31/09	40,700.00		20,350.00	17,013.40	17,013.40
Paris Grant III 2007	2545-100-074-2545-033-S003-6130	7/1/07-6/30/08	1,183,525.00			684,660.88	1,157,406.31
Paris Grant II 2006	2545-100-074-2545-033-S003-6130	7/1/06-6/30/07	936,200.00		219,150.78	197,797.94	891,657.14
Paris Grant 05-06	2545-100-074-2545-033-S003-6130	7/1/05-6/30/06	1,140,955.00		269,957.19	1,134,141.23	1,134,141.23
Historical Commission							
General Operating Support 07-08	04-100-074-2645-105-6110	7/1/07-6/30/08	17,000.00			16,913.18	16,913.18
New Jersey State Council on the Arts:							
Council on the Arts Local Arts Program FY08	2530-100-074-2530-032-S003-6130	1/1/08-12/31/08	98,417.00		73,813.00	98,410.99	98,410.99
Council on the Arts Local Arts Program FY07	2530-100-074-2530-032-S003-6130	1/1/07-12/31/07	87,872.00		21,568.00	(9.00)	87,862.16
Council on the Arts Local Arts Program FY06	2530-100-074-2530-032-S003-6130	1/1/06-12/31/06	103,379.00			(1,075.00)	102,125.53
Council on the Arts Local Arts Program FY05	2530-100-074-2530-032-S003-6130	1/1/05-12/31/05	105,993.00			(9,728.00)	95,749.34
Council on the Arts Local Arts Program FY04	2530-100-074-2530-032-S003-6130	1/1/04-12/31/04	87,716.00			(6,800.00)	76,322.85
Council on the Arts Local Arts Program FY03	2530-100-074-2530-032-S003-6130	1/1/03-12/31/03	93,916.00			(1,375.00)	92,528.85
Council on the Arts Local Arts Program FY02	2530-100-074-2530-032-S003-6130	1/1/02-12/31/02	87,328.00			(4,700.00)	82,130.79
Council on the Arts Project Serving Artists FY00	2530-100-074-2530-032-S003-6130	10/1/00-12/31/00	10,900.00			(1,200.00)	8,995.28
Total Department of Community Affairs			3,993,503.00		605,238.97	1,189,909.39	3,961,157.05

COUNTY OF ATLANTIC
 SCHEDULE OF STATE FINANCIAL ASSISTANCE
 Year Ended December 31, 2008

Department/Program Title	State Account Number	Grant Period	Grant Award		2008 Cash Receipts	2008 Expenditures	Cumulative Expenditures
			State	Local Share			
NJ Governor's Council on Alcohol & Drug Abuse: Alliance for Prevention of Drug & Alcohol Abuse 08	4219-024-6110	01/01/08-12/31/08	\$ 329,916.68	\$	\$ 12,466.13	\$ 43,885.77	\$ 43,885.77
	4219-024-6110	01/01/07-12/31/07	330,903.10		257,801.05	239,565.82	290,665.82
Total NJ Governor's Council on Alcohol & Drug Abuse			660,819.78		270,267.18	283,451.59	334,451.59
Total State Financial Assistance			\$ 62,776,286.91	\$ 1,935,937.87	\$ 11,841,734.68	\$ 14,876,729.33	\$ 49,702,932.71

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2008

Note 1: General

The accompanying schedules of financial assistance present the activity of all federal and state financial assistance programs of the County of Atlantic, New Jersey ("the County"). The County is defined in Note 1 to the County's financial statements – statutory basis. The 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.

Note 2: Basis of Accounting

The accompanying schedules of financial assistance are presented using the modified accrual basis of accounting in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America (GAAP).

Modifications to the accrual basis:

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

Note 3: 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, the County management does not believe such audits would result in material amounts of disallowed costs.

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 various conditions of such contracts.

Note 4: Public Assistance Grants

The County is the recipient of Public Assistance Grants which have been audited separately by the State of New Jersey and are not included in the Schedules of Financial Assistance contained in this report. This program is for the operations of the County Welfare Department.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2008
(CONTINUED)

Note 5: Relationship to General-Purpose Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements – statutory basis. 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 Appropriated Reserves	\$	22,607,969.27	
Less: Private Sources		(66,235.09)	
Library Trust Fund		3,208.32	
Capital Transportation Interest		276,227.88	
Public Health Grant Expenditures		1,622,343.59	
	\$	<u>24,443,513.97</u>	
Reported on:			
Schedule of Federal Financial Awards	\$	9,566,785.64	
Schedule of State Financial Assistance		<u>14,876,728.33</u>	
	\$	<u>24,443,513.97</u>	

Note 6: Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2008

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unqualified Opinion issued on the Financial Statements – Statutory Basis, presented in accordance with an “Other Comprehensive Basis of Accounting” dated June 10, 2009.**

Internal control over financial reporting:

- | | |
|---|-----------|
| 1) Material Weakness identified? | NO |
| 2) Significant Deficiencies identified that are not considered to be a Material Weakness? | NO |

Non-Compliance material to Financial Statements – Statutory Basis noted?	NO
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COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2008
(CONTINUED)

I. SUMMARY OF AUDITOR'S RESULTS (Continued)

Federal Awards

Internal control over major programs:

- | | |
|---|---------------|
| 1) Material Weakness identified? | NO |
| 2) Significant Deficiencies identified that are not considered to be a Material Weakness? | NONE REPORTED |

Type of auditor's report issued on compliance for major programs:

An Unqualified Opinion was issued on compliance for major programs, dated June 10, 2009.

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133?

NO

Identification of major programs:

17.222	NJ Youth Corps
17.207	Work First NJ
93.623	Federal Runaway Grant
93.569	Community Services Block Grant
97.067	Homeland Security Grant

Dollar threshold used to distinguish between Type A and Type B Programs:

\$300,000.00

Auditee qualified as low-risk Auditee?

YES

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2008
(CONTINUED)

I. SUMMARY OF AUDITOR'S RESULTS (Continued)

State Awards

Internal control over major programs:

- | | |
|---|---------------|
| 3) Material Weakness identified? | NO |
| 4) Significant Deficiencies identified that are not considered to be a Material Weakness? | NONE REPORTED |

Type of auditor's report issued on compliance for major programs:

An Unqualified Opinion was issued on compliance for major programs, dated June 10, 2009.

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 04-04?

NO

Identification of major programs:

SCARDRTAP
6220-572-078-6220-023-TCAP-6010
6220-572-078-6220-045-TCAP-6110
4800-727-042-4800-002-V22G-6120
N/A
4575-233-6140-5077-4575-II-6140
4230-100-046-4L10-360-J002-6120
4240-100-046-4052-25
1630-100-016-1630-013-MMMM-6130

Casino Revenue Transportation
Local Bridge Bond
Local Bike Aid
Opens Space Acquisition
Department of Agriculture – Farmland Preservation
Early Intervention Service Coordinator
Public Health Preparedness & Response
Comprehensive Alcohol/Drug Abuse Grant
CFI & APPI 07-08

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ 446,301.85

Auditee qualified as low-risk Auditee?

YES

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2008
(CONTINUED)

II. FINDINGS RELATING TO THE FINANCIAL STATEMENTS – STATUTORY BASIS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, our audit disclosed no findings relating to the financial statements – statutory basis that are required to be reported under this section.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AND STATE AWARDS

Federal: Our audit disclosed no material Findings or Questioned Costs.

State: Our audit disclosed no material Findings or Questioned Costs.

STATUS OF PRIOR YEAR FINDINGS

There were no prior year Findings or Questioned Costs.