

**COUNTY OF MONMOUTH**  
**SUPPLEMENTARY INFORMATION**  
**FEDERAL AND STATE FINANCIAL**  
**ASSISTANCE PROGRAMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

# Robert A. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH

## MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN

## ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY 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 (the "County") in the United States of America, with the types of compliance requirements described in the *U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement* and the *New Jersey State Office of Management and Budget ("OMB") Circular 04-04 State Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2007. 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 of Monmouth's compliance based on our audit.

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

In our opinion, the County of Monmouth 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, 2007.

### **Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A control deficiency* is an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

### **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, 2007, and have issued their report thereon dated June 26, 2008, 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.

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

**ROBERT A. HULSART AND COMPANY**

June 26, 2008

**COUNTY OF MONMOUTH**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

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			
<b><u>DEPARTMENT OF LAW AND PUBLIC SAFETY</u></b>							
VICTIMS ASSISTANCE, FFY 04	16.575	N/A	4/1/05	3/31/06	\$ 7,735.96	7,735.96	
VICTIMS ASSISTANCE, FFY 05	16.575	1020-100-066-1020-142-YCJS-6010	7/1/06	6/30/07	190,247.61	148,057.68	
VICTIMS ASSISTANCE, FFY 08	16.575	1020-100-066-1020-142-YCJS-6010	7/1/07	6/30/08	24,627.48	58,669.40	
DCJ-SANE/SART, VS-13-05	16.575	N/A	9/1/05	9/30/06	6,021.40	-	
DCJ-SANE/SART, VS-42-06	16.575	1020-100-066-1020-142-YCJS-6010	9/1/06	9/30/07	63,832.83	57,006.78	
DCJ-SANE/SART, VS-42-07	16.575	N/A	9/1/07	9/30/08	-	1,821.00	
MULTI NARCOTICS FORCE CY 2006	16.579	1020-100-066-1020-157-YOPR-6010	1/1/06	12/31/06	100,014.00	66,175.75	
MULTI NARCOTICS FORCE CY 2007	16.738	N/A	1/1/07	12/31/07	-	16,159.00	
MEAGAN'S LAW, FFY 05	16.738	N/A	8/1/06	1/31/08	-	17,271.77	
COMMUNITY JUSTICE PROGRAM	16.579	N/A	10/1/06	9/30/07	65,422.08	57,102.86	
NJ OFFICE of HOMELAND SECURITY PROGRAM	97.004	N/A	N/A	N/A	91,787.63	118,334.66	
DIVISION OF STATE POLICE:							
HSGP, FY 2005	97.067	1200-100-066-1200-873-YOAG-6110	10/1/05	3/31/07	372,608.37	303,354.01	
DIVISION OF HIGHWAY & TRAFFIC SAFETY:							
SAFE CARGO PROJECT	20.613	N/A	10/1/06	9/30/07	2,840.00	2,840.00	
					925,137.36	854,528.87	
<b><u>NEW JERSEY JUVENILE JUSTICE COMMISSION</u></b>							
JDAI, FY 2007	16.540	N/A	7/1/06	6/30/07	44,771.57	73,698.63	
JDAI, FY 2008	16.540	N/A	10/1/07	9/30/08	-	867.50	
JAIBG 05-13	16.523	N/A	1/1/06	12/31/06	19,338.68	-	
JAIBG 06-13	16.523	N/A	1/1/07	12/31/07	46,608.48	54,182.00	
					110,718.73	128,748.13	

**COUNTY OF MONMOUTH**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

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			
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>							
SECTION 5311, 2007 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/06	6/30/07	118,797.74	57,414.46	
SECTION 5311, 2008 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/07	6/30/08	-	51,370.29	
JARC RT35 SHUTTLE, FY2003	20.516	N/A	1/1/03	12/31/06	26,601.75	30,000.00	
JARC RT35 SHUTTLE, FY2004	20.516	N/A	7/1/05	6/30/07	-	8,131.50	
JARC RT836 SHUTTLE, FY2004	20.516	N/A	10/1/05	6/30/07	-	17,332.56	
NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:							
SUBREGIONAL TRANSPORTATION PLANNING 2007	20.514	N/A	7/1/06	6/30/07	123,406.21	55,259.03	
SUBREGIONAL TRANSPORTATION PLANNING 2008	20.514	N/A	7/1/07	6/30/08	-	29,470.98	
SUBREGIONAL INTERNSHIP PROGRAM FY 2006	20.514	N/A	5/22/06	6/30/06	579.19	1,113.76	
SUBREGIONAL INTERNSHIP PROGRAM FY 2008	20.514	N/A	7/1/07	6/30/08	-	948.75	
COASTAL EVACUATION STUDY	20.514	N/A	7/1/07	6/30/09	-	7,088.87	
MANASQUAN BRIDGE	20.514	N/A	7/1/94	6/30/96	-	57,600.98	
UPWP, Route 79, FY 2006-2007	20.514	N/A	7/1/05	6/30/07	127,599.95	112,724.94	
BRIDGE SCOPING PROJECT	20.007	N/A	11/1/98	10/31/02	46,168.96	14,539.05	
BRIDGE SCOPING PROJECT 0-10	20.007	N/A	1/2/02	1/2/05	11,670.37	36,867.78	
BRIDGE SCOPING PROJECT	20.007	N/A	8/9/00	8/9/03	1,896.50	12,577.91	
BRIDGE SCOPING PROJECT	20.007	N/A	11/1/97	10/31/99	-	20,971.63	
BRIDGE SCOPING PROJECT	20.007	N/A	2/1/98	1/31/00	3,444.48	12,214.30	
COMPTON'S CREEK DREDGING, DB#01309, FY 2005	20.205	N/A	N/A	N/A	-	961,873.49	
CR 537, CORRIDOR SECTION A	20.205	N/A	N/A	N/A	-	67,948.12	
HALLS MILLS ROAD SCOPING STUDY	20.205	6300-480-078-6300-BKJ-TCAP-7310	12/30/03	12/31/05	23,376.86	37,559.25	
BAYSHORE FERRY TERM, PHASE 2A	20.205	6300-480-078-6300-CAS-TCAP-7310	8/8/03	12/31/05	38,133.59	58,056.42	
FAA-MONMOUTH EXECUTIVE AIRPORT	20.106	6300-480-078-6300-CJA-TCAP-7310	N/A	N/A	54,126.52	33,408.16	
					575,802.12	1,684,472.23	
<b><u>NEW JERSEY DEPARTMENT OF HUMAN SERVICES</u></b>							
DIVISION OF YOUTH & FAMILY SERVICES:							
YOUTH DETENTION CENTER CY2006	93.667	N/A	1/1/06	12/31/06	-	2,190.57	
YOUTH DETENTION CENTER CY2007	93.667	N/A	1/1/07	12/31/07	40,822.00	38,360.22	
DIVISION OF FAMILY DEVELOPMENT:							
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	17.207	7550-100-054-7550-308-LLLL-6030	7/1/06	6/30/07	55,129.25	71,733.13	
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	17.207	7550-100-054-7550-424-LLLL-6030	7/1/07	6/30/08	74,250.00	15,727.89	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2007	93.217	7550-100-054-C214-173-LLLL-6110	10/1/06	9/30/07	193,190.28	306,899.63	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2008	93.217	N/A	10/1/07	9/30/08	50,413.95	117,591.69	
HOMELESS CY2006	14.231	7550-100-054-7550-072-LLLL-6030	1/1/06	12/31/06	9,136.68	6,591.80	
DIVISION OF MENTAL HEALTH SERVICES:							
PROJECT TRANSITION/PATH CY06	93.150	7700-100-054-S640-029-LLLL-6130	1/1/06	12/31/06	7,875.42	2,151.64	
PROJECT TRANSITION/PATH CY07	93.150	7700-100-054-S640-029-LLLL-6130	1/1/07	12/31/07	12,359.98	12,624.47	
					443,177.56	573,871.04	

**COUNTY OF MONMOUTH**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

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			
<b><u>DEPARTMENT OF HEALTH AND SENIOR SERVICES</u></b>							
OFFICE ON AGING	93.667	4275-100-046-4110-262-J004-6110	1/1/07	12/31/07	2,313,066.20	2,321,918.98	
CAREGIVER ASSISTANCE PROGRAM/NJ EASE HOME CARE: MEDICAID CASE MANAGEMENT	93.256	N/A	7/1/07	6/30/08	730,785.00	823,292.83	
PORSCHIE GRANT, CY 2006-2007	93.994	4220-100-046-4535-315-J002-6140	7/1/06	6/30/07	155,402.00	148,270.82	
PORSCHIE GRANT, CY 2008	93.994	N/A	7/1/07	6/30/08	34,799.00	63,223.90	
HEALTHY BY TWO IMMUNIZATION, CY 2006	93.185	4230-100-046-4784-117-J002-6120	1/1/06	12/31/06	17,818.00	1,700.00	
HEALTHY BY TWO IMMUNIZATION, CY 2007	93.268	4230-100-046-4784-182-J002-6120	1/1/07	12/31/07	44,605.00	60,000.00	
BIOTERRORISM, FY'05	93.283	4230-100-046-4110-357-J002-6120	8/31/04	8/30/05	-	(250.00)	
BIOTERRORISM, FY'06	93.283	N/A	8/31/05	8/30/06	219,557.75	60,696.90	
EPRP GRANT, SFY'07	93.283	N/A	8/31/06	8/30/07	281,917.00	445,677.84	
EPRP GRANT, SFY'08	93.283	N/A	8/31/07	8/9/08	-	92,050.04	
					<u>3,797,949.95</u>	<u>4,016,581.31</u>	
<b><u>NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION &amp; ENERGY</u></b>							
RAMANESSIN STUDY, RP04-014	66.460	03-100-042-4801-442-6110	8/2/03	6/30/05	<u>1,047.45</u>	<u>350.93</u>	
<b><u>NEW JERSEY DEPARTMENT OF LABOR</u></b>							
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	7/1/04	6/30/05	-	3,149.00	
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	7/1/05	6/30/06	-	95,511.14	
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	7/1/06	6/30/07	-	508,704.40	
WORKFORCE INVESTMENT ACT (ADULT)	17.258	N/A	7/1/07	6/30/08	-	105,039.25	
WORKFORCE INVESTMENT ACT (YOUTH)	17.260	N/A	7/1/05	6/30/06	-	197,530.70	
WORKFORCE INVESTMENT ACT (YOUTH)	17.260	N/A	7/1/06	6/30/07	-	312,321.12	
WORKFORCE INVESTMENT ACT (YOUTH)	17.260	N/A	7/1/07	6/30/08	-	86,241.63	
WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	17.259	N/A	7/1/05	6/30/06	-	266,843.86	
WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	17.259	N/A	7/1/06	6/30/07	-	725,666.04	
WORKFORCE INVESTMENT ACT (DISLOCATED WORKER)	17.259	N/A	7/1/07	6/30/08	-	129,343.91	
WORKFORCE INVESTMENT ACT PY05	17.267	N/A	7/1/05	6/30/06	1,114,492.95	22,768.05	
WORKFORCE INVESTMENT ACT PY06	17.267	N/A	7/1/06	6/30/07	1,390,463.73	182,548.40	
WORKFORCE INVESTMENT ACT PY07	17.267	N/A	7/1/07	6/30/08	-	56,912.96	
					<u>2,504,956.68</u>	<u>2,692,580.46</u>	

**COUNTY OF MONMOUTH**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

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			
<b><u>US DEPARTMENT OF COMMERCE</u></b>							
MMRF-SANE/SART, 27-60-101014	11.552	N/A	10/1/01	9/30/04	-	1,357.50	
<b><u>NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS</u></b>							
LICAR PROGRAM	14.900	8020-100-022-8020-076-F275-6120	10/1/04	12/31/06	11,689.18	-	
DCR-ROID, CACOD, CY'06	93.569	04-100-022-8050-035-F157-6120-0001	1/1/06	12/31/06	1,945.45	2,120.63	
					13,634.63	2,120.63	
<b><u>US DEPARTMENT OF JUSTICE</u></b>							
CAC, 2006-JL-FX-K09	16.541	N/A	8/1/06	7/31/09	26,895.00	30,310.00	
<b><u>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>							
COMMUNITY DEVELOPMENT BLOCK GRANT	14.228	N/A		ongoing	3,456,731.67	3,840,232.13	
EMERGENCY SHELTER GRANTS	14.231	N/A		ongoing	161,125.92	127,806.35	
SHELTER + CARE	14.238	N/A		ongoing	860,836.00	784,505.00	
HOME INVESTMENT PARTNERSHIP PROGRAM	14.239	N/A		ongoing	4,616,793.30	4,555,533.00	
HOUSING COUNSELING FY 06	14.169	N/A	10/1/06	9/30/07	31,062.00	31,062.00	
TOWNSHIP OF WOODBRIDGE:							
HOPWA 2004	14.241	N/A	9/1/04	9/30/07	-	(544.00)	
HOPWA 2005	14.241	N/A	9/1/04	9/30/07	110,098.50	57,520.00	
HOPWA 2006	14.241	N/A	9/1/04	9/30/07	-	331,722.67	
HOPWA 2007	14.241	N/A	8/1/07	8/16/10	-	397.00	
					9,236,647.39	9,728,234.15	
<b><u>DIVISION OF SOCIAL SERVICES</u></b>							
HOUSING AND URBAN DEVELOPMENT:							
LOW INCOME HSG ASSISTANCE PROGRAM	14.156	N/A	1/1/07	12/31/07	19,860,776.06	16,610,557.96	
ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS:							
SOCIAL SERVICE BLOCK GRANT	93.667	N/A	1/1/07	12/31/07	3,102,210.00	3,102,210.00	
TITLE XIX, MEDICAL ASSISTANCE	93.778	N/A	1/1/07	12/31/07	4,896,528.00	6,506,816.00	
TITLE IVA, TANF	93.020	N/A	1/1/07	12/31/07	932,463.00	1,273,370.00	
TITLE IVF, WFNJ	93.021	N/A	1/1/07	12/31/07	261,608.00	261,608.00	
TITLE IVD, CHILD SUPPORT	93.023	N/A	1/1/07	12/31/07	2,175,746.00	2,876,275.00	
FOOD STAMPS	10.551	N/A	1/1/07	12/31/07	4,518,167.00	4,518,167.00	
TOTAL ADMINISTRATION COSTS					15,886,722.00	18,538,446.00	
<b><u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>							
DIVISION OF FAMILY DEVELOPMENT:							
TANF	93.202	N/A	1/1/07	12/31/07	2,121,346.00	1,812,809.00	
REFUGEE RESETTLEMENT PROGRAM	93.026	N/A	1/1/07	12/31/07	4,161.00	4,161.00	
					2,125,507.00	1,816,970.00	
<b><u>US DEPARTMENT OF DEFENSE</u></b>							
CENTER FOR RAPID RESPONSE DATABASE SYSTEM	N/A	W911SR-04-C-0041	8/3/04	7/24/06	41,693.26	20,564.16	
<b><u>NATIONAL CHILDREN'S ALLIANCE</u></b>							
LEADERSHIP CONFERENCE TUITION GRANT	16.547	N/A	N/A	N/A	1,050.00	649.47	
<b><u>NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS</u></b>							
MEDICAL RESERVE COPRS:							
CAPACITY BUILDING GRANT	93.008	N/A	N/A	N/A	10,000.00	9,198.48	
<b><i>TOTAL FEDERAL FINANCIAL ASSISTANCE</i></b>					<u>\$ 55,561,715.19</u>	<u>56,709,541.32</u>	



**COUNTY OF MONMOUTH**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

State Grantor/Pass Through Grantor/ Program Title	State Account Number	Grant Award		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants	Cummulative Expenditures
<u>NEW JERSEY TRANSIT CORPORATION</u>							
CASINO GRANT CY 06	N/A	1/1/06	12/31/06	910,624.08	518,208.39		1,995,018.99
CASINO GRANT CY 07	N/A	1/1/07	12/31/07	1,111,019.20	1,909,031.18		1,909,031.18
WORK FIRST NEW JERSEY, PROJECT INCOME	N/A	1/1/00	12/31/00	3,886.00	-		-
				2,025,529.28	2,427,239.57		3,904,050.17
<u>FEDERAL TRANSIT ADMINISTRATION</u>							
SEC. 5311, FY 2007	N/A	7/1/06	6/30/07	39,599.25	28,220.66		52,199.00
SEC. 5311, FY 2008	N/A	7/1/07	6/30/08	-	25,215.56		25,215.56
				39,599.25	53,436.22		77,414.56
<u>DEPARTMENT OF TRANSPORTATION</u>							
NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY: TRANSPORTATION TRUST FUND:							
ANNUAL TRANSPORTATION PROGRAM 2002	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A	-	-	70,030.40	
ANNUAL TRANSPORTATION PROGRAM 2003	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A	-	-	128,110.29	
ANNUAL TRANSPORTATION PROGRAM 2004	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A	-	-	199,060.40	
ANNUAL TRANSPORTATION PROGRAM 2005	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A	-	-	229,420.40	
ANNUAL TRANSPORTATION PROGRAM 2006	6320-480-078-6320-AG4-TCAP-6010	N/A	N/A	-	1,393,636.10	143,538.28	1,697,275.17
ANNUAL TRANSPORTATION PROGRAM 2007	6320-480-078-6320-AJW-TCAP-6010	N/A	N/A	5,297,000.00	-	178,685.47	-
FAA - MONMOUTH EXECUTIVE AIRPORT	6300-480-078-6300-CJA-TCAP-6130	N/A	N/A	2,848.76	1,856.01		1,856.01
SR 34 & LLOYD ROAD PROJECT, FY 05-08	6320-480-078-6320-AIC-TCAP-6010	N/A	N/A	483,449.04	399,981.43		399,981.43
LOCAL BRIDGE REHABILITATION FY 2000	6320-480-078-6320-AA6-TCAP-6010	7/1/01	12/31/04	-	-	137.71	
COUNTY BRIDGE INSPECTION PILOT PROGRAM	N/A	12/13/05	12/13/06	-	469,140.48		608,918.62
1999 BRIDGE BOND PROGRAM	572-078-6220-035-TCAP-6010	7/1/01	12/31/04	-	3,004,578.85	23,454.44	24,536,473.50
				5,783,297.80	5,269,192.87	972,437.39	27,244,504.73
<u>NEW JERSEY DEPARTMENT OF LABOR</u>							
WIB, PY'05	N/A	7/1/05	6/30/06	-	625.33		40,000.00
WIB, PY'06	N/A	7/1/06	6/30/07	30,000.00	30,000.00		30,000.00
WIB/WFJ PY 2005	N/A	7/1/05	6/30/06	764,267.00	646,722.20		2,006,214.25
WIB/WFJ PY 2006	N/A	7/1/06	6/30/07	1,991,788.00	1,513,202.03		1,762,724.77
WLL, SFY 05	4545-780-062-4545-002-N729-6140	7/1/04	6/30/05	-	-		264,756.44
WLL, SFY 06	N/A	7/1/05	6/30/06	38,160.00	42,757.90		42,757.90
WLL, SFY 07	4545-767-062-4545-004-N751-6140	7/1/06	6/30/07	224,833.00	187,452.08		187,452.08
WLL, SFY 08	N/A	7/1/07	6/30/08	20,000.00	35,942.69		35,942.69
WIA, WDPP PY'06	4545-780-062-4545-002-N729-6140	7/1/06	6/30/07	88,733.00	79,288.55		88,733.00
WDPP, SWF BASIC SKILLS	N/A	N/A	N/A	-	-		300,668.19
WIA-WFJ SFY'08	N/A	7/1/07	6/30/08	360,000.00	270,092.59		270,092.59
				3,517,781.00	2,806,083.37		5,029,341.91
<u>NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u>							
WNJ, DPN	N/A	7/1/06	6/30/07	14,171.00	14,171.40		14,171.40
WNJ PY'06 (NJ BUILD)	N/A	7/1/06	6/30/07	5,295.00	5,295.00		5,295.00
WNJ, SFY 07 BRAC (2005)	N/A	7/1/06	6/30/07	20,000.00	6,179.56		6,179.56
WFJ, TANF/WV, FY 2007	N/A	7/1/06	6/30/07	8,148.00	6,152.31		6,152.31
WIB, WDPP, PY'07	N/A	7/1/06	6/30/07	15,000.00	20,538.29		20,538.29
				62,614.00	52,336.56	-	52,336.56

**COUNTY OF MONMOUTH**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

State Grantor/Pass Through Grantor/ Program Title	State Account Number	Grant Award		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants	Cummulative Expenditures
		From	To				
<b><u>NEW JERSEY DEPARTMENT OF HEALTH AND</u></b>							
<b><u>SENIOR SERVICES - INDIRECT PROGRAM</u></b>							
OFFICE ON AGING	4275-100-046-4110-262-J004-6110	1/1/07	12/31/07	1,961,057.80	1,447,045.75		1,447,045.75
SIBA, JACC PROGRAM	N/A	N/A	N/A	141,165.00	-		-
CCPED, Waiver, Case Management	N/A	N/A	N/A	28,050.00	-		-
ALCOHOL SERVICES PLAN CY 06	7555-760-054-4219-001-LDAS-6110	1/1/06	12/31/06	250,838.00	77,903.23		1,067,781.69
ALCOHOL SERVICES PLAN CY 07	7555-760-054-4219-001-LDAS-6110	1/1/07	12/31/07	754,913.00	900,080.38		900,080.38
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2006	4230-100-046-4798-307-J002-6010	1/1/06	12/31/06	-	3,926.00		83,893.80
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2007	4230-100-046-4798-307-J002-6010	1/1/07	12/31/07	91,744.00	75,736.00		75,736.00
SEXUALLY TRANSMITTED DISEASES	100-046-4782-305-6120	7/1/06	6/30/07	12,879.00	8,809.31		20,344.23
SEXUALLY TRANSMITTED DISEASES	100-046-4782-305-6120	7/1/07	6/30/08	2,113.00	4,481.36		8,551.36
SNS EXERCISE FOR FIRST RESPONDERS	100-046-4E05-J002-362-6140-7094	9/1/05	8/31/06	31,085.00	-		31,084.75
RIGHT TO KNOW GRANT, CY 2006	4230-100-046-4771-105-J002-6110	1/1/06	12/31/06	3,771.25	26.98		15,085.00
RIGHT TO KNOW GRANT, CY 2007	4230-100-046-4771-105-J002-6110	1/1/07	12/31/07	11,313.75	15,085.00		15,085.00
				<u>3,288,929.80</u>	<u>2,533,094.01</u>		<u>3,664,687.96</u>
<b><u>DEPARTMENT OF HUMAN SERVICES</u></b>							
DIVISION OF YOUTH & FAMILY SERVICES:							
HUMAN SERVICES ADVISORY COUNCIL CY06	7570-100-054-7570-388-LLLL-6130	1/1/06	12/31/06	-	543.50		67,017.60
HUMAN SERVICES ADVISORY COUNCIL CY07	7570-100-054-7570-388-LLLL-6130	1/1/07	12/31/07	67,711.00	66,066.40		66,066.40
FAMILY COURT, GRANT-IN-AID CY07	7570-100-054-7570-361-LLLL-6130	1/1/07	12/31/07	7,679.00	7,679.00		7,679.00
DIVISION OF FAMILY DEVELOPMENT:							
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-308-LLLL-6030	7/1/06	6/30/07	45,105.75	58,690.75		106,435.18
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-424-LLLL-6030	7/1/07	12/31/07	60,750.00	12,868.28		12,868.28
HOMELESS CY 06	7550-100-054-7550-072-LLLL-3410	1/1/06	12/31/06	56,728.32	40,928.42		712,642.98
HOMELESS CY 07	7550-100-054-7550-072-LLLL-3410	1/1/07	12/31/07	681,729.00	728,308.03		728,308.03
DIVISION OF DEVELOPMENTAL DISABILITIES							
PROJECT LIFESAVER	7601-100-054-7601-073-DDDD-6130	N/A	N/A	15,000.00	14,996.75		14,996.75
MENTAL HEALTH BOARD FY2006	7700-100-054-5820-029-LLLL-6130	7/1/05	6/30/06	5,905.06	-		5,905.06
MENTAL HEALTH BOARD FY2007	7700-100-054-5820-029-LLLL-6130	7/1/06	6/30/07	6,000.00	5,079.93		5,889.93
DIVISION OF MENTAL HEALTH SERVICES:							
MENTAL HEALTH TRAINING	N/A	N/A	N/A	1,475.00	1,475.00		1,475.00
MENTAL HEALTH BOARD, FY 2008	7700-100-054-5820-029-LLLL-6130	7/1/07	6/30/08	-	584.00		584.00
PROJECT TRANSITION/PATH CY 06	7700-100-054-S640-029-LLLL-6130	1/1/06	12/31/06	40,766.69	8,907.99		286,687.67
PROJECT TRANSITION/PATH CY 07	7700-100-054-S640-029-LLLL-6130	1/1/07	12/31/07	411,067.55	377,649.39		377,649.39
CIACC/CART CY07	1620-100-016-1620-013-MMMM-6130	1/1/07	12/31/07	21,624.00	43,258.00		43,258.00
				<u>1,421,541.37</u>	<u>1,367,035.44</u>		<u>2,437,463.27</u>
<b><u>NJ DIVISION OF MENTAL HEALTH SERVICES</u></b>							
MENTAL HEALTH ASSOCIATION OF NJ							
DISASTER LIAISON, FY 2007	N/A	N/A	N/A	2,500.00	2,490.50		2,490.50

**COUNTY OF MONMOUTH**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

State Grantor/Pass Through Grantor/ Program Title	State Account Number	Grant Award		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants	Cummulative Expenditures
		From	To				
<b><u>DEPARTMENT OF LAW AND PUBLIC SAFETY</u></b>							
DIVISION OF CRIMINAL JUSTICE:							
SANE, FY 2000:STATE APPROPRIATION	1020-718-066-1020-321-YCJS-6010	7/1/99	ongoing	-	849.00		21,540.68
BODY ARMOUR REPLACEMENT FUND, FY 2004	1020-718-066-1020-001-YCJS-6120	N/A	N/A	-	1,944.50		50,211.26
BODY ARMOUR REPLACEMENT FUND, FY 2005	1020-718-066-1020-001-YCJS-6120	N/A	N/A	-	49,021.79		49,021.79
BODY ARMOUR REPLACEMENT FUND, FY 2006	1020-718-066-1020-001-YCJS-6120	N/A	N/A	52,844.67	6,402.13		6,402.13
SEX OFFENDER REGISTRY GRANT	06-100-066-1020-351	10/1/06	9/30/07	19,920.00	3,678.00		19,920.00
PROJECT VISION	1310-100-066-13LP-041-YPRV-6010	10/1/04	9/30/05	-	21,478.38		50,000.00
PROJECT VISION	1310-100-066-13LP-041-YPRV-6010	4/1/07	3/31/08	50,000.00	28,408.01		28,408.01
LEOTEF	1020-100-066-1020-314-YCJF-6120	N/A	N/A	-	24,697.43		60,495.00
LEOTEF	1020-100-066-1020-314-YCJF-6120	N/A	N/A	48,220.00	19,596.90		19,596.90
OSME-COVERDALE FORENSIC AWARD	N/A	N/A	N/A	-	6,771.59		6,771.59
OFFICE OF ATTORNEY GENERAL							
ATTORNEY IDENTIFICATION PROGRAM	N/A	N/A	N/A	-	9,510.00		9,510.00
DIVISION OF STATE POLICE:							
CERT CY'06	100-066-1200-851-YEMR-6110	N/A	N/A	-	2,870.50		2,870.50
PDM PLANNING GRANT	N/A	N/A	N/A	-	41,656.95		41,656.95
				<u>170,984.67</u>	<u>216,885.18</u>		<u>366,404.81</u>
<b><u>NJ DEPARTMENT OF HUMAN SERVICES</u></b>							
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY06	2000-100-082-C001-044-U999-6010	1/1/06	12/31/06	403,630.87	243,311.27		726,779.43
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY07	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	151,709.63	483,429.37		483,429.37
				<u>555,340.50</u>	<u>726,740.64</u>		<u>1,210,208.80</u>
<b><u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u></b>							
COUNTY ENVIRONMENTAL HEALTH ACT, CY2005	03-495-042-4855-001	1/1/05	12/31/05	39,375.75	34,407.93		304,631.75
COUNTY ENVIRONMENTAL HEALTH ACT, CY2006	4855-100-042-4855-075-V83K-6010	1/1/06	12/31/06	136,221.00	76,101.00		248,234.94
COUNTY ENVIRONMENTAL HEALTH ACT, CY2007	4855-100-042-4855-075-V83K-6010	1/1/07	12/31/07	191,033.00	204,567.49		204,567.49
COUNTY ENVIRONMENTAL HEALTH ACT, UST	03-495-042-4855-001	1/1/06	12/31/06	-	37,249.34		62,821.00
COUNTY ENVIRONMENTAL HEALTH ACT, UST	03-495-042-4855-001	1/1/07	12/31/07	-	62,821.00		62,821.00
CLEAN COMMUNITIES PROGRAM CY 2005	4900-765-042-4900-005-V42Y-3020	1/1/05	12/31/05	-	4,199.27		64,314.83
CLEAN COMMUNITIES PROGRAM CY 2006	4900-765-042-4900-005-V42Y-6010	1/1/06	12/31/06	-	32,771.10		64,754.48
CLEAN COMMUNITIES PROGRAM CY 2007	4900-765-042-4900-005-V42Y-6010	1/1/07	12/31/07	72,558.97	34,749.17		34,749.17
MUNICIPAL STORMWATER REGULATION	04-100-042-4850-118-6110	3/1/04	2/28/07	2,500.00	-		20,000.00
WPBW/RSWMP	N/A	N/A	N/A	76,488.47	50,870.01		167,570.33
PHASE I WMP, WMA #12	4850-100-042-4850-099-V3MB-6110	7/12/00	7/11/02	41,652.77	41,652.77		41,652.77
MU-E.COLI STUDY	N/A	N/A	N/A	5,000.00	-		-
DPF-CSIP TREE PLANTING PROJECT	N/A	N/A	N/A	-	9,056.25		20,156.25
RECYCLING PROGRAM PLAN - DONATIONS	4900-752-042-4900-006-VREF-6010	1/1/96	12/31/96	5,750.00	4,695.00		16,355.00
SOLID WASTE SERVICES GRANT TAX 2001/2002	4900-758-042-4900-000-000-000	9/1/03	10/31/05	-	199.54		688,038.53
SOLID WASTE SERVICES GRANT TAX 2003/2004	4900-758-042-4900-000-000-000	8/1/05	10/31/07	-	135,341.41		357,405.14
				<u>570,579.96</u>	<u>728,681.28</u>		<u>2,358,072.68</u>

**COUNTY OF MONMOUTH**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

State Grantor/Pass Through Grantor/ Program Title	State Account Number	Grant Award		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants	Cummulative Expenditures
		From	To				
<b><u>DEPARTMENT OF COMMUNITY AFFAIRS</u></b>							
HOMELESSNESS PREVENTION PROGRAM, LINKAGES FY 2007	03-100-022-8020-099-F408-6130	8/1/06	7/31/07	49,535.00	-		-
DCR - ROID, CACOD, CY'06	04-100-022-8050-035-F157-6120-0001	1/1/06	12/31/06	13,352.30	14,554.63		20,542.00
DCR - ROID, CACOD, CY'07	2007-100-022-8050-035-FFFF-6120	1/1/07	12/31/07	8,061.90	-		-
SMART FUTURE, BAYSHORE	8049-100-022-8049-006-FFFF-6110	6/30/03	6/30/05	-	84,344.39		184,232.62
				<u>70,949.20</u>	<u>98,899.02</u>		<u>204,774.62</u>
<b><u>NEW JERSEY JUVENILE JUSTICE COMMISSION</u></b>							
STATE COMMUNITY PARTNERSHIP CY 05	1500-100-066-1500-007-YSAC-6010	1/1/05	12/31/05	-	5,138.34		429,217.32
STATE COMMUNITY PARTNERSHIP CY 06	1500-100-066-1500-007-YSAC-6010	1/1/06	12/31/07	170,876.00	83,875.15		464,929.26
STATE COMMUNITY PARTNERSHIP CY 07	1500-100-066-1500-007-YSAC-6010	1/1/07	12/31/07	255,785.24	399,704.85		399,704.85
FAMILY COURT CY 06	1500-100-066-1500-021-YSAC-6010	1/1/06	12/31/06	159,011.79	36,370.56		268,507.00
FAMILY COURT CY 07	1500-100-066-1500-021-YSAC-6010	1/1/07	12/31/07	73,143.51	202,386.81		202,386.81
MONMOUTH COUNTY JUVENILE DETENTION CENTER:							
STATE FACILITY EDUCATION ACT FY 2006	1500-100-066-1500-032-YSAC-6010	7/1/05	6/30/06	-	29,825.91		234,000.00
STATE FACILITY EDUCATION ACT FY 2007	1500-100-066-1500-032-YSAC-6010	7/1/06	6/30/07	45,000.00	41,028.22		90,000.00
STATE FACILITY EDUCATION ACT FY 2008	1500-100-066-1500-032-YSAC-6010	7/1/07	6/30/08	151,290.00	-		-
				<u>855,106.54</u>	<u>798,329.84</u>		<u>2,088,745.24</u>
<b><u>DIVISION OF SOCIAL SERVICES</u></b>							
GENERAL ASSISTANCE	N/A	1/1/07	12/31/07	6,153,040.00	6,099,744.00		6,099,744.00
TANF	N/A	1/1/07	12/31/07	1,909,211.00	2,182,513.00		2,182,513.00
WORK FIRST NEW JERSEY-OMEGA	N/A	1/1/07	12/31/07	336,579.00	331,817.00		331,817.00
ADMINISTRATION COSTS OF PUBLIC ASSISTANCE PROGRAMS:							
MEDICAL ASSISTANCE	N/A	1/1/07	12/31/07	1,139,676.00	1,614,200.00		1,500,911.00
GENERAL ASSISTANCE	N/A	1/1/07	12/31/07	1,243,284.00	1,650,847.00		1,721,454.00
WORK FIRST NEW JERSEY	N/A	1/1/07	12/31/07	193,895.00	193,895.00		247,401.00
DIVISION OF FAMILY DEVELOPMENT							
FOOD STAMP PROGRAM	N/A	1/1/07	12/31/07	373,246.00	373,246.00		281,470.00
				<u>11,348,931.00</u>	<u>12,446,262.00</u>		<u>12,365,310.00</u>

**COUNTY OF MONMOUTH**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

State Grantor/Pass Through Grantor/ Program Title	State Account Number	Grant Award		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants	Cummulative Expenditures
		From	To				
<b><u>MISCELLANEOUS STATE PROGRAMS</u></b>							
NJ STATE AGRICULTURE DEVELOPMENT COMMITTEE:							
CFPP	N/A	12/14/06	12/15/07	-	7,991.25		7,991.25
NJDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	7/1/05	6/30/06	456,953.62	-		1,491,550.13
NJDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	7/1/06	6/30/07	-	1,745,360.79		1,862,921.69
NJDARM - PARIS GRANTS PROGRAM	2545-100-074-2545-033-S003-6110	7/1/07	6/30/08	688,909.00	49,714.88		49,714.88
NJDARM - PARIS SPECIAL PURPOSE GRANT PROGRAM	2545-100-074-2545-033-S003-6110	7/1/07	6/30/08	195,000.00	6,587.50		6,587.50
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SVSC.:							
911, PSAP GENERAL ASSISTANCE	2034-100-082-SBE7-050-UOAB-6110	N/A	N/A	-	237,753.05		248,549.05
911 COORD., FY06	2034-100-082-SBE7-050-UOAB-6110	N/A	N/A	-	18,335.71		22,452.97
911, PSAP GENERAL ASSISTANCE	N/A	N/A	N/A	-	34,313.03		34,313.03
911, PSAP GENERAL ASSISTANCE	2034-100-082-SBE7-050-UOAB-6110	7/1/07	6/30/08	350,000.00	4,500.00		4,500.00
NJHC - RED BANK REGISTER PROJECT	2540-100-074-2540-105-S003-6110	12/1/05	12/15/06	-	9,936.95		10,000.00
NJHT - SEABROOK WILSON HOUSE	8049-734-022-8049-001-F000-6110	7/30/03	7/30/08	-	58,051.65		58,051.65
				<u>1,690,862.62</u>	<u>2,172,544.81</u>	<u>-</u>	<u>3,796,632.15</u>
<b><i>TOTAL STATE FINANCIAL ASSISTANCE</i></b>				<u><u>\$31,404,546.99</u></u>	<u><u>\$ 31,699,251.31</u></u>	<u><u>\$ 972,437.39</u></u>	<u><u>\$ 64,802,437.96</u></u>

**COUNTY OF MONMOUTH**  
**NOTES TO SCHEDULES OF FEDERAL AND STATE**  
**FINANCIAL ASSISTANCE**  
**YEAR ENDED DECEMBER 31, 2007**

**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 Financial 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.

**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, 2007 has been calculated to be a total of \$7,773,377.68. For the period January 1, 2007 through December 31, 2007, interest earned totaled \$972,437.39. 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, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED DECEMBER 31, 2007**

***Part 1 - Summary of Auditor's Results***

**Financial Statement Section**

Unqualified

(A) Type of auditor's report issued:

(B) Internal control over financial reporting:

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

2) Were reportable conditions(s) identified that were  
not considered to be material weaknesses?            Yes     x     No

(C) Noncompliance material to general purpose financial  
statements noted?            Yes     x     No

**Federal Awards Section**

(D) Auditee qualified as low-risk auditee?     x     Yes            No

(E) Type of auditor's report on compliance for major programs: Unqualified

(F) Internal control over compliance:

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

2) Were reportable condition(s) identified that were  
not considered to material weaknesses?     x     Yes            No

(G) Any audit findings disclosed that are required to be reported  
in accordance with OMB Circular A-133 (section .510(a))?     x     Yes            No

(H) Identification of major programs:

**CFDA Number(s)**

**Name of Federal Program or Cluster**

<u>93.256</u>	<u>NJDHSS-CAP/NJEH, Medicaid Case Management</u>
<u>93.217</u>	<u>NJDHSS- Title IV-D Reimbursement Agreement, FY2007/08</u>
<u>97.067</u>	<u>NJDHSS/DSP - HSGP, FY 2005</u>
<u>17.258</u>	<u>NJDOL - WIA (ADULT)</u>
<u>17.267</u>	<u>NJDOL - WIA PY05, PY06 &amp; PY07</u>
<u>17.260</u>	<u>NJDOL - WIA (YOUTH)</u>
<u>17.259</u>	<u>NJDOL - WIA (DISLOCATED WORKERS)</u>
<u>93.994</u>	<u>NJDHSS - PORSCHE GRANT, CY 2006, 2007 &amp; 2008</u>
<u>93.283</u>	<u>NJDHSS - BIOTERRORISM FY05-06, EPRP GRANT SFY07-08</u>
<u>14.238</u>	<u>USHUD - SHELTER + CARE</u>
<u>14.156</u>	<u>DSS - LOW INCOME HOUSING ASSISTANCE PROGRAM</u>
<u>14.241</u>	<u>USHUD - HOPWA TWP OF WOODBRIDGE 2004-2007</u>

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

\$1,747,874.00



\$976,229.00

**COUNTY OF MONMOUTH, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED DECEMBER 31, 2007**

***Part 2 - Schedule of Financial Statement Findings***

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

Finding: None

Criteria or specific requirement: N/A

Condition: N/A

Questioned Costs: N/A

Context: N/A

Effect: N/A

Recommendation: N/A

**COUNTY OF MONMOUTH, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED DECEMBER 31, 2007**

***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's Circular 04-04.

**FEDERAL AWARDS**

**Finding #2007-1:**

NJDHSS BIOTERRORISM AND EPRP GRANT - CFDA#93.283 - GRANT PERIOD 2005-2008.

It was noted in one instance that the quarterly report was not filed in a timely manner.

**Cause:**

Procedures are in place to ensure submission of reports is done in a timely manner. However, clerical issues prevented this.

**Effect:**

The County may not be in compliance.

**Recommendation:**

County Grants Coordinator should monitor submission of reports to ensure timely filling.

**Response:**

County Grants Coordinator will monitor the report submissions previous to their due date to ensure timely filling.

**Finding #2007-2:**

NJDHSS PORSCHE - CFDA#93.994 - GRANT PERIOD 2006-2008.

It was noted that in some instances quarterly reports were not filed in a timely manner.

**Cause:**

Procedures are in place to ensure submission of reports is done in a timely manner. However, clerical issues prevented this.

**Effect:**

The County may not be in compliance.

**Recommendation:**

County Grants Coordinator should monitor submission of reports to ensure timely filling.

**Response:**

County Grants Coordinator will monitor the report submissions previous to their due date to ensure timely filling.

COUNTY OF MONMOUTH, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2007

*Part 3 - Schedule of Federal and State Award Findings and Questioned Costs (Continued)*

**STATE AWARDS**

Finding #2007-3:

NJDHSS CEHA GRANT - ACCT#4855-100-042-4855-075-V83K-6010 - GRANT PERIOD 2005-2007.

It was noted that in some instances quarterly reports were not filed in a timely manner.

Cause:

Procedures are in place to ensure submission of reports is done in a timely manner. However, clerical issues prevented this.

Effect:

The County may not be in compliance.

Recommendation:

County Grants Coordinator should monitor submission of reports to ensure timely filling.

Response:

County Grants Coordinator will monitor the report submissions previous to their due date to ensure timely filling.

**COUNTY OF MONMOUTH**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FEDERAL AND STATE PROGRAMS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**COUNTY OF MONMOUTH**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

**Prior Audit Findings:**

NONE