

COUNTY OF MONMOUTH
SUPPLEMENTARY INFORMATION
FEDERAL AND STATE
FINANCIAL ASSISTANCE PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2005

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

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

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey

Compliance

We have audited the compliance of the County of Monmouth, New Jersey ("County") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement and the New Jersey Compliance Manual State Grants Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2005. The County's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations; and New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133 and state OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
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In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2005. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and state OMB Circular 04-04 which is described in the accompanying Schedule of Findings and Questioned Costs as item # 2005-1.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and state OMB Circular 04-04.

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

Schedules of Expenditures of Federal Financial Awards and State Financial Assistance

Another auditor has audited the financial statements of the County as of and for the year ended December 31, 2005, and have issued their report thereon dated June 20, 2006 in which they expressed an adverse opinion in accordance with generally accepted accounting principles because of the regulatory basis of accounting, and an unqualified opinion in conformity with the basis of accounting described in Note 1. The County prepares its financial statements in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey
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Their audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and state OMB Circular 04-04, and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended for the information of the administration and Board of Chosen Freeholders of the County, and federal and state awarding agencies, and for filing with the Division of Local Government Services, Department of Community Affairs, State of New Jersey. However, this report is a matter of public record and its distribution is not limited.

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

Independent Auditors



Robert W. Allison
Registered Municipal Accountant
(#483)

June 20, 2006

SCHEDULES OF FEDERAL AND STATE FINANCIAL ASSISTANCE

COUNTY OF MONMOUTH
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
<u>DEPARTMENT OF LAW AND PUBLIC SAFETY</u>							
VICTIMS ASSISTANCE, FFY 03	16.575	1020-100-066-1020-142-YCJS-6010	04/01/04	03/31/05	\$ 107,375.97	\$ 76,675.74	
VICTIMS ASSISTANCE, FFY 04	16.575	1020-100-066-1020-142-YCJS-6010	04/01/05	03/31/06		40,025.02	
DCJ-SANE, V-24-02	16.575	1020-100-066-1020-142-YCJS-6010	09/01/03	09/30/04	3,799.00		
DCJ-SANE, V-36-03S	16.575	N/A	09/01/04	09/30/05	38,841.83	64,845.00	
DCJ-SANE, VS-13-05	16.575	N/A	09/01/05	09/30/06		9,283.20	
DCJ-WTC Counseling	16.575	N/A	10/01/01	09/30/04	82,780.00	7,238.00	
MULTI NARCOTICS FORCE FY 2002	16.579	1020-100-066-1020-157-YOPR-6010	01/01/02	12/31/02		44.12	
MULTI NARCOTICS FORCE CY 2004	16.579	1020-100-066-1020-157-YOPR-6010	01/01/04	12/31/04	45,000.00	45,353.02	
MULTI NARCOTICS FORCE CY 2005	16.579	1020-100-066-1020-157-YOPR-6010	01/01/05	12/31/05		25,530.97	
COMMUNITY JUSTICE PROGRAM	16.579	N/A	11/01/04	10/31/05	22,993.00	27,592.67	
MEAGAN'S LAW, FFY 03	16.592	N/A	08/01/04	07/31/05	34,571.00	34,571.00	
MEAGAN'S LAW, FY 04	16.592	N/A	08/01/05	07/31/06	12,226.00		
LLEBG - DNA SAMPLES	16.592	N/A	06/01/05	05/31/06	9,180.00	88.11	
DIVISION OF STATE POLICE:							
HAZMART EMERGENCY PREPAREDNESS	20.703	N/A	N/A	N/A		40.00	
HOMELAND SECURITY GRANT, PHASE II FY 2003	16.007	N/A	07/01/03	04/30/05	914,907.03	710,151.53	
STATE HOMELAND SECURITY, PHASE II CANINE UNIT	16.007	N/A	07/01/03	04/30/05	53,571.96	6,572.15	
STATE DOMESTIC PREPAREDNESS, FY 2002	16.007	N/A	07/01/03	06/30/04	391,756.58	38,374.97	
CERT, CY 2003	83.564	100-066-1200-851-YEMR-6110	01/01/03	12/31/03		3,085.39	
SLAHEOP PROGRAM	16.710	1200-100-066-1200-845-YEMR-6110	N/A	N/A		4,235.77	
HSGP, FY 2004	97.004	N/A	04/20/04	04/20/06	96,370.60	244,737.56	
HSGP, FY 2005	97.067	N/A	10/01/05	03/31/07		58,669.02	
DIVISION OF HIGHWAY & TRAFFIC SAFETY:							
UNDERAGE ALCOHOL ENFORCEMENT	16.727	N/A	06/01/05	09/30/05	28,512.50	28,512.50	
					1,841,885.47	1,425,625.74	
<u>NEW JERSEY JUVENILE JUSTICE COMMISSION</u>							
JAIBG - 03 -13	16.523	N/A	01/01/04	12/31/04	39,097.08		
JAIBG - 04 -13	16.523	N/A	01/01/05	12/31/05	29,643.76	59,725.00	
JAIBG - FFY 01 (EATONTOWN)	16.523	N/A	01/01/05	12/31/05	5,473.00	5,473.00	
					74,213.84	65,198.00	
<u>DEPARTMENT OF TRANSPORTATION</u>							
SECTION 5311, 2004 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	07/01/03	06/30/04	8,584.16		
SECTION 5311, 2005 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	07/01/04	06/30/05	75,880.97	37,830.78	
SECTION 5311, 2006 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	07/01/05	06/30/06		47,469.26	
NEW JERSEY INSTITUTE OF TECHNOLOGY/NORTH JERSEY							
TRANSPORTATION PLANNING AUTHORITY:							
SUBREGIONAL TRANSPORTATION PLANNING FY 2004	20.514	N/A	07/01/03	06/30/04	30,000.00	28,350.14	
SUBREGIONAL TRANSPORTATION PLANNING FY 2005	20.514	N/A	07/01/04	06/30/05	88,394.39	43,232.22	
SUBREGIONAL TRANSPORTATION PLANNING FY 2006	20.514	N/A	07/01/05	06/30/06		26,371.06	
SUBREGIONAL TRANSPORTATION PLANNING, ASBURY PARK STUDY	20.514	N/A	07/01/03	06/30/05	50,562.40	45,527.84	
MANASQUAN BRIDGE	20.514	N/A	07/01/94	06/30/96	3,834.59	3,834.59	
UPWP, ROUTE 79, FY 2006 - 2007	20.514	N/A	07/01/05	06/30/07	314.31	4,884.22	
BRIDGE SCOPING PROJECT	20.007	N/A	11/01/98	10/31/02	4,755.46	4,755.46	
BRIDGE SCOPING PROJECT	20.007	N/A	08/09/00	08/09/03	5,477.84	9,786.36	
BRIDGE SCOPING 0-10	20.007	N/A	01/02/02	01/02/05	1,229.69	1,229.69	
BRIDGE SCOPING PROJECT	20.007	N/A	11/01/97	10/31/99	71,015.50		
BRIDGE SCOPING PROJECT	20.007	N/A	02/01/98	01/31/00	5,692.64	5,692.64	
TRAFFIC SIGN REPLACEMENT/UPGRADE	20.205	N/A	N/A	N/A	47,824.66	78,550.54	
SIDEWALK SAFETY PROJECT, MON CO-5	20.205	N/A	07/25/03	08/01/05		689,877.02	
BAYSHORE FERRY TERM, PHASE 2A	20.205	N/A	08/08/03	12/31/05	28,626.08	47,362.26	
BAYSHORE FERRY TERM, PHASE 2A	20.205	N/A	N/A	N/A	1,362,218.62	1,500,000.00	
HALLS MILLS ROAD SCOPING STUDY	20.205	N/A	12/30/03	12/31/05	168,813.95	97,799.65	
CR 537, CORRIDOR SECTION A	20.205	N/A	N/A	N/A	127,276.60	162,015.10	
FEDERAL AVIATION ADMINISTRATION - MON. EXECUTIVE AIRPORT	20.106	N/A	N/A	N/A	385,161.00	136,045.11	
HENRY HUDSON TRAIL SO. EXTENSION	20.205	N/A	N/A	N/A	427,143.00	329,734.86	
					2,892,805.86	3,300,348.80	

COUNTY OF MONMOUTH
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
<u>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</u>							
DIVISION OF YOUTH AND FAMILY SERVICES:							
YOUTH DETENTION CENTER CY 04	93.667	7570-100-054-7570-388-LLLL-6130	01/01/04	12/31/04		2,585.52	
YOUTH DETENTION CENTER CY 05	93.667	7570-100-054-7570-388-LLLL-6130	01/01/05	12/31/05	39,624.00	38,188.04	
DIVISION OF FAMILY DEVELOPMENT:							
WORK FIRST NEW JERSEY CY 04	17.207	7550-100-054-7550-308-LLLL-6030	01/01/04	06/30/04	13,230.80		
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	17.207	7550-100-054-7550-308-LLLL-6030	07/01/04	06/30/05	9,900.00	113,376.27	
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	17.207	7550-100-054-7550-308-LLLL-6030	07/01/05	06/30/06	96,785.15	41,502.15	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2004	93.217	7550-100-054-C214-173-LLLL-6110	10/01/03	09/30/04	67,546.33		
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2005	93.217	7550-100-054-C214-173-LLLL-6110	10/01/04	09/30/05	289,986.04	215,547.15	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2006	93.217	7550-100-054-C214-173-LLLL-6110	10/01/05	09/30/06		138,883.19	
HOMELESS CY 04	14.231	7550-100-054-7550-072-LLLL-6030	01/01/04	12/31/04	14,438.73	10,931.07	
HOMELESS CY 05	14.231	7550-100-054-7550-072-LLLL-6030	01/01/05	12/31/05	90,470.89	112,873.62	
					<u>621,981.94</u>	<u>673,887.01</u>	
<u>DEPARTMENT OF HEALTH AND SENIOR SERVICES</u>							
OFFICE ON AGING	93.667	4275-100-046-4110-262-J004-6110	01/01/05	12/31/05	2,528,813.82	2,315,211.03	
CAREGIVER ASSISTANCE PROGRAM/NJ EASE HOME CARE:							
MEDICAID CASE MANAGEMENT	93.256	N/A	07/01/04	06/30/05	741,455.00	740,862.43	
PORSCHER GRANT CY 2004	93.994	4220-100-046-4535-129-J002-6140	07/01/04	06/30/05	173,804.00	133,177.69	
PORSCHER GRANT CY 2005	93.994	4220-100-046-4535-129-J002-6140	07/01/05	06/30/06	41,445.00	74,326.02	
HEALTHY BY TWO IMMUNIZATION, CY 2004	93.185	02-100-046-4784-117-6120-2012	01/01/04	12/31/04	25,140.00	5,317.51	
HEALTHY BY TWO IMMUNIZATION, CY 2005	93.185	02-100-046-4784-117-6120-2012	01/01/05	12/31/05	36,942.00	48,620.74	
BIOTERRORISM FY 04	93.283	4230-100-046-4L10-357-J002-6120	08/31/03	08/30/04	322,563.00	42,825.01	
BIOTERRORISM FY 05	93.283	4230-100-046-4L10-357-J002-6120	08/31/04	08/30/05	280,639.00	375,407.33	
BIOTERRORISM FY 06	93.283	4230-100-046-4L10-357-J002-6120	08/31/05	08/30/06		136,120.33	
					<u>4,150,801.82</u>	<u>3,871,868.09</u>	
<u>NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION AND ENERGY</u>							
RAMANESSIN STUDY, RP04-014	66.460	03-100-042-4801-442-6110	08/02/03	06/30/05	74,126.97	119,929.27	
					<u>74,126.97</u>	<u>119,929.27</u>	
<u>NEW JERSEY DEPARTMENT OF LABOR</u>							
WORKFORCE INVESTMENT ACT PY 02	17.267	N/A	07/01/02	06/30/03		26,654.38	
WORKFORCE INVESTMENT ACT PY 03	17.267	N/A	07/01/03	06/30/04	1,408,171.95	1,123,354.76	
WORKFORCE INVESTMENT ACT PY 04	17.267	N/A	07/01/04	06/30/05	1,986,391.05	1,601,182.85	
WORKFORCE INVESTMENT ACT PY 05	17.267	N/A	07/01/05	06/30/06		224,800.49	
					<u>3,394,563.00</u>	<u>2,975,992.48</u>	
<u>US DEPARTMENT OF COMMERCE</u>							
MMRF - SANE/SART, 27-60-101010	11.552	N/A	10/01/01	09/30/04	3,510.00	1,500.00	
					<u>3,510.00</u>	<u>1,500.00</u>	
<u>NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS</u>							
DCR - ROID, CACOD, CY 05	93.569	04-100-022-8050-035-F157-6120-0001	01/01/05	12/31/05	1,890.00	3,544.98	
LICAR PROGRAM	14.900	N/A	10/01/04	12/31/06		3,288.38	
					<u>1,890.00</u>	<u>6,833.36</u>	

COUNTY OF MONMOUTH
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
<u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>							
TOWNSHIP OF NEPTUNE HOUSING AUTHORITY:							
PUBLIC HOUSING DRUG ELIMINATION PROGRAM 2000 - 2002	14.193	N/A	08/01/00	07/31/01		18.05	
COMMUNITY DEVELOPMENT BLOCK GRANTS	14.228	N/A	ongoing		2,426,953.00	1,988,195.22	
EMERGENCY SHELTER GRANTS	14.231	N/A	ongoing		192,454.81	128,643.93	
SHELTER + CARE	14.238	N/A	ongoing		225,710.00	226,832.00	
HOME INVESTMENT PARTNERSHIP PROGRAM	14.239	N/A	ongoing		1,706,066.18	1,822,579.92	
					4,551,183.99	4,166,269.12	
<u>DIVISION OF SOCIAL SERVICES</u>							
HOUSING AND URBAN DEVELOPMENT:							
LOW INCOME HSG ASSISTANCE PROGRAM	14.156	N/A	01/01/05	12/31/05	18,229,599.13	17,694,167.27	
CHILD SUPPORT	93.563	N/A	01/01/05	12/31/05	1,173,007.00	1,163,808.00	
					19,402,606.13	18,857,975.27	
ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS:							
SOCIAL SERVICES BLOCK GRANT	93.667	N/A	01/01/05	12/31/05	3,023,364.00	3,023,364.00	
TITLE XIX, MEDICAL ASSISTANCE	93.778	N/A	01/01/05	12/31/05	6,533,494.00	6,049,604.00	
TITLE IV A, TANF	93.020	N/A	01/01/05	12/31/05	1,939,825.00	1,793,532.00	
TITLE IV F, WFNJ	93.021	N/A	01/01/05	12/31/05	15,727.00	15,727.00	
TITLE IV D, CHILD SUPPORT	93.023	N/A	01/01/05	12/31/05	2,709,134.00	2,506,576.00	
FOOD STAMP PROGRAM	10.551	N/A	01/01/05	12/31/05	4,310,343.00	4,310,343.00	
					18,531,887.00	17,699,146.00	
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
DIVISION OF FAMILY DEVELOPMENT:							
TANF	93.202	N/A	01/01/05	12/31/05	3,351,685.00	2,810,505.00	
REFUGEE RESETTLEMENT PROGRAM	93.026	N/A	01/01/05	12/31/05	851.00	851.00	
					3,352,536.00	2,811,356.00	
<u>NATIONAL CHILDREN'S ALLIANCE</u>							
PROGRAM DEVELOPMENT GRANT	94.007	N/A	01/01/04	12/31/04		8,846.33	
PROGRAM DEVELOPMENT GRANT	94.007	N/A	01/01/05	12/31/05	551.20	3,453.59	
					551.20	12,299.92	
<u>US DEPARTMENT OF AGRICULTURE</u>							
FOODBANK OF MONMOUTH AND OCEAN COUNTIES - YOUTH FARMSTAND PROGRAM							
10.500	N/A	N/A	N/A	N/A		(167.00)	
						(167.00)	
TOTAL FEDERAL FINANCIAL ASSISTANCE					\$ 58,894,543.22	\$ 55,988,062.06	\$ 0.00

COUNTY OF MONMOUTH
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>NEW JERSEY TRANSIT CORPORATION</u>							
CASINO GRANT	N/A	01/01/04	12/31/04	\$ 404,844.01	\$ 116,620.38		\$ 1,494,521.41
CASINO GRANT	N/A	01/01/05	12/31/05	1,069,732.01	1,250,318.58		1,250,318.58
TIMETABLE DISTRIBUTION, FY 2005	N/A	07/01/04	06/30/05	10,000.00	4,753.91		9,532.05
TIMETABLE DISTRIBUTION, FY 2006	N/A	07/01/05	06/30/06	6,302.40	4,951.44		4,951.44
WORK FIRST NEW JERSEY, PROJ INC.	N/A	01/01/00	12/31/00	9,400.16			
				<u>1,500,278.58</u>	<u>1,376,644.31</u>		<u>2,759,323.48</u>
<u>FEDERAL TRANSIT ADMINISTRATION</u>							
SECTION 5311, FY 2004	N/A	07/01/03	06/30/04	2,861.39			56,355.62
SECTION 5311, FY 2005	N/A	07/01/04	06/30/05	25,293.66	18,496.38		33,198.84
SECTION 5311, FY 2006	N/A	07/01/05	06/30/06		23,208.86		23,208.86
				<u>28,155.05</u>	<u>41,705.24</u>		<u>112,763.32</u>
<u>NEW JERSEY INSTITUTE OF TECHNOLOGY/NORTH JERSEY</u>							
<u>TRANSPORTATION PLANNING AUTHORITY:</u>							
<u>TRANSPORTATION TRUST FUND:</u>							
CAPITAL TRANSPORTATION PROGRAM	6320-480-078-6320-AA7-TCAP-6010	01/01/00	ongoing		786.25	\$ 975.86	3,965,213.55
CAPITAL TRANSPORTATION PROGRAM	6320-480-078-6320-AC9-TCAP-6010	01/01/01	12/31/01		671,290.93	18,419.97	3,984,000.00
ANNUAL TRANSPORTATION PROGRAM	6320-480-078-6320-AC9-TCAP-6010	N/A	N/A		1,842,414.26	47,660.55	2,981,539.36
ANNUAL TRANSPORTATION PROGRAM	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A		30,782.04	77,727.00	2,002,176.00
ANNUAL TRANSPORTATION PROGRAM	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A	4,534,000.00		11,599.48	
ANNUAL TRANSPORTATION PROGRAM 2004	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			139,193.80	
ANNUAL TRANSPORTATION PROGRAM 2005	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A			139,193.80	
LOCAL BRIDGE REHABILITATION FY 2000	6320-480-078-6320-AA6-TCAP-6010	N/A	N/A		6,496.16	96.83	2,442,067.15
1999 BRIDGE BOND PROGRAM	572-078-6220-035-TCAP-6010	07/01/01	12/31/04		5,487,287.94	270,277.00	16,196,188.65
				<u>4,534,000.00</u>	<u>8,039,057.58</u>	<u>705,144.29</u>	<u>31,571,184.71</u>
<u>NEW JERSEY DEPARTMENT OF LABOR</u>							
WDP PY '04	N/A	07/01/04	06/30/05	77,936.00	72,077.13		77,897.29
WDP PY '05	N/A	07/01/05	06/30/06		23,672.22		87,962.53
WIB, PY '03	N/A	07/01/04	06/30/05	28,136.00	3,845.69		3,845.69
WFNJ PY '03	N/A	07/01/03	06/30/04	616,692.00	321,538.95		641,072.85
WIB, PY '04	N/A	07/01/05	06/30/06	43,500.00	42,917.61		42,917.61
WFNJ PY '04	N/A	07/01/04	06/30/05	1,341,521.00	925,035.34		1,255,757.76
WFNJ PY '05	N/A	07/01/05	06/30/06		341,608.80		341,608.80
ODLP - PY 2004	N/A	09/01/04	08/31/05	50,000.00	49,247.97		49,247.97
WDPP, SWF BASIC SKILL	N/A	07/01/02	06/30/03		9,838.65		287,783.00
WDPP, SWF BASIC SKILL	N/A	07/01/03	06/30/04	300,312.00	181,604.44		300,312.00
WLL, SFY 05	N/A	07/01/04	06/30/05	163,378.00	129,608.50		129,608.50
				<u>2,621,475.00</u>	<u>2,100,995.30</u>		<u>3,218,014.00</u>

COUNTY OF MONMOUTH
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>NEW JERSEY DEPARTMENT OF HEALTH AND</u>							
<u>SENIOR SERVICES - INDIRECT PROGRAM</u>							
OFFICE ON AGING	4275-100-046-4110-262-J004-6110	01/01/05	12/31/05	2,143,791.17	1,444,033.91		1,444,033.91
CCPED - WAIVER, CASE MANAGEMENT	N/A	01/01/05	12/31/05	27,100.00			
ALCOHOL SERVICES PLAN	4240-100-046-024-J002-6110	01/01/04	12/31/04	249,872.00	84,192.32		1,106,832.91
ALCOHOL SERVICES PLAN	4240-100-046-024-J002-6110	01/01/05	12/31/05	851,582.00	1,004,793.86		1,004,793.86
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2004	4230-100-046-4798-307-J002-6010	01/01/04	12/31/04		13,918.61		88,012.00
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2005	4230-100-046-4798-307-J002-6010	01/01/05	12/31/05		59,918.50		59,918.50
SEXUALLY TRANSMITTED DISEASES	100-046-4782-305-6120	07/01/05	06/30/06		7,503.44		7,503.44
DECONTAMINATION TRAILER	4788-371-6110	05/01/03	09/30/03	74,990.00			74,990.00
HEALTHCARE TERRORISM PREPAREDNESS EXERCISE	4230-100-046-4E05-362-J002-6140	07/01/04	06/30/05	26,277.00	22,912.63		26,276.41
RIGHT TO KNOW GRANT, CY 2004	4230-100-046-4771-105-J002-6110	01/01/04	12/31/04	3,771.25			15,085.00
RIGHT TO KNOW GRANT, CY 2005	4230-100-046-4771-105-J002-6110	01/01/05	12/31/05	11,313.75	15,085.00		15,085.00
HOSPITAL/EMS PREPAREDNESS	4788-371-6110	05/01/03	10/31/03		7.60		25,000.00
				<u>3,388,697.17</u>	<u>2,652,365.87</u>		<u>3,867,531.03</u>
<u>DEPARTMENT OF HUMAN SERVICES</u>							
<u>DIVISION OF YOUTH & FAMILY SERVICES:</u>							
HUMAN SERVICES ADVISORY COUNCIL CY 04	7570-100-054-7570-388-LLLL-6130	01/01/04	12/31/04		6,172.52		62,094.29
HUMAN SERVICES ADVISORY COUNCIL CY 05	7570-100-054-7570-388-LLLL-6130	01/01/05	12/31/05	64,754.00	59,625.30		59,625.30
SSDRG 911 RESOURCE CENTER	7570-100-054-7570-380-LLLL-6130	04/01/02	03/31/03		8,879.99		608,150.91
FAMILY COURT, GRANT-IN-AID CY 04	7570-100-054-7570-361-LLLL-6130	01/01/04	12/31/04	126.00			7,327.00
FAMILY COURT, GRANT-IN-AID CY 05	7570-100-054-7570-361-LLLL-6130	01/01/05	12/31/05	7,453.00	6,280.00		6,280.00
<u>DIVISION OF FAMILY DEVELOPMENT:</u>							
WORK FIRST NEW JERSEY CY 04	7550-100-054-7550-308-LLLL-6030	01/01/04	06/30/04	10,825.20			284,972.46
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-308-LLLL-6030	07/01/04	06/30/05	8,100.00	92,762.41		124,696.42
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-308-LLLL-6030	07/01/05	06/30/06	79,187.85	63,926.30		63,926.30
HOMELESS	7550-100-054-7550-072-LLLL-6030	01/01/04	12/31/04	75,410.27	57,238.22		605,870.55
HOMELESS	7550-100-054-7550-072-LLLL-6030	01/01/05	12/31/05	472,509.11	589,513.54		589,513.54
MENTAL HEALTH BOARD FY 2005	7700-100-054-5820-029-LLLL-6130	07/01/04	06/30/05		4,289.23		6,000.00
MENTAL HEALTH BOARD FY 2006	7700-100-054-5820-029-LLLL-6130	07/01/05	06/30/06		649.38		649.38
<u>DIVISION OF MENTAL HEALTH SERVICES:</u>							
PROJECT TRANSITION/PATH CY 03	7700-100-054-S640-029-LLLL-6130	01/01/03	12/31/03	3,063.75	2,087.01		291,853.84
PROJECT TRANSITION/PATH CY 04	7700-100-054-S640-029-LLLL-6130	01/01/04	12/31/04	93,995.36	8,334.80		312,767.82
PROJECT TRANSITION/PATH CY 05	7700-100-054-S640-029-LLLL-6130	01/01/05	12/31/05	322,544.11	324,692.30		324,692.30
<u>COUNTY INTERAGENCY COORDINATING COUNSEL:</u>							
CASE ASSESSMENT RESOURCE TEAMS CY 2003	7700-100-054-S640-029-LLLL-6130	01/01/03	12/31/03		287.02		40,733.00
CASE ASSESSMENT RESOURCE TEAMS CY 2004	7700-100-054-S640-029-LLLL-6130	01/01/04	12/31/04	8,764.21	990.16		41,483.00
CASE ASSESSMENT RESOURCE TEAMS CY 2005	7700-100-054-S640-029-LLLL-6130	01/01/05	12/31/05	33,552.00	42,513.00		42,513.00
				<u>1,180,284.86</u>	<u>1,268,241.18</u>		<u>3,473,149.11</u>
<u>NEW JERSEY DEPARTMENT OF LAW AND PUBLIC SAFETY</u>							
SANE, FY 2000; STATE APPROPRIATION	1020-100-066-1020-321-YCJS-6010	07/01/99	ongoing		2,937.00		19,680.78
<u>DIVISION OF CRIMINAL JUSTICE:</u>							
BODY ARMOR REPLACEMENT FUND, FY 2002	1020-718-066-1020-001-YCJS-6120	N/A	N/A		4,117.39		49,303.20
BODY ARMOR REPLACEMENT FUND, FY 2003	1020-718-066-1020-001-YCJS-6120	N/A	N/A		14,977.51		22,518.21
BODY ARMOR REPLACEMENT FUND, FY 2004	1020-718-066-1020-001-YCJS-6120	N/A	N/A	50,211.26	10,615.90		10,615.90
BODY ARMOR REPLACEMENT FUND, FY 2005	1020-718-066-1020-001-YCJS-6120	N/A	N/A	49,021.79			
LLEBG, DNA SAMPLES	N/A	N/A	N/A	1,020.00	9.79		9.79
LEOTEF	1020-100-066-1020-314-YCJS-6120	N/A	N/A		15,367.00		39,340.00
LEOTEF	1020-100-066-1020-314-YCJS-6120	N/A	N/A	27,580.00	27,580.00		27,580.00
<u>DIVISION OF STATE POLICE:</u>							
SPECIAL NEEDS PLANNING GRANT	1200-100-066-1200-726-YEMR-6110	N/A	N/A	10,000.00	194.20		9,998.02
IMPROVEMENT EXERCISE, FY 2004	1200-100-066-1200-726-YEMR-6110	N/A	N/A	24,966.00			
HAZ MAT EMERGENCY PREP CY 2005	N/A	N/A	N/A	3,118.00	3,070.00		3,070.00
ROADWAY ELEVATION SURVEY CY 03	1200-100-066-1200-726-YEMR-6110	N/A	N/A		9,905.05		9,905.05
T-3 EXERCISE, CY 2005	100-046-4E05-J0002-364-6110	N/A	N/A	20,000.00	20,000.00		20,000.00
				<u>185,917.05</u>	<u>108,773.84</u>		<u>212,020.95</u>

COUNTY OF MONMOUTH
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period From To		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
<u>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</u>							
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE	2000-100-082-C001-044-U999-6010	01/01/04	12/31/04	379,034.00	183,827.28		653,642.77
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE	2000-100-082-C001-044-U999-6010	01/01/05	12/31/05	268,408.00	434,370.02		434,370.02
				647,442.00	618,197.30		1,088,012.79
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>							
COUNTY ENVIRONMENTAL HEALTH ACT, CY 2002	02-495-042-4855-001	01/01/02	12/31/02		5,000.00		158,156.94
COUNTY ENVIRONMENTAL HEALTH ACT, CY 2003	03-495-042-4855-001	01/01/03	12/31/03		10,000.00		337,889.34
COUNTY ENVIRONMENTAL HEALTH ACT, CY 2004	04-495-042-4855-001	01/01/04	12/31/04	72,915.00	61,904.31		185,293.28
COUNTY ENVIRONMENTAL HEALTH ACT, CY 2005	05-495-042-4855-001	01/01/05	12/31/05	186,369.00	229,158.37		229,158.37
CLEAN COMMUNITIES PROGRAM CY 2003	4900-765-042-4900-005-V42Y-3020	01/01/04	12/31/04		43,583.37		64,196.20
CLEAN COMMUNITIES PROGRAM CY 2004	4900-765-042-4900-005-V42Y-3020	01/01/05	12/31/05	64,314.83	33,148.95		33,148.95
RECYCLING PROGRAM PLAN - DONATIONS	4900-752-042-4900-006-VREF-6010	01/01/96	12/31/96	6,752.44	3,920.00		3,920.00
SCRAP TIRE MANAGEMENT FUND	N/A	01/01/01	12/31/01		9,897.00		118,470.76
WPBW/RSWMP	N/A	N/A	N/A	62,937.10	34,940.36		34,940.36
MUNICIPAL STORMWATER REGULATION PROGRAM	04-100-042-4850-118-6110	03/01/04	02/28/07	7,500.00			
SOLID WASTE SERVICES GRANT TAX, 2001/2002	4900-758-042-4900-000-000-000	09/01/03	10/31/05		125,961.91		573,130.68
SOLID WASTE SERVICES GRANT TAX, 2003/2004	4900-758-042-4900-000-000-000	08/01/05	10/31/07	650,948.00	20,276.30		20,276.30
				1,051,736.37	577,790.57		1,758,581.18
<u>DEPARTMENT OF COMMUNITY AFFAIRS</u>							
DCR - ROID, CACOD, CY 04	04-100-022-8050-035-F157-6120-0001	01/01/04	12/31/04	4,607.00	4,088.27		9,000.00
DCR - ROID, CACOD, CY 05	04-100-022-8050-035-F157-6120-0001	01/01/05	12/31/05	8,610.00	12,866.32		12,866.32
HOMELESSNESS PREVENTION PROGRAM (LINKAGES), PY 05	03-100-022-8020-099-F408-6130	08/01/04	07/31/05	50,000.00	50,000.00		50,000.00
SMART GROWTH MANAGEMENT PLAN, RTE 9, FY 2000	00-100-022-8070-039-FFFF-6120	01/01/00	12/31/01	24,000.00			250,000.00
SMART FUTURE PLANNING, BAYSHORE	8049-100-022-8049-006-FFFF-6110	06/30/03	06/30/05		44,548.87		44,548.87
SMART FUTURE PLANNING, COASTAL	8049-100-022-8049-006-FSMR-6120	10/08/04	04/08/06	50,000.00			
CROSS ACCEPTANCE	04-100-022-8049-006-FFFF-6120	05/05/04	05/05/05	25,000.00	34,456.00		35,000.00
				162,217.00	145,959.46		401,415.19
<u>NEW JERSEY JUVENILE JUSTICE COMMISSION</u>							
STATE COMMUNITY PARTNERSHIP CY 04	1500-100-066-1500-134-YSAC-6010	01/01/04	12/31/04		56,809.38		401,796.04
STATE COMMUNITY PARTNERSHIP CY 05	1500-100-066-1500-134-YSAC-6010	01/01/05	12/31/05	165,773.00	384,590.96		384,590.96
FAMILY COURT CY 04	1500-100-066-1500-021-YSAC-6010	01/01/04	12/31/04		4,553.00		169,385.00
FAMILY COURT CY 05	1500-100-066-1500-021-YSAC-6010	01/01/05	12/31/05	83,545.50	174,242.00		174,242.00
MONMOUTH COUNTY JUVENILE DETENTION CENTER:							
STATE FACILITY EDUCATION ACT, FY 2005	1500-100-066-1500-032-YSAC-6010	07/01/04	06/30/05	94,500.00	177,344.51		249,256.38
STATE FACILITY EDUCATION ACT, FY 2006	1500-100-066-1500-032-YSAC-6010	07/01/05	06/30/06	117,000.00	58,073.61		58,073.61
				460,818.50	855,613.46		1,437,343.99
<u>NEW JERSEY STATE LIBRARY</u>							
HUBS YR 7, 2005-0885	52-0-5415000-56100	07/01/04	06/30/05	60,989.00	60,989.00		60,989.00
				60,989.00	60,989.00		60,989.00

COUNTY OF MONMOUTH
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2005

State Grantor/Pass Through Grantor Program Title	State Account Number	Grant Period		Cash Received	Program Expenditures	Non-Reimbursable Interest on Grants	Cumulative Expenditures
		From	To				
<u>DIVISION OF SOCIAL SERVICES</u>							
GENERAL ASSISTANCE	N/A	01/01/05	12/31/05	5,390,638.00	5,525,582.00		5,525,582.00
TANF	N/A	01/01/05	12/31/05	2,972,249.00	3,041,996.00		3,041,996.00
WORK FIRST NEW JERSEY - OMEGA	N/A	01/01/05	12/31/05	384,394.00	381,890.00		381,890.00
CHILD SUPPORT	N/A	01/01/05	12/31/05	1,055,706.00	1,047,427.00		1,047,427.00
ADMINISTRATIVE COSTS OF PUBLIC ASSISTANCE PROGRAM:							
WORK FIRST NEW JERSEY	N/A	01/01/05	12/31/05	15,727.00	15,727.00		15,727.00
MEDICAL ASSISTANCE	N/A	01/01/05	12/31/05	1,822,284.00	1,687,245.00		1,687,245.00
GENERAL ASSISTANCE	N/A	01/01/05	12/31/05	2,110,236.00	1,952,691.00		1,952,691.00
FOOD STAMP PROGRAM	N/A	01/01/05	12/31/05	<u>15,279.00</u>	<u>15,279.00</u>		<u>15,279.00</u>
				<u>13,766,513.00</u>	<u>13,667,837.00</u>		<u>13,667,837.00</u>
<u>MISCELLANEOUS STATE PROGRAMS</u>							
DONATIONS - MONMOUTH COUNTY SHERIFF'S K-9 UNIT	1000-100-066-1000-042-YOAG-5825	09/10/98	12/31/99	103.23	993.66		993.66
NEW JERSEY HISTORICAL COMMISSION - NEWS VIDEO PROJECT	2540-100-074-2540-114-S03-6110	04/01/04	06/30/05		500.00		5,412.40
NJDT/DA - MC CHILD ADV CENTER	05-100-094-9420-047	07/01/04	12/31/05	125,000.00			
NJDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	07/01/05	06/30/06	675,549.00	355,372.98		355,372.98
NJOETS - 911 COORD., FY 04	2034-100-082-SBE7-050-UOA8-6110	N/A	N/A	11,111.00	10,910.71		10,910.71
NJOETS - 911 COORD., FY 05	2034-100-082-SBE7-050-UOA8-6110	N/A	N/A	<u>24,998.40</u>	<u>8,220.99</u>		<u>8,220.99</u>
				<u>836,761.63</u>	<u>375,998.34</u>		<u>380,910.74</u>
TOTAL STATE FINANCIAL ASSISTANCE				<u>\$ 30,425,285.21</u>	<u>\$ 31,890,168.45</u>	<u>\$ 705,144.29</u>	<u>\$ 64,009,076.49</u>

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2005

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION

The County of Monmouth, New Jersey in the United States of America is the prime sponsor and recipient of various federal and state grant funds. The County has delegated the administration of grant programs and the reporting function to various departments within the County. All grant and program cash funds are accounted for separately within the County's financial records. Except for grants administered by the following:

County College
County Mosquito Commission
County Vocational School
County Improvement Authority

the Finance Office performs accounting functions for all grants.

Basis of Accounting

The County's grants are presented on the modified accrual basis of accounting utilizing the following method:

Current Fund Grants - In accordance with a directive from the Division of Local Government Services, Department of Community Affairs, State of New Jersey, all grant revenues and expenditures are fully realized within the current fund budget and corresponding receivables and spending reserves are established in the grant fund where the accounting for the grant activity takes place.

Local Contributions

Local matching contributions, when required, are raised in the current fund budget and transferred to the grant fund. The percentage of matching contributions varies with each program.

Revenues

Revenues, as reported on the accompanying Schedules of Federal and State Financial Assistance, reflect cash receipts, cancelled encumbrances and cancelled balances. Differences between budget and actual cash receipts are cancelled to fund balance when the grant is closed out.

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2005

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION (Continued)

Expenditures

Expenditures, as reported on the accompanying Schedules of Federal and State Financial Assistance, reflect cash disbursements and cancelled balances charged directly to a grant program and outstanding encumbrances at year-end. Differences between budget and actual cash disbursements are cancelled to fund balance when the grant is closed out.

NOTE 2. INTEREST EARNED ON CAPITAL TRANSPORTATION PROGRAM ADVANCE

Interest earned on capital transportation program advances for the period June 1, 1996 through December 31, 2005 has been calculated to be a total of \$5,830,834.26. For the period January 1, 2005 through December 31, 2005, interest earned totaled \$705,144.29. The interest earned from capital transportation program advances was used for the following:

- 1) Budget expenditures for County Road Overlay Program.

NOTE 3. CONTINGENCIES

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

COUNTY OF MONMOUTH
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AND STATE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2005

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

Year ended December 31, 2005

Part 1 - Summary of Auditor's Results

Financial Statement Section

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

Federal Awards Section

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

CFDA Number(s)

<u>93.667</u>	<u>Office on Aging</u>
<u>17.267</u>	<u>Workforce Investment Act</u>
<u>14.228</u>	<u>Community Development Block Grants</u>
<u>14.239</u>	<u>Home Investment Partnership Program</u>
<u>14.156</u>	<u>Low Income HSG Assistance Program</u>
<u>93.667</u>	<u>Social Services Block Grant</u>
<u>93.778</u>	<u>Title XIX, Medical Assistance</u>
<u>93.020</u>	<u>Title IV, TANF</u>
<u>93.023</u>	<u>Title IV D, Child Support</u>
<u>10.551</u>	<u>Food Stamp Program</u>
<u>20-205</u>	<u>Department of Transportation</u>
<u>93.202</u>	<u>TANF</u>

- H) Dollar threshold used to distinguish between Type A and Type B programs? \$1,679,641.86
- I) Auditee qualified as low-risk auditee? X Yes No

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

Year ended December 31, 2005

Part 1 - Summary of Auditor's Results

State Awards Section

J) Internal control over compliance:

1) Material weakness(es) identified? Yes X No

2) Reportable condition(s) identified that
are not considered to be material weaknesses? Yes X No

K) Type of auditor's report issued on compliance for major programs? Unqualified

L) Any audit findings disclosed that are required to be reported
in accordance with NJ OMB Circular 04-04? Yes X No

M) Identification of major programs:

GMIS Number(s)

Name of State Program

6320-480-078-6320-AA7-TCAP-6010

Capital Transportation

6320-480-078-6320-AC9-TCAP-6010

Annual Transportation Program

6320-480-078-6320-AA6-TCAP-6010

Local Bridge Rehabilitation

572-078-6220-035-TCAP-6010

1999 Bridge Bond Program

N/A

Workforce

4275-100-046-4110-262-J004-6110

Office on Aging

4240-100-046-024-J002-6110

Alcohol Services Plan

7550-100-054-7550-072-LLLL-6030

Homeless

2000-100-082-C001-044-U999-6010

NJ Governor's Council on Alcohol
and Drug Abuse

N/A

General Assistance

N/A

TANF

N/A

Child Support

N/A

Medical Assistance

N/A

Casino Grant

N/A

General Assistance

N) Dollar threshold used to distinguish between Type A
and Type B programs?

\$956,704.96

O) Auditee qualified as low-risk auditee?

 X Yes No

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT'D)

Year ended December 31, 2005

Part 2 - Schedule of Financial Statement Findings

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

None noted.

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

Year ended December 31, 2005

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

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

Finding #2005-1

Henry Hudson Trail Southern Extension - C.F.D.A. 20.205, Grant No. 2003-DT-BLA-309, Grant Period 2003 - project completion.

Statement of Condition:

Required Minority Business Enterprise Language was not included in the agreement with the contractor.

Criteria:

The Transportation Enhancement Agreement between the Department of Transportation, State of New Jersey, and Monmouth County requires specific Minority Business Enterprise Language to be included in any agreement between the County and a contractor or subcontractor.

Effect of Condition:

The County may not be in compliance with the terms of the agreement.

Cause of the Condition:

Procedures are in place for supervisory approval of documentation before assistance is authorized, but documentation was apparently not filed correctly.

Recommendation:

The County's Financial Aid Coordinator should verify that all contracts comply with the terms of the County's agreements.

COUNTY OF MONMOUTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL AND STATE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2005

COUNTY OF MONMOUTH, NEW JERSEY

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

Year ended December 31, 2005

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

No prior-year findings.