

**COUNTY OF ATLANTIC,  
STATE OF NEW JERSEY**

SCHEDULES OF EXPENDITURES OF  
FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE

December 31, 2023

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

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December 31, 2023

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## **INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

To the County Executive and the Board of County Commissioners of  
The County of Atlantic  
State of New Jersey

### ***Report on the Audit of the Schedules of Expenditures of Federal Awards and State Financial Assistance***

#### **Opinions**

We have audited the accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") of the County of Atlantic, State of New Jersey ("County"), for the year ended December 31, 2023, and the related notes to the schedules, as listed in the table of contents.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the schedules referred to above present fairly, in all material respects, the expenditures of federal awards and state financial assistance, for the year ended December 31, 2023, in accordance with the financial reporting provisions described in Note B.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the schedules referred to above do not present fairly the expenditures of federal awards and state financial assistance in accordance with accounting principles generally accepted in the United States of America, for the year ended December 31, 2023.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*"); the requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the State of New Jersey Circular Letter 15-08-OMB ("Circular Letter 15-08-OMB"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Schedules* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

# **INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)**

## ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note B of the schedules, the schedules are prepared by the County on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management for the Schedules**

Management is responsible for the preparation and fair presentation of the schedules in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

## **Auditors' Responsibilities for the Audit of the Schedules**

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, as well as the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS; *Government Auditing Standards*; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

**INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)**

**Auditors' Responsibilities for the Audit of the Schedules (Continued)**

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

A handwritten signature in black ink, appearing to read "Warren A. Broudy". The signature is fluid and cursive, with the first name "Warren" being the most prominent.

Warren A. Broudy, CPA, CGFM, PSA, CGMA  
Registered Municipal Accountant License No. 554

**MERCADIEN, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

September 30, 2024

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB**

To the County Executive and the Board of County Commissioners of  
The County of Atlantic  
State of New Jersey

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited the County of Atlantic, State of New Jersey's ("County") compliance with the types of compliance requirements as subject to audit in the OMB Compliance Supplement and the New Jersey State Grant Compliance Supplement that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2023. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); the requirements of audit prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; and audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance") and State of New Jersey Circular Letter 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* (the "Circular Letter 15-08-OMB"). Our responsibilities under those standards and the Uniform Guidance and Circular Letter 15-08-OMB are further described in the *Auditors' Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB (CONTINUED)

## Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS; *Government Auditing Standards*; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS; *Government Auditing Standards*; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and Circular Letter 15-08-OMB, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Circular Letter 15-08-OMB, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY CIRCULAR LETTER 15-08-OMB (CONTINUED)**

**Report on Internal Control Over Compliance (Continued)**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditors' Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Circular Letter 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

**Independent Auditors' Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by Uniform Guidance and New Jersey Circular Letter 15-08-OMB**

We have audited the financial statements-regulatory basis of the various funds and account group of the County as of and for the year ended December 31, 2023, and the related notes to financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 2, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Uniform Guidance and Circular Letter 15-08-OMB and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



Warren A. Broudy, CPA, CGFM, PSA, CGMA  
Registered Municipal Accountant License No. 554

**MERCADIEN, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS**

September 30, 2024

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor Program	Federal ALN	Pass-Through Identity Number (UEI)	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	Expenditures to Subrecipients	2023 Local Match	Cumulative Expenditures
				Federal Share	Local Share					
<b>U.S. Department of Housing and Urban Development:</b>										
Office of Community Planning and Development										
CDBG - Entitlement Grants Cluster										
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/21-8/31/28	\$ 4,671,484.00	\$ -	\$ -	\$ 63,033.40	\$ 63,033.40	\$ -	\$ 2,108,082.00
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/21-8/31/28	3,583,302.00	-	8,464.07	15,991.83	15,991.83	-	3,583,302.00
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/22-8/31/29	1,127,243.00	-	225,088.00	210,088.00	210,088.00	-	1,127,243.00
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/20-8/31/27	1,197,463.00	-	79,493.95	79,493.95	79,493.95	-	1,106,573.63
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/19-8/31/26	1,217,645.00	-	156,616.33	156,616.33	156,616.33	-	1,192,720.45
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/18-8/31/25	1,300,087.00	-	82,489.19	77,794.12	77,794.12	-	1,277,143.38
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/17-8/31/24	1,207,139.00	-	17,344.64	17,344.64	17,344.64	-	1,207,139.00
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/16-8/31/23	1,102,215.00	-	15,000.00	185,648.98	185,648.98	-	1,102,215.00
Community Development Block Grant/Entitlement Grants	14.218	Not Applicable	9/1/11-8/31/18	1,332,979.00	-	-	26,055.00	26,055.00	-	1,332,979.00
Program & CDBG - Entitlement Grants Cluster Subtotal				16,739,557.00	-	584,496.18	832,066.25	832,066.25	-	14,037,397.46
Home Investment Partnerships Program	14.239	Not Applicable	9/1/22-8/31/29	709,569.00	-	70,956.00	70,956.00	70,956.00	-	709,569.00
Home Investment Partnerships Program	14.239	Not Applicable	9/1/21-8/31/28	671,692.00	-	-	9,732.39	9,732.39	-	671,692.00
Home Investment Partnerships Program	14.239	Not Applicable	9/1/19-8/31/26	670,111.00	-	81,799.07	42,477.96	42,477.96	-	670,111.00
Home Investment Partnerships Program	14.239	Not Applicable	9/1/18-8/31/25	717,003.00	-	94,463.96	94,463.96	94,463.96	-	717,003.00
Home Investment Partnerships Program	14.239	Not Applicable	9/1/15-8/31/22	432,792.00	-	0.20	0.20	0.20	-	432,792.00
Home Investment Partnerships Program	14.239	Not Applicable	9/1/13-8/31/20	431,531.00	-	34.35	0.35	0.35	-	431,531.00
Program Subtotal				3,632,698.00	-	247,253.58	217,630.86	217,630.86	-	3,632,698.00
Continuum of Care Program	14.267	Not Applicable	1/1/22-12/31/22	24,105.00	6,026.00	30,131.00	30,131.00	-	6,026.00	24,105.00
Continuum of Care Program	14.267	Not Applicable	1/1/20-12/31/20	298,271.01	-	298,271.01	298,271.01	-	-	298,271.01
Program Subtotal				322,376.01	6,026.00	328,402.01	328,402.01	-	6,026.00	322,376.01
<b>Total U.S. Department of Housing and Urban Development</b>				<b>20,694,631.01</b>	<b>6,026.00</b>	<b>1,160,151.77</b>	<b>1,378,099.12</b>	<b>1,049,697.11</b>	<b>6,026.00</b>	<b>17,992,471.47</b>
<b>U.S. Department of Justice:</b>										
Office of Juvenile Justice and Delinquency Prevention										
Juvenile Justice and Delinquency Program	16.540	Not Applicable	1/1/23-12/31/23	151,144.00	-	69,067.00	149,878.31	-	-	149,878.31
Juvenile Justice and Delinquency Program	16.540	Not Applicable	1/1/22-12/31/22	151,144.00	-	86,773.96	144.11	-	-	151,144.00
Program Subtotal				302,288.00	-	155,840.96	150,022.42	-	-	301,022.31
Office for Victims of Crime										
Passed through the State of New Jersey Department of Law and Public Safety										
Crime Victim Assistance	16.575	FH4HGA3T4H65	10/1/22-9/30/23	185,594.00	-	168,289.16	169,813.89	-	-	169,813.89
Crime Victim Assistance	16.575	FH4HGA3T4H65	10/1/21-9/30/22	90,238.00	-	1,588.90	1,588.90	-	-	90,238.00
Crime Victim Assistance	16.575	FH4HGA3T4H65	7/1/23-6/30/24	718,804.00	-	-	190,955.35	-	-	190,955.35
Crime Victim Assistance	16.575	FH4HGA3T4H65	7/1/22-6/30/23	741,406.00	-	741,406.00	601,659.22	-	-	741,406.00
Program Subtotal				1,736,042.00	-	911,284.06	964,017.36	-	-	1,192,413.24
Violence Against Women Office										
Passed through the State of New Jersey Department of Law and Public Safety										
Violence Against Women Formula Grants	16.588	FH4HGA3T4H65	7/1/23-6/30/24	69,056.00	-	17,876.96	26,815.31	-	-	26,815.31
Violence Against Women Formula Grants	16.588	FH4HGA3T4H65	7/1/22-6/30/23	74,833.00	-	74,833.00	60,100.03	-	-	74,833.00
Violence Against Women Formula Grants	16.588	FH4HGA3T4H65	7/1/21-6/30/22	58,031.00	-	51,607.57	16,956.64	-	-	58,031.00
Violence Against Women Formula Grants	16.588	FH4HGA3T4H65	7/1/20-6/30/21	65,241.00	-	112.62	112.62	-	-	65,241.00
Program Subtotal				267,161.00	-	144,430.15	103,984.60	-	-	224,920.31

See notes to schedules of expenditures of federal awards and state financial assistance.

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor Program	Federal ALN	Pass-Through Identity Number (UEI)	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	Expenditures to Subrecipients	2023 Local Match	Cumulative Expenditures
				Federal Share	Local Share					
<b>Bureau of Justice Assistance</b>										
State Criminal Alien Assistance Program	16.606	Not Applicable	N/A	157,817.00	-	157,817.00	-	-	-	-
State Criminal Alien Assistance Program	16.606	Not Applicable	N/A	177,270.00	-	-	28,743.54	-	-	29,906.03
State Criminal Alien Assistance Program	16.606	Not Applicable	N/A	141,571.00	-	-	29,105.76	-	-	133,190.76
State Criminal Alien Assistance Program	16.606	Not Applicable	N/A	124,553.00	-	-	15,880.32	-	-	100,011.73
Program Subtotal				601,211.00	-	157,817.00	73,729.62	-	-	263,108.52
<b>Total U.S. Department of Justice</b>				<b>2,906,702.00</b>	<b>-</b>	<b>1,369,372.17</b>	<b>1,291,754.00</b>	<b>-</b>	<b>-</b>	<b>1,981,464.38</b>
<b>U.S. Department of Labor:</b>										
Employment Training Administration										
Passed through the State of New Jersey Department of Labor										
<b>WIOA Cluster</b>										
WIOA Adult Program	17.258	GJQ6WTD321L8	7/1/23-6/30/25	1,357,977.00	-	-	-	-	-	-
WIOA Adult Program	17.258	GJQ6WTD321L8	7/1/22-6/30/24	1,383,379.00	-	657,689.00	715,598.96	-	-	715,598.96
WIOA Adult Program	17.258	GJQ6WTD321L8	7/1/21-6/30/23	1,365,915.00	-	622,093.00	541,315.15	-	-	1,351,716.42
WIOA Adult Program	17.258	GJQ6WTD321L8	7/1/20-6/30/22	1,320,213.00	-	-	-	-	-	1,313,736.37
WIOA Adult Program	17.258	GJQ6WTD321L8	7/1/19-6/30/21	1,470,714.00	-	137,598.00	137,598.00	-	-	1,470,714.00
Program Subtotal				4,220,008.00	-	1,417,380.00	1,394,512.11	-	-	3,538,029.38
<b>WIOA Youth Activities</b>										
WIOA Youth Activities	17.259	GJQ6WTD321L8	7/1/23-6/30/25	1,465,479.00	-	95,586.00	105,829.10	-	-	105,829.10
WIOA Youth Activities	17.259	GJQ6WTD321L8	7/1/22-6/30/24	1,488,727.00	-	1,287,207.00	1,222,581.36	-	-	1,375,979.36
WIOA Youth Activities	17.259	GJQ6WTD321L8	7/1/21-6/30/22	1,468,016.00	-	249,430.00	204,099.56	-	-	1,460,935.95
WIOA Youth Activities	17.259	GJQ6WTD321L8	7/1/20-6/30/21	1,412,840.00	-	-	6.46	-	-	1,410,606.15
WIOA Youth Activities	17.259	GJQ6WTD321L8	7/1/19-6/30/20	1,591,062.00	-	-	(6.46)	-	-	1,591,055.54
Program Subtotal				7,426,124.00	-	1,632,223.00	1,532,510.02	-	-	5,944,406.10
<b>WIOA Dislocated Worker Formula Grants</b>										
WIOA Dislocated Worker Formula Grants	17.278	GJQ6WTD321L8	7/1/22-6/30/23	776,696.00	-	291,162.00	334,187.78	-	-	334,187.78
WIOA Dislocated Worker Formula Grants	17.278	GJQ6WTD321L8	7/1/21-6/30/22	814,785.00	-	435,638.00	401,026.87	-	-	806,071.74
WIOA Dislocated Worker Formula Grants	17.278	GJQ6WTD321L8	7/1/20-6/30/21	649,413.00	-	-	(13.53)	-	-	649,399.47
WIOA Dislocated Worker Formula Grants	17.278	GJQ6WTD321L8	7/1/19-6/30/20	703,944.00	-	-	(17.99)	-	-	703,926.01
Program Subtotal				2,944,838.00	-	726,800.00	735,183.13	-	-	2,493,585.00
<b>WIOA Cluster Subtotal and Total U.S. Department of Labor</b>				<b>14,590,970.00</b>	<b>-</b>	<b>3,776,403.00</b>	<b>3,662,205.26</b>	<b>-</b>	<b>-</b>	<b>11,976,020.48</b>
<b>U.S. Department of Transportation:</b>										
Federal Transit Administration										
Formula Grants for Rural Areas and Tribal Transit Program	20.509	Not Applicable	1/1/23-12/31/23	458,043.00	152,681.00	458,043.00	445,512.83	-	140,150.83	445,512.83
Formula Grants for Rural Areas and Tribal Transit Program	20.509	Not Applicable	1/1/22-12/31/22	373,112.00	124,364.00	373,092.00	35,457.89	-	-	373,112.00
Formula Grants for Rural Areas and Tribal Transit Program	20.509	Not Applicable	1/1/22-12/31/22	150,000.00	-	-	58,261.80	-	-	150,000.00
Formula Grants for Rural Areas and Tribal Transit Program	20.509	Not Applicable	1/1/22-12/31/23	160,000.00	-	147,882.11	147,882.10	-	-	147,882.10
Program Subtotal				1,141,155.00	277,045.00	979,017.11	687,114.62	-	140,150.83	1,116,506.93
<b>Transit Services Programs Cluster</b>										
Enhanced Mobility of Seniors and Individuals With Disabilities	20.513	Not Applicable	NA	125,000.00	-	125,000.00	125,000.00	-	-	125,000.00
Enhanced Mobility of Seniors and Individuals With Disabilities	20.513	Not Applicable	7/1/21-6/30/22	77,000.00	-	-	76,644.44	-	-	76,644.44
Enhanced Mobility of Seniors and Individuals With Disabilities	20.513	Not Applicable	7/1/20-6/30/21	77,000.00	-	77,000.00	-	-	-	77,000.00
Program and Transit Services Program Cluster Subtotal				279,000.00	-	202,000.00	201,644.44	-	-	278,644.44

See notes to schedules of expenditures of federal awards and state financial assistance.

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor Program	Federal ALN	Pass-Through Identity Number (UEI)	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	Expenditures to Subrecipients	2023 Local Match	Cumulative Expenditures
				Federal Share	Local Share					
Passed through New Jersey Department of Transportation										
Highway Planning and Construction Cluster										
Highway Planning and Construction	20.205	ML8GCTH8C975	Until Completion	3,484,857.55	-	752,710.56	992,274.30	-	-	3,473,752.68
Highway Planning and Construction	20.205	ML8GCTH8C975	Until Completion	1,889,592.97	-	1,889,400.08	145,680.29	-	-	1,889,592.97
Highway Planning and Construction	20.205	ML8GCTH8C975	Until Completion	1,971,733.88	-	348,889.10	4,614.95	-	-	1,506,646.55
Highway Planning and Construction	20.205	ML8GCTH8C975	Until Completion	32,000.00	-	-	15,973.52	-	-	15,973.52
Highway Planning and Construction	20.205	ML8GCTH8C975	Until Completion	32,000.00	-	13,662.18	13,662.18	-	-	32,000.00
Program Subtotal				7,410,184.40	-	3,004,661.92	1,172,205.24	-	-	6,917,965.72
Passed through New Jersey Transit										
Federal Transit Cluster										
Federal Transit Formula Grants	20.507	80-665-7177	1/1/20-12/31/21	227,125.04	-	7,389.95	7,389.95	-	-	227,125.04
Federal Transit Formula Grants	20.507	80-665-7177	7/1/22-6/30/23	113,600.00	-	113,598.25	113,598.25	-	-	113,598.25
Program and Federal Transit Cluster Subtotal				340,725.04	-	120,988.20	120,988.20	-	-	340,723.29
Office of Highway Safety										
Passed through NJ Department of Transportation Division of Highway Traffic Safety										
Highway Safety Cluster										
State and Community Highway Safety	20.600	ML8GCTH8C975	10/1/23-9/30/24	271,945.00	-	-	15,000.00	-	-	15,000.00
State and Community Highway Safety	20.600	ML8GCTH8C975	10/1/22-9/30/23	163,500.00	-	133,285.68	133,285.68	-	-	133,285.68
State and Community Highway Safety	20.600	ML8GCTH8C975	10/1/21-9/30/22	43,500.00	-	-	972.75	-	-	43,500.00
Program Subtotal				478,945.00	-	133,285.68	149,258.43	-	-	191,785.68
Passed through NJ Department of Transportation Division of Highway Traffic Safety										
National Priority Safety Programs	20.616	ML8GCTH8C975	1/1/23-12/31/23	105,000.00	-	82,635.00	82,635.00	-	-	82,635.00
National Priority Safety Programs	20.616	ML8GCTH8C975	1/1/21-12/31/21	35,000.00	-	4,700.00	4,700.00	-	-	35,000.00
National Priority Safety Programs	20.616	ML8GCTH8C975	4/1/23-4/30/23	67,900.00	-	62,125.00	62,125.00	-	-	62,125.00
National Priority Safety Programs	20.616	ML8GCTH8C975	4/1/22-4/30/22	39,900.00	-	840.00	840.00	-	-	39,900.00
National Priority Safety Programs	20.616	ML8GCTH8C975	Until Completion	34,634.81	-	2,817.91	3,280.00	-	-	6,880.00
National Priority Safety Programs	20.616	ML8GCTH8C975	10/1/22-9/30/23	45,000.00	-	45,000.00	45,000.00	-	-	45,000.00
National Priority Safety Programs	20.616	ML8GCTH8C975	10/1/21-9/30/22	35,000.00	-	9,459.43	9,459.43	-	-	35,000.00
National Priority Safety Programs	20.616	ML8GCTH8C975	10/1/22-9/30/23	25,450.00	-	25,450.00	23,490.00	-	-	25,450.00
National Priority Safety Programs	20.616	ML8GCTH8C975	10/1/21-9/30/22	25,450.00	-	18,950.00	18,950.00	-	-	25,450.00
National Priority Safety Programs	20.616	ML8GCTH8C975	10/1/23-9/30/24	229,000.00	-	-	3,780.00	-	-	87,140.00
National Priority Safety Programs	20.616	ML8GCTH8C975	10/1/22-9/30/23	175,000.00	-	116,670.26	114,330.26	-	-	116,710.26
National Priority Safety Programs	20.616	ML8GCTH8C975	10/1/21-9/30/22	115,000.00	-	41,148.27	41,148.27	-	-	115,000.00
National Priority Safety Programs	20.616	ML8GCTH8C975	4/1/21-4/30/21	40,000.00	-	6,400.00	6,400.00	-	-	40,000.00
Program Subtotal				972,334.81	-	416,195.87	416,137.96	-	-	716,290.26
Highway Safety Cluster Subtotal				1,451,279.81	-	549,481.55	565,396.39	-	-	908,075.94
<b>Total U.S. Department of Transportation</b>				<b>10,622,344.25</b>	<b>277,045.00</b>	<b>4,856,148.78</b>	<b>2,747,348.89</b>	<b>-</b>	<b>140,150.83</b>	<b>9,561,916.32</b>
U.S. Department of Treasury										
Emergency Rental Assistance Program	21.023	Not Applicable	1/21/21-12/31/30	7,868,230.90	-	0.06	1,463.90	-	-	7,868,230.90
Emergency Rental Assistance Program	21.023	Not Applicable	1/21/21-12/31/30	8,885,539.26	-	-	0.22	-	-	8,885,539.26
Program Subtotal				16,753,770.16	-	0.06	1,464.12	-	-	16,753,770.16

See notes to schedules of expenditures of federal awards and state financial assistance.

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor Program	Federal ALN	Pass-Through Identity Number (UEI)	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	Expenditures to Subrecipients	2023 Local Match	Cumulative Expenditures
				Federal Share	Local Share					
Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Applicable	3/15/21-12/31/26	100,000.00	-	50,000.00	-	-	-	-
Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Applicable	2/10/21-12/31/24	35,103,687.73	-	-	5,030,418.40	-	-	17,152,886.96
Program Subtotal				35,203,687.73	-	50,000.00	5,030,418.40	-	-	17,152,886.96
<b>Total U.S. Department of Treasury</b>				<b>51,957,457.89</b>	<b>-</b>	<b>50,000.06</b>	<b>5,031,882.52</b>	<b>-</b>	<b>-</b>	<b>33,906,657.12</b>
<b>U.S. Department of Health and Human Services:</b>										
Division of Youth and Family										
Passed through the State of New Jersey Department of Human Services										
Comprehensive Community Mental Health Services for Individuals with	93.104	MLGMLZ76EMC3	1/1/23-12/31/23	5,000.00	-	5,000.00	5,000.00	-	-	5,000.00
Program Subtotal				5,000.00	-	5,000.00	5,000.00	-	-	5,000.00
Substance Abuse and Mental Health Services Projects	93.243	MLGMLZ76EMC3	9/30/19-9/29/23	2,000,000.00	-	560,287.51	560,287.28	-	-	1,934,199.43
Program Subtotal				2,000,000.00	-	560,287.51	560,287.28	-	-	1,934,199.43
Immunization Cooperative Agreements	93.268	MLGMLZ76EMC3	7/1/21-6/30/23	500,000.00	-	358,204.19	101,442.00	-	-	477,559.00
Program Subtotal				500,000.00	-	358,204.19	101,442.00	-	-	477,559.00
State Health Insurance Assistance Program	93.324	MLGMLZ76EMC3	4/1/23-3/31/24	39,000.00	-	-	23,147.04	-	-	23,147.04
State Health Insurance Assistance Program	93.324	MLGMLZ76EMC3	4/1/22-3/31/23	37,000.00	-	37,000.00	19,519.41	-	-	37,000.00
State Health Insurance Assistance Program	93.324	MLGMLZ76EMC3	4/1/21-3/31/22	37,000.00	-	2.00	1.85	-	-	37,000.00
Program Subtotal				113,000.00	-	37,002.00	42,668.30	-	-	97,147.04
Community Health Workers for Public Health Response and Resilient	93.495	MLGMLZ76EMC3	8/31/21-8/30/24	1,950,000.00	-	973,938.36	592,020.68	-	-	1,119,487.84
Program Subtotal				1,950,000.00	-	973,938.36	592,020.68	-	-	1,119,487.84
477 Cluster										
Community Services Block Grant	93.569	MLGMLZ76EMC3	7/1/23-6/30/24	41,634.00	-	20,817.00	15,635.58	-	-	15,635.58
Community Services Block Grant	93.569	MLGMLZ76EMC3	7/1/22-6/30/23	46,782.00	-	23,391.00	25,311.17	-	-	46,782.00
Community Services Block Grant	93.569	MLGMLZ76EMC3	1/1/21-12/31/21	93,339.00	-	3,218.00	9,445.47	-	-	93,339.00
Community Services Block Grant	93.569	MLGMLZ76EMC3	1/1/23-12/31/23	42,612.00	-	21,300.00	21,306.00	-	-	21,306.00
Community Services Block Grant	93.569	MLGMLZ76EMC3	1/1/22-12/31/22	39,825.00	-	19,917.00	19,917.00	-	-	39,825.00
Community Services Block Grant	93.569	MLGMLZ76EMC3	1/1/23-12/31/23	6,000.00	-	6,000.00	6,000.00	-	-	6,000.00
Program & 477 Cluster Subtotal				270,192.00	-	94,643.00	97,615.22	-	-	222,887.58
<b>Total U.S. Department of Health and Human Services</b>				<b>4,838,192.00</b>	<b>-</b>	<b>2,029,075.06</b>	<b>1,399,033.48</b>	<b>-</b>	<b>-</b>	<b>3,856,280.89</b>
<b>Executive Office of the President:</b>										
High Intensity Drug Trafficking Areas Program	95.001	Not Applicable	1/1/23-12/31/23	177,000.00	-	41,188.20	70,755.10	-	-	70,755.10
High Intensity Drug Trafficking Areas Program	95.001	Not Applicable	1/1/22-12/31/22	177,000.00	-	43,547.34	80,999.34	-	-	118,521.99
Program Subtotal				354,000.00	-	84,735.54	151,754.44	-	-	189,277.09
<b>Total Executive Office of the President</b>				<b>354,000.00</b>	<b>-</b>	<b>84,735.54</b>	<b>151,754.44</b>	<b>-</b>	<b>-</b>	<b>189,277.09</b>

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**

Year Ended December 31, 2023

Federal Grantor/Pass-through Grantor Program	Federal ALN	Pass-Through Identity Number (UEI)	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	Expenditures to Subrecipients	2023 Local Match	Cumulative Expenditures
				Federal Share	Local Share					
<b>U.S. Department of Homeland Security:</b>										
BRIC: Building Resilient Infrastructure and Communities	97.047	Not Applicable	4/22/17-3/22/22	126,000.00	-	126,000.00	3,678.04	-	-	126,000.00
Program Subtotal				126,000.00	-	126,000.00	3,678.04	-	-	126,000.00
Passed through the State of New Jersey Department of Homeland Security										
Homeland Security Grant Program	97.067	W24JBYL47HP5	9/1/22-8/31/25	237,755.35	-	-	100,214.68	-	-	107,707.28
Homeland Security Grant Program	97.067	W24JBYL47HP5	9/1/21-8/31/24	230,563.97	-	-	134,100.67	-	-	218,816.30
Homeland Security Grant Program	97.067	W24JBYL47HP5	9/1/20-8/31/23	247,393.83	-	136,744.72	53,432.47	-	-	247,319.15
Program Subtotal				715,713.15	-	136,744.72	287,747.82	-	-	573,842.73
<b>Total U.S. Department of Homeland Security</b>				<b>841,713.15</b>	<b>-</b>	<b>262,744.72</b>	<b>291,425.86</b>	<b>-</b>	<b>-</b>	<b>699,842.73</b>
<b>Total Federal Financial Awards</b>				<b>\$ 106,806,010.30</b>	<b>\$ 283,071.00</b>	<b>\$ 13,588,631.10</b>	<b>\$ 15,953,503.57</b>	<b>\$ 1,049,697.11</b>	<b>\$ 146,176.83</b>	<b>\$ 80,163,930.48</b>

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

Year Ended December 31, 2023

Department/Program Title	State Account Number	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	2023 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Department of Children and Families:</b>								
Division of Child Protection & Permanency								
Child Advocacy Center 2023	1610-100-016-1610-133-MMMM-6130	1/1/23-12/31/23	\$ 227,598.59	\$ -	\$ 227,598.59	\$ 227,598.59	\$ -	\$ 227,598.59
Child Advocacy Center 2021 - 2022	1610-100-016-1610-133-MMMM-6130	1/1/21-12/31/22	217,812.78	-	-	4,539.35	-	133,952.12
Child Advocacy Center 2020	1610-100-016-1610-133-MMMM-6130	7/1/20-6/31/21	12,040.00	-	5,040.00	5,040.00	-	12,040.00
Child Advocacy Center 2019	1610-100-016-1610-133-MMMM-6130	1/1/21-12/31/21	749,190.44	-	-	13,721.28	-	676,699.71
<b>Total Department of Children and Families</b>			<b>1,206,641.81</b>	<b>-</b>	<b>232,638.59</b>	<b>250,899.22</b>	<b>-</b>	<b>1,050,290.42</b>
<b>State of New Jersey Department of Labor:</b>								
Division of Employment and Training Services								
Covid 19 Relief Fund Workforce and Reskilling		11/1/20-12/31/20	101,216.00	-	35,321.00	51,911.00	-	101,216.00
Learning Link 23-24	16-767-062-4545-003	7/1/23-6/30/24	75,000.00	-	24,200.00	33,341.40	-	33,341.40
Learning Link 22-23	16-767-062-4545-003	7/1/22-6/30/23	75,000.00	-	72,046.00	69,513.41	-	72,467.20
Growing Apprenticeship in Nontraditional Sectors (GAINS)19-20		6/1/19-5/31/20	399,998.00	-	234,661.00	234,661.00	-	399,998.00
NJ Youth Corps 23-24	23-100-062-4545-314	7/1/23-6/30/24	434,130.00	-	77,203.00	157,331.40	-	157,331.40
NJ Youth Corps 22-23	22-100-062-4545-314	7/1/22-6/30/23	364,000.00	-	228,675.00	195,053.35	-	315,620.93
Summer Youth Employment Pilot Program- FY23	Unknown	3/1/23-9/30/23	682,000.00	-	549,807.05	551,834.75	-	551,834.75
Summer Youth Employment Pilot Program- FY22	Unknown	3/1/22-9/30/22	184,800.00	-	40,774.31	40,774.01	-	313,245.00
Summer Youth Employment Pilot Program- FY21	Unknown	3/1/21-9/30/21	220,000.00	-	151,684.33	146,928.51	-	220,000.00
Data Reporting 2023	Unknown	1/1/23-12/31/23	12,971.00	-	12,971.00	12,971.00	-	12,971.00
Data Rapid Response 2021	Unknown	1/1/21-12/31/21	210,000.00	-	210,000.00	210,000.00	-	210,000.00
Employment Service/Wagner-Peyser Funded Activities - Work First NJ 23-24	100-062-4545-322	7/1/23-6/30/24	2,892,919.00	-	334,190.00	420,927.57	-	420,927.57
Employment Service/Wagner-Peyser Funded Activities - Work First NJ 22-23	100-062-4545-322	7/1/22-6/30/23	3,741,519.00	-	1,981,069.00	1,886,302.09	-	2,153,724.19
Employment Service/Wagner-Peyser Funded Activities - Work First NJ 21-22	100-062-4545-322	7/1/21-6/30/22	3,741,519.00	-	54,295.00	(579.43)	-	2,537,717.38
Employment Service/Wagner-Peyser Funded Activities - Work First NJ 20-21	100-062-4545-322	7/1/20-6/30/21	2,806,140.00	-	-	(11,833.58)	-	1,245,877.57
<b>Total Department of Labor</b>			<b>15,941,212.00</b>	<b>-</b>	<b>4,006,896.69</b>	<b>3,999,136.48</b>	<b>-</b>	<b>8,746,272.39</b>
<b>State of New Jersey Department of Human Services:</b>								
Division on Aging:								
Area Plan Contract 2023	Multiple	1/1/23-12/31/23	4,975,069.31	223,000.00	2,594,107.65	2,820,598.98	223,000.00	2,820,598.98
Area Plan Contract 2022	Multiple	1/1/22-12/31/22	5,231,448.17	223,000.00	1,214,283.00	1,043,298.59	-	3,949,826.85
Division of Mental Health and Addiction Services								
Medication Assisted Treatment (MAT) 23-24	7700-100-054-4219-229-LDAS-6140	10/1/23-9/30/24	603,984.00	-	-	25,000.00	-	37,500.00
Medication Assisted Treatment (MAT) 22-23	7700-100-054-4219-229-LDAS-6140	10/1/22-9/30/23	586,223.00	-	586,223.00	410,970.15	-	586,223.00
Division of Family and Community Partnerships								
Family Success Center 23-24	Unknown	7/1/23-6/30/24	1,088,453.00	-	462,277.00	37,453.16	-	330,081.84
Family Success Center 22-23	Unknown	7/1/22-6/30/23	973,559.00	-	385,230.00	660,296.80	-	900,620.45
Family Success Center 21-22	Unknown	7/1/21-6/30/22	924,559.00	-	-	5,440.31	-	924,559.00
<b>Total Department of Human Services</b>			<b>14,383,295.48</b>	<b>446,000.00</b>	<b>5,242,120.65</b>	<b>5,003,057.99</b>	<b>223,000.00</b>	<b>9,549,410.12</b>

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)**

Year Ended December 31, 2023

Department/Program Title	State Account Number	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	2023 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Department of Transportation:</b>								
County Aid FY21	17-480-078-6320-ALG-6010	Until Completion	6,942,114.00	-	2,027,678.49	2,549,793.13	-	4,832,862.12
County Aid FY20	17-480-078-6320-ALG-6010	Until Completion	7,035,238.00	-	1,733,624.51	1,253,762.57	-	7,035,238.00
County Aid FY19	17-480-078-6320-ALG-6010	Until Completion	6,968,456.00	-	-	91,608.22	-	6,968,456.00
County Aid FY18	17-480-078-6320-ALG-6010	Until Completion	6,968,456.00	-	67.50	-	-	6,968,456.00
TTF FY19 - Third Street - Mill Road CR724	01-078-6300-480-GT1	Until Completion	1,166,869.70	-	834,632.96	929,569.96	-	1,166,869.70
Casino Revenue Transportation CY23	2020-491-078-6050-001	1/1/23-12/31/23	872,558.96	-	338,035.64	694,375.46	-	696,412.38
Casino Revenue Transportation CY22	2020-491-078-6050-001	1/1/22-12/31/22	636,685.92	-	617,639.68	(12,212.23)	-	618,340.56
Casino Revenue Transportation CY21	2020-491-078-6050-001	1/1/21-12/31/21	620,823.00	-	23,855.96	23,855.96	-	620,823.00
Local Bridge Future Needs 2022	18-078-6300-480-AMK	Until Completion	2,438,853.00	-	1,590,555.00	-	-	2,269,732.00
Local Bridge Future Needs 2021	18-078-6300-480-AMK	Until Completion	2,423,295.00	-	-	88,561.23	-	2,423,295.00
Local Bridge Future Needs 2020- Lakes Creek Bridge	18-078-6300-480-AMK	Until Completion	2,363,468.00	-	1,541,250.00	-	-	2,363,468.00
Local Bridge Future Needs 2017 BNLGW PRK	18-078-6300-480-AMK	Until Completion	1,000,000.00	-	652,500.00	-	-	1,000,000.00
Local Bridge Future Needs 2016	18-078-6300-480-AMK	Until Completion	1,000,000.00	-	652,500.00	58,837.41	-	1,000,000.00
Local Transportation Project Program 2023	2023-495-078-6200-10-C66-6120	Until Completion	372,500.00	-	215,948.38	292,026.17	-	314,238.19
<b>Total Department of Transportation</b>			<b>40,809,317.58</b>	<b>-</b>	<b>10,228,288.12</b>	<b>5,970,177.88</b>	<b>-</b>	<b>38,278,190.95</b>
<b>State of New Jersey Department of Education:</b>								
GED Testing Income	Unknown	Unknown	168,737.32	-	341.25	-	-	111,392.57
<b>Total Department of Education</b>			<b>168,737.32</b>	<b>-</b>	<b>341.25</b>	<b>-</b>	<b>-</b>	<b>111,392.57</b>
<b>State of New Jersey Department of Environmental Protection:</b>								
Clean Communities 23-24	4900-765-042-4900-005-V42Y-6020	7/1/23-6/30/24	147,008.70	-	147,008.70	-	-	129,008.70
Clean Communities 22-23	4900-765-042-4900-005-V42Y-6020	7/1/22-6/30/23	131,162.88	-	-	131,162.88	-	131,162.88
County Environmental Health Act FY2023	08-495-042-4855-001	7/1/22-6/30/23	234,377.00	155,451.00	61,750.00	227,377.00	155,451.00	227,377.00
County Environmental Health Act FY2022	08-495-042-4855-001	7/1/21-6/30/22	235,087.00	162,870.00	228,087.00	-	-	228,087.00
County Environmental Health Act FY2021	08-495-042-4855-001	7/1/20-6/30/21	239,611.00	167,394.00	232,611.00	-	-	232,611.00
<b>Total Department of Environmental Protection</b>			<b>987,246.58</b>	<b>485,715.00</b>	<b>669,456.70</b>	<b>358,539.88</b>	<b>155,451.00</b>	<b>948,246.58</b>
<b>State of New Jersey Military and Veteran Affairs:</b>								
Veterans Transportation 23-24	3610-100-067-3610-058-PVET-6130	7/1/23-6/30/24	17,000.00	-	7,085.00	4,250.00	-	4,250.00
Veterans Transportation 22-23	3610-100-067-3610-058-PVET-6130	7/1/22-6/30/23	17,000.00	-	15,584.00	8,500.00	-	17,000.00
<b>Total Military and Veteran Affairs</b>			<b>34,000.00</b>	<b>-</b>	<b>22,669.00</b>	<b>12,750.00</b>	<b>-</b>	<b>21,250.00</b>
<b>State of New Jersey Department of Health:</b>								
Division of Health Services:								
Right to Know 23-24	21-100-046-4771-105-6110	7/1/23-6/30/24	10,544.00	-	5,272.00	5,272.00	-	5,272.00
Right to Know 22-23	21-100-046-4771-105-6110	7/1/22-6/30/23	10,544.00	-	5,272.00	5,272.00	-	10,544.00
PH Preparedness & Response for BT 23-24	21-100-046-4E05-360-6120-7155	7/1/23-6/30/24	383,572.00	-	106,805.00	207,123.00	-	207,123.00
PH Preparedness & Response for BT 22-23	21-100-046-4E05-360-6120-7155	7/1/22-6/30/23	673,610.00	-	535,907.00	245,412.00	-	535,907.00
Childhood Lead Grant 23-24	4220-100-046-4G12-501-J002-6120	7/1/23-6/30/24	250,000.00	-	33,852.00	179,100.00	-	70,900.00
Childhood Lead Grant 22-23	4220-100-046-4G12-501-J002-6120	7/1/22-6/30/23	207,000.00	-	201,755.00	134,674.00	-	201,755.00
County Opioid Epidemic Innovation Grant 22-23	13-054-7700-100-229	6/30/22-9/30/23	126,059.00	-	126,059.00	126,059.00	-	126,059.00
Overdose Fatality Review Team Grant 23-24	00-046-4245-100-191	10/1/23-9/30/24	75,000.00	-	1,328.00	24,011.00	-	24,011.00
Overdose Fatality Review Team Grant 22-23	00-046-4245-100-191	10/1/22-9/30/23	75,000.00	-	72,558.00	71,500.00	-	72,558.00
County Health Infrastructure Grant 23-24	4230-100-046-4E10-592-2001-6120	7/1/23-6/30/24	608,257.00	-	20,316.00	86,622.00	-	86,622.00
<b>Total Division of Health Services</b>			<b>2,419,586.00</b>	<b>-</b>	<b>1,109,124.00</b>	<b>1,085,045.00</b>	<b>-</b>	<b>1,340,751.00</b>

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)**

Year Ended December 31, 2023

Department/Program Title	State Account Number	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	2023 Local Match	Cumulative Expenditures
			State Share	Local Share				
Division of Alcoholism, Drug Abuse & Addiction Service:								
Comprehensive Alcohol/Drug Abuse Grant 2023	4240-100-046-4052-25	1/1/23-12/31/23	710,001.00	97,619.00	24,043.00	429,260.00	95,006.00	429,260.00
Comprehensive Alcohol/Drug Abuse Grant 2022	4240-100-046-4052-25	1/1/22-12/31/22	706,767.00	96,547.00	612,826.00	63,359.00	7,174.00	612,826.00
Total Division of Alcoholism, Drug Abuse & Addiction Service			1,416,768.00	194,166.00	636,869.00	492,619.00	102,180.00	1,042,086.00
Division of Senior Affairs:								
Statewide Respite Care FY23	4275-491-046-4143-082-J004-6140	1/1/23-12/31/23	223,427.00	-	95,260.91	88,739.97	-	117,323.41
Statewide Respite Care FY22	4275-491-046-4143-082-J004-6140	1/1/22-12/31/22	178,850.00	-	9,924.58	107,534.06	-	178,850.00
Total Division of Senior Affairs			402,277.00	-	105,185.49	196,274.03	-	296,173.41
<b>Total Department of Health</b>			<b>4,238,631.00</b>	<b>194,166.00</b>	<b>1,851,178.49</b>	<b>1,773,938.03</b>	<b>102,180.00</b>	<b>2,679,010.41</b>
<b>State of New Jersey Department of Law and Public Safety:</b>								
Division of Criminal Justice								
Body Armor Replacement 22-23	1020-718-066-1020-001-YCJF-6120	7/1/22-6/30/23	23,792.65	-	23,792.65	-	-	16,842.71
Body Armor Replacement 21-22	1020-718-066-1020-001-YCJF-6120	7/1/21-6/30/22	15,843.68	-	-	0.44	-	15,843.68
Body Worn Camera SFY21 Prosecutor	Unknown	7/1/21-6/30/22	71,330.00	-	71,330.00	71,330.00	-	71,330.00
Body Worn Camera SFY21 Sheriff	Unknown	7/1/21-6/30/22	226,218.00	-	142,631.00	86,670.00	-	130,978.60
Narcotics (JAG) FY19	Unknown	7/1/19-6/30/20	96,855.00	-	-	92,230.37	-	92,230.37
Narcotics (JAG) FY18	Unknown	7/1/18-6/30/19	116,669.00	-	116,644.60	116,644.60	-	116,644.60
Narcotics 18-19	Unknown	7/1/18-6/30/19	158,148.00	-	26,018.04	68.35	-	158,148.00
Emergency Management Assistance FY21	FY20-EMPG-EMAA-0100	7/1/21-6/30/22	55,000.00	-	-	55,000.00	-	55,000.00
State Facilities Education Act 22-23	1500-100-066-1500-032-YSAC-6010	7/1/22-6/30/23	94,500.00	-	94,500.00	94,500.00	-	94,500.00
State Facilities Education Act 21-22	1500-100-066-1500-032-YSAC-6010	7/1/21-6/30/22	90,000.00	-	90,000.00	-	-	90,000.00
Operation Helping Hand SFY23	00-066-1000-100-215	9/1/23-8/31/24	105,263.15	-	10,526.32	952.32	-	1,699.18
Operation Helping Hand FFY22	00-066-1000-100-215	10/1/22-9/30/23	50,000.00	-	50,000.00	50,000.00	-	50,000.00
Operation Helping Hand SFY22	00-066-1000-100-215	9/1/22-8/31/23	123,890.50	-	123,809.50	123,809.50	-	123,809.50
Overdose Data to Actin OHH FFY21	00-066-1000-100-215	10/1/21-9/30/22	52,631.57	-	-	4,110.45	-	52,631.57
Operation Helping Hand SFY21	00-066-1000-100-215	9/1/21-8/31/22	90,476.19	-	-	10,173.21	-	90,476.19
Opt for Help and Home Grant Program 23-24	23-100-066-1310-210	3/1/23-2/28/25	333,333.00	-	33,333.00	3,888.95	-	3,888.95
County Reentry Coordinators Program 22-23	23-495-003-6110	7/1/22-6/30/23	100,000.00	-	100,000.00	100,000.00	-	100,000.00
JDAI Innovations Funding CY23	1500-100-066-1500-237-YYYY-6110	1/1/23-12/31/23	120,000.00	-	-	116,785.69	-	116,785.69
JDAI Innovations Funding CY22	1500-100-066-1500-237-YYYY-6110	1/1/22-12/31/22	120,000.00	-	25,597.23	1,881.32	-	120,000.00
Insurance Fraud CY23	00-066-1020-100-305	1/1/23-12/31/23	250,000.00	-	121,074.20	209,777.93	-	209,777.93
Insurance Fraud CY22	00-066-1020-100-305	1/1/22-12/31/22	250,000.00	-	61,282.01	250,000.00	-	210,897.83
Program Services CY23	1500-100-066-1500-007-YSAC-6010	1/1/23-12/31/23	413,692.00	-	26,887.22	125,055.39	-	270,193.57
Program Services CY22	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	313,245.00	-	313,245.00	313,245.00	-	313,245.00
Program Services CY22	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	313,245.00	-	204,706.74	183,171.35	-	313,245.00
Program Management CY23	1500-100-066-1500-007-YSAC-6010	1/1/23-12/31/23	90,000.00	-	2,051.70	12,803.35	-	17,914.70
Program Management CY22	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	55,550.00	-	17,218.11	2,969.44	-	55,550.00
<b>Total Department of Law and Public Safety</b>			<b>3,729,682.74</b>	<b>-</b>	<b>1,654,647.62</b>	<b>1,836,349.67</b>	<b>-</b>	<b>2,891,633.07</b>
<b>State of New Jersey Department of Community Affairs:</b>								
LEAP 23-24	Unknown	7/1/23-6/30/24	75,000.00	-	75,000.00	53,586.51	-	53,586.51
LEAP Implementation 22-23	Unknown	7/1/22-6/30/23	64,078.00	-	-	64,078.00	-	64,078.00
LEAP 22-23	Unknown	7/1/21-6/30/22	50,000.00	-	-	50,000.00	-	50,000.00
LEAP 21-22	Unknown	7/1/20-6/30/21	150,000.00	-	150,000.00	-	-	150,000.00
<b>Total Department of Community Affairs</b>			<b>339,078.00</b>	<b>-</b>	<b>225,000.00</b>	<b>167,664.51</b>	<b>-</b>	<b>317,664.51</b>

See notes to schedules of expenditures of federal awards and state financial assistance.

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)**

Year Ended December 31, 2023

Department/Program Title	State Account Number	Grant Period	Grant Award		2023 Cash Receipts	2023 Expenditures	2023 Local Match	Cumulative Expenditures
			State Share	Local Share				
<b>State of New Jersey Department of State:</b>								
Division of Archives and Record Management:								
General Operating Support 2023	16-100-074-2540-105-6110	1/1/23-12/31/23	26,250.00	-	22,313.00	17,349.50	-	22,866.00
General Operating Support 2022	16-100-074-2540-105-6110	1/1/22-12/31/22	18,000.00	-	2,700.00	4,703.00	-	18,000.00
Council on the Arts Local Arts Program FY23	2530-100-074-2530-032-S003-6130	1/1/23-12/31/23	217,500.00	-	174,000.00	168,297.99	-	216,297.99
Council on the Arts Local Arts Program FY22	2530-100-074-2530-032-S003-6130	1/1/22-12/31/22	217,533.00	-	43,507.00	53,264.00	-	217,533.00
Total Division of Archives and Record Management			<u>479,283.00</u>	<u>-</u>	<u>242,520.00</u>	<u>243,614.49</u>	<u>-</u>	<u>474,696.99</u>
NJ Governor's Council on Alcohol & Drug Abuse:								
Alliance Youth Leadership Grant 22-23	Unknown	7/1/22-6/30/23	40,617.00	-	-	37,489.22	-	37,489.22
Alliance for Prevention of Drug & Alcohol Abuse 23-24	4219-024-6110	7/1/23-6/30/24	188,811.00	-	-	49,721.00	-	49,721.00
Alliance for Prevention of Drug & Alcohol Abuse 22-23	4219-024-6110	7/1/22-6/30/23	188,811.00	-	109,890.61	108,886.76	-	157,229.85
Total NJ Governor's Council on Alcohol & Drug Abuse			<u>418,239.00</u>	<u>-</u>	<u>109,890.61</u>	<u>196,096.98</u>	<u>-</u>	<u>244,440.07</u>
Division of Elections								
Early Voting Election 2023	Unknown	Unknown	35,872.32	-	35,872.32	35,872.32	-	35,872.32
Early Voting Election 2021	Unknown	Unknown	2,000,000.00	-	-	6,038.24	-	2,000,000.00
General Election 2020	Unknown	Unknown	732,272.38	-	8,163.80	10,736.94	-	732,272.38
HAVA 2018 Physical Security Remediation	Unknown	Unknown	4,599.30	-	-	146.00	-	4,453.30
Total Division of Elections			<u>2,772,744.00</u>	<u>-</u>	<u>44,036.12</u>	<u>52,793.50</u>	<u>-</u>	<u>2,772,598.00</u>
<b>Total Department of State</b>			<u><b>3,670,266.00</b></u>	<u><b>-</b></u>	<u><b>396,446.73</b></u>	<u><b>492,504.97</b></u>	<u><b>-</b></u>	<u><b>3,491,735.06</b></u>
<b>Total State Financial Assistance</b>			<u><b>\$ 85,508,108.51</b></u>	<u><b>\$ 1,125,881.00</b></u>	<u><b>\$ 24,529,683.84</b></u>	<u><b>\$ 19,865,018.63</b></u>	<u><b>\$ 480,631.00</b></u>	<u><b>\$ 68,085,096.08</b></u>

## **COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

### **NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

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#### **A. GENERAL**

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

#### **B. 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 Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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 expenditures of federal awards and state financial assistance when encumbered.
- b. Prepaid expenditures are not recorded.
- c. Obligations for employees' vested vacation and sick leave are recorded when paid.
- d. Grant 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.

#### **C. INDIRECT COST RATE**

The County does not have an indirect cost allocation plan nor does it use the de minimis indirect cost rate of 10%.

#### **D. 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 subrecipients and other contractors to perform services or provide goods in the effort to administer such grant funds. Thus, the County has commitments to meet various conditions of such contracts.

## COUNTY OF ATLANTIC, STATE OF NEW JERSEY

### NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

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#### E. 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 expenditures of federal awards and state financial assistance. This program is for the operations of the County Welfare Department.

#### F. RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the County's basic financial statements – regulatory basis. Financial assistance revenues and expenditures are reported in the County's basic financial statements on the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

	<u>Expenditures</u>
Grant Appropriated Reserve Expenditures	\$ 33,131,928.55
Less: Non Federal or State Funded Expenditure	(587,529.65)
Less: Encumbered Expenditures	(4,920,016.94)
Capital Fund Grant Expenditures	5,833,929.26
Public Health Grant Expenditures	2,360,210.98
	<u>\$ 35,818,522.20</u>
Reported on:	
Schedule of Expenditures of Federal Awards	\$ 15,953,503.57
Schedule of Expenditures of State Financial Assistance	19,865,018.63
	<u>\$ 35,818,522.20</u>

#### G. 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. Grants consisting of combined federal and state grant funding were reflected in total on the schedule of expenditures of state financial assistance.

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended December 31, 2023

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**Section I - Summary of Auditors' Results**

*Basic Financial Statements*

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Type of auditors' report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?  yes  no

Identification of major programs:

<u>AL Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant/Entitlement Grants
16.575	Crime Victim Assistance
17.258, 17.259, 17.278	WIOA Cluster
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.495	Community Health Workers for Public Health Response and Resilient

Dollar threshold used to determine Type A and Type B Programs: \$750,000

Auditee qualified as low-risk auditee?  yes  no

**COUNTY OF ATLANTIC, STATE OF NEW JERSEY**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
Year Ended December 31, 2023

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**Section I - Summary of Auditors' Results (Continued)**

*State Awards*

Internal control over major programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Type of auditors' report issued on compliance for major state programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with New Jersey Circular Letter 15-08-OMB?  yes  no

Identification of major programs:

<u>State Account Number</u>	<u>Name of State Program or Cluster</u>
Multiple	Area Plan Contract 2023 & 2022
17-480-078-6320-ALG-6010	County Aid
21-100-046-4E05-360-6120-7155	PH Preparedness & Response for BT 23-24 & 22-23
01-078-6300-480-GTI	TTF FY19 - Third Street - Mill Road CR724

Dollar threshold used to determine Type A and Type B Programs: \$750,000

Auditee qualified as low-risk auditee?  yes  no

**Section II – Financial Statement Findings**

None reported.

**Section III – Findings and Questioned Costs**

None reported.

**Section IV – Summary Schedule of Prior Year Audit Findings**

None reported.