



**COUNTY OF HUNTERDON
NEW JERSEY**

**REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

YEAR ENDED DECEMBER 31, 2019

COUNTY OF HUNTERDON, NEW JERSEY

**REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY
THE UNIFORM GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

YEAR ENDED DECEMBER 31, 2019

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM
GUIDANCE AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
REQUIRED BY NEW JERSEY OMB CIRCULAR 15-08**

INDEPENDENT AUDITORS' REPORT

Honorable Members of the Board of
Chosen Freeholders
County of Hunterdon
Flemington, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited Hunterdon County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and State of New Jersey State Aid/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, 2019. The County's major federal and state programs are identified in the summary of the auditors' results section of the accompanying schedule of findings and questioned costs. The CFDA Number 14.871-Section 8 Housing Choice Vouchers, CFDA Number 14.879-Section 8 Housing Mainstream Vouchers, CFDA Number 93.778-Title XIX Medical Assistance Program, CFDA Number 10.561-Supplemental Nutrition Assistance Program and Grant Number 100-054-7550-121-WFJ General Assistance are identified in the accompanying schedule of findings and questioned costs as major federal and state programs and were audited by other auditors whose reports have been furnished to us. Our opinion on compliance, insofar as it relates to CFDA Number 14.871-Section 8 Housing Choice Vouchers, CFDA Number 14.879-Section 8 Housing Mainstream Vouchers, CFDA Number 93.778-Title XIX Medical Assistance Program, CFDA Number 10.561-Supplemental Nutrition Assistance Program and Grant Number 100-054-7550-121-WFJ General Assistance, is based on the reports of the other auditors.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We did not audit the compliance of the federal and state programs mentioned above and our opinion, insofar as it relates to those federal and state programs is based solely on the report of the other auditors. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements 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 New Jersey OMB Circular 15-08 *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, based on our audit and the reports of the other auditors, the County complied, in all material respects, with the types of 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, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance as Required by the Uniform Guidance and New Jersey OMB Circular 15-08

We have audited the regulatory basis financial statements of the County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements. We issued our report thereon dated November 17, 2020 which contained an adverse opinion in accordance with accounting principles generally accepted in the United States of America because of the regulatory basis of accounting, and an unmodified opinion in conformity with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division. Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statements that collectively comprise the County's regulatory basis financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey OMB Circular 15-08 and are not a required part of the regulatory basis 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 regulatory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 regulatory basis financial statements as a whole.



Scott A. Clelland
Registered Municipal Accountant
No. 455



WISS & COMPANY, LLP

Florham Park, New Jersey
November 17, 2020

**COUNTY OF HUNTERDON
COUNTY OF HUNTERDON, NEW JERSEY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019**

Department or Division	Programs	Catalog Number	State Grant FAIN Number	Total Award	Grant Year	2019			
						Cash Receipts	Provided to Subrecipients	Expenditures	Cumulative Expenditures
U.S. Department of Health and Human Services (USHHS)	Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	\$ 442,299.00	2018-2019	\$ 5,332.32	\$ 55,306.35	\$ 107,721.90	\$ 425,765.28
Pass Through N.J. Department of Health and Human Services	Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	436,397.92	2019	405,833.45	163,268.05	333,001.17	333,001.17
	Total Area Plan					<u>411,165.77</u>	<u>218,574.40</u>	<u>440,723.07</u>	<u>758,766.45</u>
	State Health Services (PHILEP)	93.095	100-046-4230-508	269,673.00	2018-2019	207,830.00		153,169.05	258,097.63
	State Health Services (PHILEP)	93.095	100-046-4230-508	269,673.00	2019-2020	54,371.00		59,641.01	59,641.01
	Total State Health Services					<u>262,201.00</u>		<u>212,810.06</u>	<u>317,738.64</u>
	State Health Insurance Assistance Program	93.324	100-054-7530-055	26,000.00	2018-2019	13,000.00		13,000.00	26,000.00
	State Health Insurance Assistance Program	93.324	100-054-7530-055	26,000.00	2019-2020	6,500.00		19,500.00	19,500.00
	Total State Health Insurance Assistance Program Program					<u>19,500.00</u>		<u>32,500.00</u>	<u>45,500.00</u>
	Total U.S. Department of Health and Human Services								
	Pass through NJ Depart. of Health and Human Services					692,866.77	218,574.40	686,033.13	1,122,005.09
Pass Through N.J. Department of Law and Public Safety	Operation Helping Hand	93.354	Not Available	58,824.00	2018-2019	52,941.60		28,331.21	28,331.21
	Operation Helping Hand	93.354	Not Available	100,000.00	2019-2020	10,000.00			
	Total Pass through NJ Depart. Of Law and Public Safety and Operation Helping Hand					<u>62,941.60</u>		<u>28,331.21</u>	<u>28,331.21</u>
	Total U.S. Department of Health and Human Services					<u>755,808.37</u>	<u>218,574.40</u>	<u>714,364.34</u>	<u>1,150,336.30</u>
U.S. Department of Agriculture									
Pass-Through N.J. Department of Health and Senior Services	Senior Farmers Market Nutrition Program	10.576	100-046-4220-474	500.00	2018	500.00			500.00
	Senior Farmers Market Nutrition Program	10.576	100-046-4220-474	500.00	2019	500.00		500.00	500.00
	Total Department of Agriculture and Senior Farm Nutrition Grant					<u>1,000.00</u>		<u>500.00</u>	<u>1,000.00</u>
U.S. Department of Transportation									
Pass-Through N.J. Department of Transportation	FTA Section 5311-Formula Grants for Rural Areas	20.509	480-078-6300-XXX	306,502.50	2018-2019	102,829.24		24,086.26	270,476.10
	FTA Section 5311-Formula Grants for Rural Areas	20.509	480-078-6300-XXX	316,153.00	2019-2020	213,622.19		238,809.31	238,809.31
	Total FTA Section 5311					<u>316,451.43</u>		<u>262,895.57</u>	<u>509,285.41</u>
	Job Access and Reverse Commute (NJ JARC)	20.516	Not Available	120,000.00	2018-2019	79,496.22		79,496.22	79,496.22
	Total Job Access and Reverse Commute					<u>79,496.22</u>		<u>79,496.22</u>	<u>79,496.22</u>
	Highway Planning and Construction:								
	Subregional Transportation Planning	20.U02	480-078-6300-XXX	71,010.00	2018-2019	71,010.00		35,332.34	71,010.00
	Subregional Transportation Planning	20.U02	480-078-6300-XXX	71,010.00	2019-2020			24,997.34	24,997.34
	Total Subregional Transportation Planning					<u>71,010.00</u>		<u>60,329.68</u>	<u>96,007.34</u>
	Highway Planning and Construction:								
	Various County Road Projects	20.205	480-078-6320-XXX	454,187.58	2019	612,128.03		454,187.58	454,187.58
	Total U.S. Department of Transportation								
	Pass Through N.J. Department of Transportation					<u>1,079,085.68</u>		<u>856,909.05</u>	<u>1,138,976.55</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

COUNTY OF HUNTERDON
COUNTY OF HUNTERDON, NEW JERSEY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Schedule A
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Department or Division	Programs	Catalog Number	State Grant FAIN Number	Total Award	Grant Year	2019		
						Cash Receipts	Provided to Subrecipients	Cumulative Expenditures
U.S. Department of Veterans Affairs								
Pass Through N.J. Department of Transportation	Veterans Transportation Program	64.035	100-067-3610-058	\$ 15,000.00	2018-2019	\$ 10,000.00	\$ 11,250.00	\$ 15,000.00
	Veterans Transportation Program	64.035	100-067-3610-058	15,000.00	2019-2020	5,000.00	3,750.00	3,750.00
	Total Department of Veterans Affairs					15,000.00	15,000.00	18,750.00
U.S. Department of Justice								
Pass Through N.J. Department of Law and Public Safety	SANE/SART	16.582	100-066-1500-XXX	72,000.00	2018-2019	72,000.00	72,000.00	72,000.00
	Total SANE/SART					72,000.00	72,000.00	72,000.00
	Body Worn Camera Assistance Program (JAG Grant)	16.738	Not Available	8,000.00	2016	5,000.00		5,000.00
	Total JAG Grant					5,000.00		5,000.00
	Crime Victim Assistance Grant	16.575	100-066-1020-142	187,426.00	2018-2019	123,534.00	123,533.84	123,533.84
	Crime Victim Assistance Grant	16.575	100-066-1020-142	239,032.00	2019-2020	53,670.00	106,170.00	106,170.00
	Total Crime Victim Assistance Grant					177,204.00	229,703.84	229,703.84
	Total U.S. Department of Justice Pass Through N.J. Department of Law and Public Safety					254,204.00	301,703.84	306,703.84
U.S. Department of Homeland Security								
Pass Through N.J. Department of Law and Public Safety	Homeland Security	97.067	100-066-1005-006-09	154,861.07	2016-2020	61,243.07	54,000.00	147,618.00
	Homeland Security	97.067	100-066-1005-006-09	173,552.54	2017-2020	75,371.00	18,383.22	171,147.30
	Homeland Security	97.067	100-066-1005-006-09	172,852.72	2018-2020		101,174.00	101,174.00
	Total Homeland Security					136,614.07	173,557.22	419,939.30
	FEMA Flood Mitigation Assistance	97.029	FMA-PJ-02-NJ-2015-004	3,007,045.80	2017-2020	545,008.00	835,016.00	835,016.00
	FEMA Performance Grant	97.042	Not Available	55,000.00	2017-2020	55,000.00	55,000.00	55,000.00
	FEMA Performance Grant	97.042	Not Available	55,000.00	2019-2020	55,000.00	55,000.00	55,000.00
	Total U.S. Department of Homeland Security Passed through N.J. Department of Law and Public Safety					655,008.00	945,016.00	945,016.00
						791,622.07	1,118,573.22	1,364,955.30
U.S. Environmental Protection Agency (EPA)								
Pass Through N.J. Department of Environmental Protection	Wastewater Management Grant	66.U01	Not Available	100,000.00	2017-2020	75,356.35	46,242.24	89,387.96
	Total U.S EPA and Wastewater Grant					75,356.35	46,242.24	89,387.96
U.S. Department of Housing and Urban Development								
	Section 8 Housing Choice Vouchers	14.871	NY-1233V	4,613,415.00	2019	4,613,415.00	4,613,415.00	4,613,415.00
	Section 8 Mainstream Vouchers	14.879	NY-1233V	527,911.00	2019	527,911.00	527,911.00	527,911.00
	Total U.S. Department of Housing and Urban Development					5,141,326.00	5,141,326.00	5,141,326.00
U.S. Department of Health and Human Services								
Pass Through N.J. Division of Family Development	Public Assistance							
	Temporary Assistance for Needy Families (TANF)	93.558	100-054-7550-302	Not Available	2019	266,943.00	266,943.00	266,943.00
	Administrative Cost Relating To Public Assistance							
	Temporary Assistance for Needy Families (TANF)	93.558	100-054-7550-290	Not Available	2019	9,867.00	9,867.00	9,867.00
	Title IV-D, Child Support and Paternity Program	93.563	100-054-7550-165	Not Available	2019	128,556.00	128,556.00	128,556.00
	Title XIX, Medical Assistance Program	93.778	100-054-7550-162	Not Available	2019	867,150.00	867,150.00	867,150.00
	Title XX, Social Services Block Grant	93.667	100-054-7550-057	Not Available	2019	11,856.00	11,856.00	11,856.00
	State Children's Health Insurance Program	93.767	100-054-7550-XXX	Not Available	2019	18,694.00	18,694.00	18,694.00
							1,036,123.00	1,036,123.00
Pass-Through N.J. Division of Medical Assistance and Health Services								
Administrative costs relating to Public Assistance	Title XIX, Medical Assistance Programs	93.778	100-054-7540-269	Not Available	2019	73,605.00	73,605.00	73,605.00
	Total USDHHS / NJDHS						1,376,671.00	1,376,671.00
U.S. Department of Agriculture/New Jersey Department of Human Services								
Passed-Through from the N.J. Division of Family Development	Administrative Costs Relating to the Supplemental Nutrition Assistance Program (SNAP)	10.561	Not Available	Not Available	2019	622,810.00	622,810.00	622,810.00
Social Security Administration								
	Supplemental Security Income	96.006	Not Available	Not Available	2019	54,218.00	54,218.00	54,218.00
	Total Expenditures of Federal Awards					\$ 10,167,101.47	\$ 218,574.40	\$ 10,248,317.69
								\$ 11,265,134.95

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.

**COUNTY OF HUNTERDON
COUNTY OF HUNTERDON, NEW JERSEY
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2019**

State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2019			Cumulative Expenditures
					Cash Receipts	Provided to Subrecipients	Expenditures	
Health and Human Services	Municipal Alliance Program	\$ 181,380.00	100-082-2000-044	2018-2019	\$ 164,601.27	\$ 133,828.27	\$ 178,449.90	
	Municipal Alliance Program	181,380.00	100-082-2000-044	2019-2020	13,471.96	43,244.96	43,244.96	
	State/Community Partnership	188,094.00	100-066-1500-007	2018-2019	51,414.36	1,175.00	187,831.40	
	State/Community Partnership	188,094.00	100-066-1500-007	2019-2020	141,854.57	187,092.83	187,092.83	
	SSBG/Family Court	95,615.00	100-054-7550-517	2018-2019	45,804.20	28,711.64	91,612.60	
	SSBG/Family Court	95,615.00	100-054-7550-517	2019-2020	20,153.75	67,083.87	67,083.87	
	Title XX Transportation	124,434.00	100-054-7545-039	2018-2019		19,425.00	124,434.00	
	Title XX Transportation	124,434.00	100-054-7545-039	2019-2020	124,434.00	109,683.00	109,683.00	
	Personal Assistance Services Program	30,937.30	100-054-7545-005	2018-2019		23,788.00	30,937.00	
	Personal Assistance Services Program	30,937.30	100-054-7545-005	2019-2020	30,937.30	9,768.00	9,768.00	
	SSH Homeless	142,844.00	100-054-7550-072	2018-2019		31,326.75	112,456.00	
	SSH Homeless	169,100.00	100-054-7550-072	2019-2020	45,419.00	117,937.50	117,937.50	
	Comprehensive Alcohol Program	227,968.00	760-046-4219-001-J002	2016	6,755.00		220,299.18	
	Comprehensive Alcohol Program	213,908.00	760-046-4219-001-J002	2017-2019		17.00	195,957.94	
	Comprehensive Alcohol Program	213,671.00	760-046-4219-001-J002	2018-2019	24,224.00	11,783.29	183,959.11	
	Comprehensive Alcohol Program	210,512.00	760-046-4219-001-J002	2019-2020	137,322.00	119,790.55	119,790.55	
	Right-to-Know	9,618.00	100-048-4771-105	2018-2019	7,213.50	5,215.43	9,543.43	
	Right-to-Know	9,618.00	100-048-4771-105	2019-2020	2,404.50	4,000.00	4,000.00	
	Casino Revenue	332,555.93	078-491-6050-001	2018-2019	90,560.14	2,217.41	331,418.54	
	Casino Revenue	346,707.57	078-491-6050-001	2019-2020	318,803.43	345,731.65	345,731.65	
	Statewide Respite Care Program	53,590.00	Not Available	2019		11,503.35	11,503.35	
	Human Services Advisory Council	73,742.00	100-016-1610-039	2017-2019		36.00	73,741.61	
	Human Services Advisory Council	73,742.00	100-016-1610-039	2018-2019		450.63	73,742.00	
	Human Services Advisory Council	73,742.00	100-016-1610-039	2019-2020	73,742.00	73,350.10	73,350.10	
	Total Health and Human Services					1,299,114.98	1,347,160.23	2,903,568.52
	Community Affairs	Area Plan	347,753.56	100-054-7530-XXX	2018-2019	4,189.68	\$ 45,250.65	334,529.86
		Area Plan	342,884.08	100-054-7530-XXX	2019-2020	332,045.55	133,582.95	272,455.50
Total Community Affairs					336,235.23	178,833.60	606,985.36	
Environmental Protection	Solid Waste Services Tax	143,320.00	752-042-4900-008	2016-2019		22,955.94	143,320.00	
	Solid Waste Services Tax	143,320.00	752-042-4900-008	2017-2019		111,354.93	142,526.88	
	Solid Waste Services Tax	143,320.00	752-042-4900-008	2018-2019	143,320.00	35,965.53	35,965.53	
	Clean Communities	80,096.45	765-042-4900-005	2017-2019		36,416.62	80,088.14	
	Clean Communities	76,724.06	765-042-4900-005	2018-2019		44,913.61	44,913.61	
	Clean Communities	85,929.99	765-042-4900-005	2019-2020	85,929.99			
	CEHA	139,850.00	100-042-4840-094	2017-2018	29,999.70		139,850.00	
	CEHA	140,100.00	100-042-4840-094	2018-2019	109,578.67	139,438.50	139,438.50	
	Open Space Preservation	880,375.60	100-062-4510-036	2019	880,375.60	880,375.60	880,375.60	
	Highlands Council Economic Development	45,000.00	Not Available	2017-2019	39,800.00	22,500.00	45,000.00	
	Highlands Council Ecosystem and Plan Conformity	110,000.00	Not Available	2019		15,882.50	15,882.50	
	Forestry Stewardship Planning Grant - NJUCFP	10,000.00	Not Available	2018-2019	10,000.00	10,000.00	10,000.00	
	Total Environmental Protection					1,299,003.96	1,319,803.23	1,677,360.76

See accompanying Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.

**COUNTY OF HUNTERDON
COUNTY OF HUNTERDON, NEW JERSEY
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2019**

Schedule B
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State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2019		
					Cash Receipts	Provided to Subrecipients	Cumulative Expenditures
Department of State	HAVA Election Security Grant	\$ 2,845.00	Not Available	2018-2019	\$ 2,845.00		\$ 2,845.00
	HAVA ADA Grant Program	30,500.00	Not Available	2019	29,857.53		
	HAVA Voting Machine Pilot Program	70,000.00	Not Available	2019			23,764.50
	Total Department of State				32,702.53		26,609.50
Justice	Body Armor Program	6,222.43	718-066-1020-001	2017-2019			699.44
	Body Armor Program	6,823.91	718-066-1020-001	2018-2019	6,823.91		6,823.91
	Total Justice				6,823.91		7,523.35
Cultural Heritage	State Council on Arts	66,464.00	100-074-2530-032	2018-2019	6,647.00		14,749.26
	State Council on Arts	66,464.00	100-074-2530-032	2019	59,817.00		51,713.68
	Total Cultural Heritage				66,464.00		66,462.94
Transportation	State Road Aid-Various County Road Projects	6,607,055.00	480-078-6320	2019	7,514,883.98		5,575,903.70
	FTA Section 5311	153,251.25	076-6300-480-XXX-XX	2018-2019	51,414.62		12,043.13
	FTA Section 5311	158,076.50	076-6300-480-XXX-XX	2019	106,811.10		119,404.65
	Total N.J. Department of Transportation				7,673,109.70		5,707,351.48
N.J. Historical Commission	County History Partnership Grant	32,490.00	Not Available	2017-2019			307.58
	County History Partnership Grant	22,490.00	Not Available	2018-2019	3,373.50		5,522.50
	County History Partnership Grant	22,490.00	Not Available	2019	19,116.50		18,017.50
	Total N.J. Historical Commission				22,490.00		23,847.58
N.J. Department of Human Services (NJ DHS) Division of Family Development	WFNJ General Assistance (G.A.)	770,419.00	100-054-7550-121	2019	770,419.00		770,419.00
	WFNJ General Administrative Costs	293,205.00	100-054-7550-121	2019	293,205.00		293,205.00
	Supplemental Security Income	97,544.00	100-054-7550-125	2019	97,544.00		97,544.00
	Total N.J. Department of Human Services (NJ DHS)				1,161,168.00		1,161,168.00
Total expenditures of state financial assistance				\$ 11,897,112.31	\$ 178,833.60	\$ 10,017,020.45	\$ 12,410,458.06

See accompanying Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.

COUNTY OF HUNTERDON, NEW JERSEY

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

YEAR ENDED DECEMBER 31, 2019

Note 1 – Basis of Presentation:

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal award and state financial assistance programs of the County of Hunterdon. To the extent identified, the federal award and state financial assistance that passed through other governmental agencies is included on the schedules of expenditures of federal awards and state financial assistance. Federal and State grants administered by the Hunterdon County Department of Public Housing and Department of Human Services, Division of Social Services were audited by other auditors which have provided copies to the County's auditor.

The information in these schedules are presented in accordance with the 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 New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in these schedules may differ from amounts presented, or used in the preparation of, the regulatory basis financial statements. Because the schedules present only selected portions of the operations of the County, they are not intended to and do not present the financial position or results of operations or changes in fund balance of the County.

Note 2 - Basis of Accounting:

The expenditures reported on the accompanying schedules of expenditures of federal awards and state financial assistance (Schedules) are presented on the budgetary basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and New Jersey OMB Circular 15-08, wherein certain types of expenditures are allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The basis of accounting is described in Note 1 to the County's regulatory basis financial statements. Expenditures, as reported in the accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance, reflect cash disbursements and accounts payable charged directly to a grant program.

Note 3 - Relationship to Financial Statements:

Amounts reported in the accompanying schedules agree with amounts reported in the County's and each Department's financial statements.

Note 4 - 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, where required.

COUNTY OF HUNTERDON, NEW JERSEY

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

YEAR ENDED DECEMBER 31, 2019

Note 5 - Contingencies:

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

Note 6 - Sub-Recipients:

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to sub-recipients for the Area Plan Grant (CFDA #93.044) to the following:

Hunterdon County YMCA	\$ 10,850.95
Hunterdon County Helpline Inc.	12,037.30
Hunterdon Medical Center	3,776.85
Legal Services of Northwest	9,103.05
Meals on Wheels in Hunterdon	130,151.45
Norwescap, Inc.	3,045.35
Briteside Adult Day Center	<u>49,609.45</u>
Total	<u>\$ 218,574.40</u>

Of the state expenditures presented in the Schedule of Expenditures of State Financial Assistance, the County provided state financial assistance to sub-recipients for the Area Plan Grant (Grant #100-054-7530-XXX) to the following:

Hunterdon County YMCA	\$ 8,878.05
Hunterdon County Helpline Inc.	9,848.70
Hunterdon Medical Center	3,090.15
Legal Services of Northwest	7,447.95
Meals on Wheels in Hunterdon	106,487.55
Norwescap, Inc.	2,491.65
Briteside Adult Day Center	<u>40,589.55</u>
Total	<u>\$ 178,833.60</u>

Note 7 - Indirect Costs:

The County has elected not to utilize the 10 de minimis indirect cost rate allowed under the Uniform Guidance.

Note 8 - Subsequent Events:

Management has reviewed and evaluated all events and transactions from December 31, 2019 through November 17, 2020, the date that the financial statements are issued for possible disclosure and recognition in the financial statements, and no items have come to the attention of the County that would require disclosure.

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

Type of report the auditor report issued
on whether the financial statements were
prepared in accordance with GAAP:

Unmodified – Regulatory Basis;
Adverse – U.S. GAAP

Internal Control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None
Reported

Noncompliance material to financial
statements noted?

_____ Yes X No

Federal Awards

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

_____ \$750,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

Type of auditors’ report issued on compliance for major
federal programs:

_____ Unmodified

Internal control over major federal programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None
Reported

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditors’ Results

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
97.029	FEMA Flood Mitigation Assistance
14.871	Section 8 Housing Choice Vouchers
14.879	Section 8 Mainstream Vouchers
93.778	Title XIX Medical Assistance Program
10.561	Supplemental Nutrition Assistance Program

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditors’ Results

State Financial Assistance

Internal Control over major state programs:

Material weakness(es) identified?	_____	Yes	_____ X _____	No
Significant deficiency(ies) identified?	_____	Yes	_____ X _____	None Reported

Type of auditor’s report issued on compliance for major state programs: _____ Unmodified _____

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular 15-08? _____ Yes _____ X _____ No

Identification of major state programs:

<u>Program Number(s)</u>	<u>Name of State Program or Cluster</u>
480-078-6320	State Road Aid-Variou County Road Projects
100-054-7550-121	WFNJ-General Assistance

Dollar threshold used to distinguish between type A and B programs: _____ \$750,000 _____

Auditee qualified as low-risk auditee? _____ X _____ Yes _____ No

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019**

Section II – Schedule of Financial Statement Findings

Issued under separate cover in Wiss & Company, LLP's report dated November 17, 2020.

None Noted.

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019**

**Section III – Federal Award and State Financial Assistance Findings
and Questioned Costs**

No federal award or state financial assistance program compliance findings or questioned costs were noted that are required to be reported in accordance with 2 CFR 200 Section .516(a) or New Jersey OMB Circular Letter 15-08.

**COUNTY OF HUNTERDON
HUNTERDON COUNTY, NEW JERSEY**

**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Summary of Prior Year Findings – Wiss & Company, LLP:

Not applicable as there were no findings identified in 2018.

Summary of Prior Year Findings – Component Auditors:

Not applicable as there were no findings identified in 2018.