



**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, 2020**

**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, 2020**

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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, 2020. 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 ALN Number 14.871-Section 8 Housing Choice Vouchers, ALN Number 14.HCC-Section 8 HCV CARES Act, ALN Number 14.879-Section 8 Housing Mainstream Vouchers and ALN Number 14.MSC-Section 8 MSC Mainstream CARES Act are identified in the accompanying schedule of findings and questioned costs as major federal programs and were audited by other auditors whose report has been furnished to us. Our opinion on compliance, insofar as it relates to ALN Number 14.871-Section 8 Housing Choice Vouchers, ALN Number 14.871 (HCC)-Section 8 HCV CARES Act, ALN Number 14.879-Section 8 Housing Mainstream Vouchers and ALN Number 14.879 (MSC)-Section 8 MSC Mainstream CARES Act, is based on the report 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 report 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, 2020.

### **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, 2020, and the related notes to the financial statements, which collectively comprise the County's regulatory basis financial statements. We issued our report thereon dated September 29, 2021 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  
September 29, 2021

**COUNTY OF HUNTERDON**  
**COUNTY OF HUNTERDON, NEW JERSEY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2020**

Department or Division	Programs	ALN	State Grant FAIN Number	Total Award	Grant Year	2020		Cumulative Expenditures
						Cash Receipts	Provided to Subrecipients	
U.S. Department of Health and Human Services (USHHS) Pass Through N.J. Department of Human Services	Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	\$	2019	\$	\$	\$
	Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	428,633.00	2020	34,529.00	65,497.03	398,498.20
	COVID-19 Area Plan-Special Programs for the Aging	93.044	491-054-7530-010	448,309.00	2020	149,316.16	260,241.13	260,241.13
				324,550.00	2020	133,641.00	177,792.00	177,792.00
		Total Area Plan				317,486.16	503,530.16	836,531.33
	State Health Insurance Assistance Program	93.324	100-054-7530-055	26,000.00	2019-2020	19,500.00	6,500.00	26,000.00
	State Health Insurance Assistance Program	93.324	100-054-7530-055	26,000.00	2020-2021	13,882.00	19,500.00	19,500.00
	State Health Insurance Assistance Program (Additional Funds)	93.324	100-054-7530-055	2,080.00	2020-2021	33,382.00	1,438.60	1,438.60
		Total State Health Insurance Assistance Program				8,927.00	27,438.60	46,938.60
		County Innovation Grant	93.788	100-054-7700-249	35,708.00	2020	770,956.12	14,342.20
	Total Pass through NJ Department of Human Services					317,486.16	545,310.96	897,812.13
Pass Through N.J. Department of Health	State Health Services (PHILEP)	93.069	100-046-4230-360	269,673.00	2019-2020	208,269.00	202,890.72	262,531.73
	State Health Services (PHILEP)	93.069	100-046-4230-360	269,673.00	2020-2021	208,269.00	62,277.96	62,277.96
		Total State Health Services					265,168.68	324,809.69
	NJACCHO LHD COVID-19 Grant	93.354	100-046-4230-542	54,883.00	2020	23,798.56	42,364.87	42,364.87
Pass Through N.J. Department of Law and Public Safety	Operation Helping Hand	93.354	100-066-1000-191	58,824.00	2019-2020	232,067.56	307,533.55	367,174.56
	Total Pass through NJ Department of Law and Public Safety						9,678.92	38,010.13
Pass Through N.J. Department of Community Affairs	Low Income Home Energy Assistance Program (LIHEAP)	93.568	100-022-8050-182	1,360.00	2019-2020	1,360.00	1,339.00	1,339.00
	Total Pass through NJ Department of Community Affairs						1,339.00	1,339.00
	Total U.S. Department of Health and Human Services			500.00	2020	500.00	500.00	500.00
	Senior Farm Nutrition Grant	10.576	100-046-4220-474	500.00	2020	500.00	500.00	500.00
U.S. Department of Agriculture Pass Through N.J. Department of Health and Senior Services	FTA Section 5311 - Formula Grants for Rural Areas	20.509	480-078-6300-XXX	316,153.00	2019-2020	68,196.95	43,009.84	281,819.15
	FTA Section 5311 - Formula Grants for Rural Areas	20.509	480-078-6300-XXX	330,229.00	2020-2021	57,632.86	57,632.86	57,632.86
	COVID-19 CARES FTA Section 5311-Formula Grants for Rural Areas	20.509	480-078-6300-XXX	1,084,616.00	2020	633,902.16	888,311.51	888,311.51
		Total FTA Section 5311				759,731.97	988,954.21	1,227,763.52
	Highway Planning and Construction: Subregional Transportation Planning	20.205	480-078-6300-XXX	71,010.00	2019-2020	71,010.00	46,012.65	71,009.99
Total U.S. Department of Transportation Pass through N.J. Department of Transportation	Highway Planning and Construction: Various County Road Projects	20.205	480-078-6300-XXX	157,888.28	2020	38,316.50	157,888.28	157,888.28
						869,058.47	1,192,855.14	1,456,661.79
						69,827.00	69,826.97	69,826.97
U.S. Department of Justice Pass Through N.J. Department of Law and Public Safety	SANE/SART	16.575	100-066-1020-142	72,000.00	2019-2020	128,694.00	76,194.00	182,364.00
	Crime Victim Assistance Grant	16.575	100-066-1020-142	239,032.00	2019-2020	57,313.00	34,182.29	34,182.29
	Crime Victim Assistance Supplement	16.575	100-066-1020-142	262,870.00	2019-2020	186,007.00	110,376.29	216,546.29
		Total Crime Victim Assistance Grant				255,834.00	180,203.26	286,373.26
Total U.S. Department of Justice Pass through N.J. Department of Law and Public Safety	Homeland Security	97.067	100-066-1005-006	173,552.54	2017-2020	24,035.54	5,652.32	176,799.62
	Homeland Security	97.067	100-066-1005-006	172,852.72	2018-2020	132,877.66	64,717.12	165,891.12
	Homeland Security	97.067	100-066-1005-006	172,116.72	2019-2020	133,522.06	160,834.17	160,834.17
		Total Homeland Security				290,435.26	231,203.61	503,524.91
Total U.S. Department of Homeland Security	Hazard Mitigation Grant (HMGP)	97.039	Not Available	125,000.00	2019-2020	-	10,561.88	10,561.88
						290,435.26	241,765.49	514,086.79

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, 2020**

Schedule A  
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Department or Division	Programs	ALN Number	State Grant FAIN Number	Total Award	Grant Year	2020			Cumulative Expenditures
						Cash Receipts	Provided to Subrecipients	Expenditures	
U.S. Environmental Protection Agency (EPA) Pass Through N.J. Department of Environmental Protection	Wastewater Quality Management Grant	66.454	100-042-4801-444	\$ 100,000.00	2017-2020	\$ 14,031.62		\$ 89,387.96	
	Performance Partnership Grant - Radon Awareness Program	66.605	100-042-4820-047	2,000.00	2019	2,000.00		2,000.00	
	Total U.S. EPA Pass through N.J. Department of Environmental Protection					16,031.62		91,387.96	
U.S. Election Assistance Commission Pass Through N.J. Department of State	HAVA ADA Grant Program	90.404	100-074-2525-020	30,500.00	2019			29,857.53	
	HAVA Voting Machine Pilot Program	90.404	100-074-2525-020	70,000.00	2019	23,764.50		23,764.50	
	COVID-19 HAVA CARES	90.404	100-074-2525-024	481,906.00	2020	481,906.28		481,906.28	
Total U.S. Election Assistance Commission Pass through N.J. Department of State					505,670.78		535,528.31		
National Endowment for the Humanities Pass Through N.J. Department of State	COVID-19 State Council on the Arts Supplement	45.025	100-074-2530-170	9,400.00	2020	9,400.00		9,400.00	
	Total National Endowment for the Humanities Pass through N.J. Department of State					9,400.00		9,400.00	
U.S. Department of the Treasury Pass Through N.J. Department of Community Affairs	COVID-19 CRF - Local Government Emergency Fund	21.019	100-022-8030-686	315,414.21	2020	315,414.21		315,414.21	
	COVID-19 CRF - Local Government Emergency Fund (Additional Funds)	21.019	100-022-8030-686	900,000.00	2020	315,414.21		899,988.00	
	Total Pass through NJ Depart. of Community Affairs					315,414.21		1,215,402.21	
Pass Through N.J. Department of Law and Public Safety	COVID-19 CRF Counties CARES Relief Funds	21.019	100-066-1200-C58	583,677.00	2020	583,677.00		583,677.00	
	Total Pass through NJ Depart. of Law and Public Safety					583,677.00		583,677.00	
Pass Through N.J. Department of State	COVID-19 CRF County Election Boards Vote by Mail	21.019	100-074-2525-029	318,517.13	2020	318,517.13		318,517.13	
	Total Pass through NJ Depart. of State					318,517.13		318,517.13	
U.S. Department of Housing and Urban Development	Total U.S. Department of the Treasury					1,217,608.34		2,117,596.34	
	Section 8 Housing Choice Vouchers	14.871	NY-1233V	5,162,470.00	2020	5,162,470.00		4,590,461.00	
	COVID-19 Section 8 HCV CARES Act	14.871	NY-1233V	432,108.00	2020	432,108.00		432,108.00	
U.S. Department of Health and Human Services Pass Through NJ. Division of Family Development Public Assistance	Section 8 Mainstream Vouchers	14.879	NY-1233V	574,821.00	2020	574,821.00		574,821.00	
	COVID-19 Section 8 Mainstream Vouchers CARES Act	14.879	NY-1233V	36,003.00	2020	36,003.00		36,003.00	
	Total U.S. Department of Housing and Urban Development					6,205,402.00		5,633,393.00	
Administrative Cost Relating To Public Assistance	Temporary Assistance for Needy Families (TANF)	93.558	100-054-7550-302	Not Available	2020	451,014.00		451,014.00	
						451,014.00		451,014.00	
Administrative Cost Relating To Public Assistance	Temporary Assistance for Needy Families (TANF)	93.558	100-054-7550-290	Not Available	2020	25,182.00		25,182.00	
	Title IV-D Child Support and Paternity Program	93.563	100-054-7550-165	Not Available	2020	74,869.00		74,869.00	
	Title XIX Medical Assistance Program	93.778	100-054-7550-162	Not Available	2020	723,353.00		723,353.00	
Pass Through NJ. Division of Medical Assistance and Health Services Administrative costs relating to Public Assistance	Title XX Social Services Block Grant	93.667	100-054-7550-057	Not Available	2020	71,144.00		71,144.00	
	State Children's Health Insurance Program	93.767	100-054-7550-XXX	Not Available	2020	18,069.00		18,069.00	
	Total U.S. Department of Health and Human Services					912,617.00		912,617.00	
U.S. Department of Agriculture/New Jersey Department of Human Services Pass Through from the N.J. Division of Family Development	Title XIX Medical Assistance Program	93.778	100-054-7540-269	Not Available	2020	83,120.00		83,120.00	
	Title XIX, Medically/Needy Program	93.778	100-054-7540-269	Not Available	2020	294.00		294.00	
	Total USDHHS / NJDHS					83,414.00		83,414.00	
Social Security Administration	Administrative Costs Relating to the Supplemental Nutrition Assistance Program (SNAP)	10.561	Not Available	Not Available	2020	1,447,045.00		1,447,045.00	
	Supplemental Security Income	96.006	Not Available	Not Available	2020	721,828.00		721,828.00	
	Total Expenditures of Federal Awards					32,617.00		32,617.00	
						\$ 12,575,814.15	\$ 3,177,486.16	\$ 14,150,353.27	

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, 2020**

State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2020				
					Cash Receipts	Provided to Subrecipients	Cumulative Expenditures		
N.J. Department of Treasury	Municipal Alliance Program - GCADA	\$ 181,380.00	100-082-2000-044	2019-2020	\$ 87,226.58	\$	\$ 86,851.64	\$ 130,096.60	
	Highlands Council Economic Development	45,000.00	100-082-2078-033	2017	5,200.00			45,000.00	
	Highlands Council Ecosystem and Plan Conformity	110,000.00	100-082-2078-033	2019	19,990.00		26,111.25	41,993.75	
	Total N.J. Department of Treasury				112,416.58		112,962.89	217,090.35	
	N.J. Department of Law and Public Safety	State/Community Partnership	188,094.00	100-066-1500-007	2019-2020	45,982.52		744.26	187,837.09
		State/Community Partnership	188,094.00	100-066-1500-007	2020-2021	130,111.50		168,162.64	168,162.64
		SSBG/Family Court	95,615.00	100-066-1500-021	2019-2020	75,461.25		23,096.04	90,179.91
		SSBG/Family Court	95,615.00	100-066-1500-021	2020-2021	47,057.50		58,909.40	58,909.40
		Body Armor Program	2,766.23	718-066-1020-001	2019	2,766.23			
	Body Armor Program - Sheriff	3,857.38	718-066-1020-001	2019	3,857.38				
Total N.J. Department of Law and Public Safety	Operating Helping Hand	100,000.00	100-066-1000-200	2019-2020	35,000.00		13,350.00	13,350.00	
					340,236.38		266,803.10	520,979.80	
	Right-to-Know	9,618.00	100-046-4230-105	2019-2020	7,213.50		5,617.62	9,617.62	
	Right-to-Know	9,618.00	100-046-4230-105	2020-2021	2,308.00				
Total N.J. Department of Health	Strengthening Local Capacity Grant	95,000.00	100-046-4230-540	2019-2020	94,086.00		93,912.54	93,912.54	
					103,607.50		99,530.16	103,530.16	
N.J. Department of Human Services	Title XX Transportation	124,434.00	100-054-7545-039	2019-2020	62,217.00		14,751.00	124,434.00	
	Title XX Transportation	62,217.00	100-054-7545-039	2020-2021			34,437.00	34,437.00	
	Personal Assistance Services Program	30,937.30	100-054-7545-005	2019-2020	28,726.50		2,182.00	11,950.00	
	Personal Assistance Services Program	31,338.00	100-054-7545-005	2020-2021			8,156.00	8,156.00	
	SSH Homeless	142,844.00	100-054-7550-072	2018-2019	15,823.00			112,456.00	
	SSH Homeless	169,100.00	100-054-7550-072	2019-2020	123,681.00		51,162.50	169,100.00	
	SSH Homeless	112,800.00	100-054-7550-072	2020-2021	3,365.00		77,253.00	77,253.00	
	Comprehensive Alcohol Program	210,512.00	100-054-7700-162	2019-2020	40,184.87		58,718.32	178,508.87	
	Comprehensive Alcohol Program	222,783.00	100-054-7700-162	2020-2021			113,836.99	113,836.99	
	Casino Revenue	346,707.57	078-491-6050-001	2019-2020	271,875.52		259.30	345,990.95	
Casino Revenue	344,859.00	078-491-6050-001	2020-2021	133,969.76		164,668.05	164,668.05		
Statewide Respite Care Program	Statewide Respite Care Program	53,590.00	491-054-7530-009	2019	26,794.00		15,289.90	26,793.25	
	Statewide Respite Care Program	107,180.00	491-054-7530-009	2020	18,889.00		15,607.24	15,607.24	
Medication Assisted Treatment (MAT)		59,750.00	100-054-7700-242	2020	59,750.00		2,380.14	2,380.14	
	Area Plan	350,649.00	100-054-7530-XXX	2019-2020		\$ 28,251.00	53,588.48	326,043.98	
Area Plan	348,797.00	100-054-7530-XXX	2020-2021	317,504.88		204,475.18	204,475.18		
WFNJ General Assistance (G.A.)	WFNJ General Assistance (G.A.)	Not Available	100-054-7550-121	2020	849,673.00		849,673.00	849,673.00	
	WFNJ General Administrative Costs	Not Available	100-054-7550-121	2020	27,565.00		27,565.00	27,565.00	
	Supplemental Security Income	Not Available	100-054-7550-125	2020	1,583,311.00		1,583,311.00	1,583,311.00	
Total N.J. Department of Human Services				1,893,641.53	145,570.84	1,852,314.10	2,951,639.65		

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, 2020

Schedule B  
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State Funding Department or Division	Program	Total Award	Account Number	Grant Year	2020			Cumulative Expenditures
					Cash Receipts	Provided to Subrecipients	Expenditures	
N.J. Department of Children and Families	Human Services Advisory Council	\$ 73,742.00	100-016-1610-039	2019-2020			\$ 391.90	\$ 73,742.00
		73,742.00	100-016-1610-039	2020-2021	72,985.00		71,595.89	71,595.89
	Total N.J. Department of Children and Families				72,985.00		71,987.79	145,337.89
					907.00		907.00	907.00
N.J. Department of Community Affairs	Universal Service Fund Program (USF) Total N.J. Department of Community Affairs	907.00	100-022-8050-B13	2018-2019	907.00		907.00	907.00
					907.00		907.00	907.00
N.J. Department of Environmental Protection	Solid Waste Services Tax	143,320.00	752-042-4900-008	2016-2017			355.00	143,675.00
		143,320.00	752-042-4900-008	2017-2018			1,425.12	143,952.00
	143,320.00	752-042-4900-008	2018-2019			107,287.22	143,252.75	
	143,320.00	752-042-4900-008	2019-2020			39,733.61	39,733.61	
	Clean Communities	76,724.06	765-042-4900-005	2018-2019			13,580.26	58,493.87
	Clean Communities	85,929.99	765-042-4900-005	2019-2020			16,340.00	16,340.00
N.J. Department of Agriculture	CEHA CEHA Total N.J. Department of Environmental Protection	77,502.51	765-042-4900-005	2020-2021			77,502.51	
		140,100.00	100-042-4840-094	2018-2019	29,859.83		155,516.73	139,438.50
	156,860.00	100-042-4840-094	2019-2020	81,978.00		334,237.94	155,516.73	
	Total N.J. Department of Agriculture	1,689,233.84	100-010-3380-XXX	2020	1,689,233.84		1,689,233.84	1,689,233.84
N.J. Department of State	County History Partnership Grant County History Partnership Grant	22,490.00	100-074-2540-105	2019	3,373.50		4,472.50	22,490.00
		20,195.00	100-074-2540-105	2020	17,165.75		17,056.00	17,056.00
	Complete Count Commission	50,821.00	100-074-2505-135	2019-2020	50,821.00		50,821.00	50,821.00
	State Council on Arts State Council on Arts Total N.J. Department of State	66,464.00 66,464.00	100-074-2530-032 100-074-2530-032	2019 2020	6,647.00 59,817.00		14,750.00 48,065.00	66,463.68 48,065.00
N.J. Department of Military and Veterans Affairs	Veterans Transportation Program Veterans Transportation Program - Modification Total N.J. Department of Military and Veterans Affairs	15,000.00	100-067-3610-058	2019-2020	10,000.00		11,250.00	15,000.00
		7,500.00	100-067-3610-058	2019-2020	3,750.00		3,750.00	3,750.00
					13,750.00		15,000.00	18,750.00
N.J. Department of Transportation	State Road Aid-Various County Road Projects	9,901,592.62	480-078-63X0-XXX	2020	1,940,411.91		9,901,592.62	9,901,592.62
Total expenditures of state financial assistance	FTA Section 5311 FTA Section 5311	158,075.50	076-6300-480-XXX-XX	2019	34,098.48		21,504.92	140,909.57
		165,114.50	076-6300-480-XXX-XX	2020	28,816.43		28,816.43	28,816.43
		120,000.00	Not Available	2019-2020	120,000.00		120,000.00	120,000.00
	Job Access and Reverse Commute (NJ JARC Rod 6) Job Access and Reverse Commute (NJ JARC Rod 7) Total N.J. Department of Transportation	135,000.00	Not Available	2020-2021	2,123,326.82		67,260.17	67,260.17
		6,820,589.24			145,570.84		14,717,315.46	16,951,345.62

**COUNTY OF HUNTERDON, NEW JERSEY**

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

**YEAR ENDED DECEMBER 31, 2020**

**Note 1 – Basis of Presentation and Significant Accounting Policies**

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 were audited by other auditors which have provided copies to the County's auditor. Expenditures are reported for the year ended December 31, 2020 except for Temporary Assistance for Needy Families (TANF) Public Assistance (ALN No. 93.558) which is reported on a December 1 fiscal year end basis consistent with the regulatory basis financial statements. Additionally, the TANF amount has been presented as "Gross" expenditures excluding the effect of Federal and State collections as a result of a change in reporting by the New Jersey Department of Human Services, Division of Family Development.

The information in these schedules is 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, 2020**

**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 (ALN #93.044) to the following:

Hunterdon County YMCA	\$ 4,115.44
Hunterdon County Helpline Inc.	13,506.52
Hunterdon Medical Center	3,112.95
Legal Services of Northwest	15,345.45
Meals on Wheels in Hunterdon	255,822.96
Norwescap, Inc.	8,737.53
Briteside Adult Day Center	<u>16,845.31</u>
Total	<u>\$ 317,486.16</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	\$ 3,233.56
Hunterdon County Helpline Inc.	10,688.98
Hunterdon Medical Center	2,485.55
Legal Services of Northwest	12,113.55
Meals on Wheels in Hunterdon	96,855.04
Norwescap, Inc.	6,954.47
Briteside Adult Day Center	<u>13,239.69</u>
Total	<u>\$ 145,570.84</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, 2020 through September 29, 2021, 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, 2020**

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020**

**Section I – Summary of Auditors’ Results**

Identification of major federal programs:

<b>ALN Number(s)</b>	<b>Name of Federal Program or Cluster</b>
20.509	Formula Grants for Rural Areas (Section 5311, including COVID-19 funds)
21.019	COVID-19 Coronavirus Relief Fund
93.778	Title XIX Medical Assistance Program
14.871	Section 8 Housing Choice Vouchers
14.879	Section 8 Mainstream Vouchers
14.871	COVID-19 Section 8 HCV CARES Act Funding (14.HCC)
14.879	COVID-19 Section 8 Mainstream CARES Act Funding (14.MSC)

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020**

**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

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, 2020**

**Section II – Schedule of Financial Statement Findings**

Issued under separate cover in Wiss & Company, LLP's report dated September 29, 2021.

*None Noted.*

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020**

**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, 2020**

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

Not applicable as there were no findings identified in 2019.

**Summary of Prior Year Findings – Component Auditors:**

Not applicable as there were no findings identified in 2019.