

**COUNTY OF CUMBERLAND
STATE OF NEW JERSEY
REPORT OF SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR 2020**

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Director and
Members of the Board of County Commissioners
County of Cumberland
Bridgeton, New Jersey 08302

Report on Compliance for Each Major Federal and State Program

We have audited the County of Cumberland's, in the State of New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2020. 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*.

Management's Responsibility

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

Auditor's 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 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; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, 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 of Cumberland's, in the State of New Jersey, compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County of Cumberland, in the State of New Jersey, 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 of Cumberland, in the State of New Jersey, 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 State of New Jersey Circular 15-08-OMB, 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 of Cumberland'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 and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 and 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 and 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.

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

We have audited the financial statements [regulatory basis] of the County of Cumberland as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 14, 2021. That report indicated that the County of Cumberland's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, and State of New Jersey. The report contained an unmodified opinion on the regulatory basis of accounting. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey Circular 15-08-OMB and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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 basic financial statements as a whole.

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

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
November 4, 2021

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Revenue Recognized				Paid or Charged				Memo Only			
						From	To	Balance Dec. 31, 2019	Program or Award	Matching Contribution	Adjustments	2019 Encumbered	Cash Expenditures	2020 Encumbered	Canceled	Balance Dec. 31, 2020	2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
Direct Federal Funding																			
US Department of Health & Human Services																			
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A8-787-495	\$ 44,537.00	\$ 38,164.00	4/1/2018	3/31/2019	\$ 79.89							\$ 79.89			\$ 82,621.11	
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A9-787-495	51,537.00	38,164.00	4/1/2019	3/31/2020	36,624.24				\$ (288.00)	\$ 26,088.67		10,823.57	\$ 35,508.62	\$ 16,720.00	78,877.43	
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A0-787-495	51,537.00	38,164.00	4/1/2020	3/31/2021		\$ 51,537.00	\$ 38,164.00			\$ 54,192.38				\$ 32,602.00	54,192.38	
Program Total								36,704.13	51,537.00	38,164.00	\$ -	(288.00)	80,281.05		10,903.46	35,508.62	49,322.00	\$ -	215,690.92
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations																			
Senior Health Insurance Program	93.779	N/A	A9-787-624	33,000.00		1/1/2019	12/31/2019	8,262.42	7,000.00			(76.02)	14,610.11			728.33	19,717.00	32,271.67	
Senior Health Insurance Program	93.779	N/A	A0-787-624	28,080.00		1/1/2020	12/31/2020		28,080.00							10,358.02	7,589.00	17,721.98	
Program Total								8,262.42	35,080.00			(76.02)	32,332.09			11,086.35	27,306.00	49,993.65	
US Department of Justice																			
Criminal Alien Assistance Program	16.606	N/A	G6-759-371	90,724.00		1/1/2016	12/31/2016	12,123.26						\$ 2,385.00		9,738.26		80,985.74	
Criminal Alien Assistance Program	16.606	N/A	G0-759-372	110,745.00		1/1/2019	12/31/2019	110,745.00								110,745.00			
Criminal Alien Assistance Program	16.606	N/A	G9-759-371	68,363.00		1/1/2019	12/31/2019	68,363.00						790.00		67,573.00		790.00	
Criminal Alien Assistance Program	16.606	N/A	G0-759-371	52,872.00		1/1/2020	12/31/2020		52,872.00							52,872.00	52,872.00		
Program Total								191231.26	52,872.00					3,175.00		240,928.26	52,872.00	81,775.74	
Community-Based Violence Prevention Program: Safe & Thriving Communities																			
	16.123	N/A	P7-757-377	737,769.00		10/1/2017	9/30/2020	76,909.25				(432,014.28)	162,767.53	129,441.00		216,715.00	156,522.96	521,054.00	
Program Total								76,909.25				(432,014.28)	162,767.53	129,441.00		216,715.00	156,522.96	521,054.00	
Total Direct Federal Funding																			
								313,107.06	139,489.00	38,164.00		(432,378.30)	275,380.67	132,616.00	10,903.46	504,238.23	286,022.96	868,514.31	
Federal Grants Passed through State Agencies																			
US Department of Homeland Security Passed through NJ Office on Homeland Security and Preparedness																			
Homeland Security Grant	97.067	066-1005-100-006	G8-747-464	169,415.35		1/1/2018	12/31/2018	4,390.07				(6,924.50)	11,302.41			12.16	11,302.41	169,403.19	
Homeland Security Grant	97.067	066-1005-100-006	G9-747-464	168,590.27		1/1/2019	12/31/2019	135,095.27				(33,495.00)	124,749.97	29,025.13		14,815.17	61,880.97	153,775.10	
Homeland Security Grant	97.067	066-1005-100-006	G0-747-464	142,695.09		1/1/2020	12/31/2020		142,695.09				33,495.00			109,200.09		33,495.00	
Program Total								139,485.34	142,695.09			(40,419.50)	169,547.38	29,025.13		124,027.42	73,183.38	356,673.29	
US Department of Homeland Security Passed through NJ Department of Law and Public Safety																			
Local Multi-Jurisdictional Multi-Hazard Mitigation Plan	97.039	N/A	G0-747-462	125,000.00		1/1/2020	12/31/2020		125,000.00							125,000.00			
Program Total									125,000.00							125,000.00			
Emergency Management Performance Grant																			
Emergency Management Performance Grant	97.042	066-1200-100-726	G7-747-369	55,000.00		1/1/2017	12/31/2017					(12,985.66)	12,985.66					55,000.00	
Emergency Management Performance Grant	97.042	066-1200-100-726	G8-747-369	55,000.00		7/1/2017	6/30/2018	52,722.21				(2,277.79)	14,633.75	7,246.75		33,119.50		21,880.50	
Emergency Management Performance Grant	97.042	066-1200-100-726	G9-747-369	55,000.00		7/1/2018	6/30/2019	55,000.00					4.33			54,995.67		4.33	
Emergency Management Performance Grant	97.042	066-1200-100-726	G0-747-369	55,000.00		7/1/2019	6/30/2020	55,000.00					1,917.00	4,000.00		49,083.00		5,917.00	
Program Total								162,722.21				(15,263.45)	29,540.74	11,246.75		137,198.17		82,801.83	
Emergency Food and Shelter National Board Program																			
Emergency Food and Shelter National Board Program	97.024	N/A	D9-789-501	2,016.00		1/1/2018	12/31/2018	2,016.00					2,016.00					2,016.00	
Emergency Food and Shelter National Board Program	97.024	N/A	D0-789-501	4,081.00		1/1/2020	12/31/2020		4,081.00				1,983.00			2,098.00		1,983.00	
Emergency Food and Shelter National Board Program	97.024	N/A	D0-789-501	20,580.00		1/1/2020	12/31/2020		20,580.00				2,110.00			18,470.00		2,110.00	
Program Total								2,016.00	24,661.00				6,109.00			20,568.00		6,109.00	
US Department of Health and Human Services Passed through NJ Department of Human Services																			
Aging Cluster, Special Programs for Aging																			
Title III, Part B Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXXX	A9-787-301, 304 & 306	384,017.00	119,734.00	1/1/2019	12/31/2019	120,464.03			(44,163.36)	(17,179.58)	72,772.92		20,707.33		11,478.00	438,880.31	
COVID-19 Title III, Part B Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXXX	A0-787-324	84,937.00	500.00	1/1/2020	12/31/2020		84,937.00	500.00			36,625.30	19,801.38		29,010.32	85,437.00	56,426.68	
Title III, Part B Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXXX	A0-787-301, 304 & 306	408,871.00	87,172.00	1/1/2020	12/31/2020		408,871.00	87,172.00	40,194.00		411,446.63			111,993.92	370,735.00	424,243.08	
COVID-19 Title III, Part B Grants for Supportive Services & Senior Centers																			
Aging Disability Resource Center (CARES)	93.044	054-7530-100-XXXX	A0-787-350	17,830.00		1/1/2020	12/31/2020		17,830.00				2,230.45	1,078.22		14,521.33		3,308.67	
Program Total								120,464.03	511,638.00	87,672.00	(3,969.36)	(17,179.58)	523,075.30	33,676.05	20,707.33	155,525.57	467,650.00	922,858.74	
Title III, Part C Nutrition Services																			
COVID-19 Title III, Part C Nutrition Services	93.045	046-4275-100-XXXX	A9-787-302, 303 & 310	600,150.00	327,796.00	1/1/2019	12/31/2019	192,625.21				(53,300.53)	79,871.60		166,054.14	-	19,808.04	761,891.86	
COVID-19 Title III, Part C Nutrition Services	93.045	046-4275-100-XXXX	A0-787-323	320,409.00	5,000.00	1/1/2020	12/31/2020		320,409.00	5,000.00			239,851.14	33,874.10		51,683.76	318,987.00	273,725.24	
Title III, Part C Nutrition Services	93.045	046-4275-100-XXXX	A0-787-302, 303 & 310	581,014.00	326,706.00	1/1/2020	12/31/2020		581,014.00	326,706.00	2,183.00		528,595.82	149,876.45		231,430.73	490,516.98	678,472.27	
Program Total								192,625.21	901,423.00	331,706.00	2,183.00	(53,300.53)	848,318.56	183,750.55	166,054.14	283,114.49	829,312.02	1,714,089.37	
Aging Cluster Total								313,089.24	1,413,061.00	419,378.00	(1,786.36)	(70,480.11)	1,371,393.86	217,426.60	186,761.47	438,640.06	1,296,962.02	2,636,948.11	

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Revenue Recognized				Paid or Charged				Memo Only			
						From	To	Balance Dec. 31, 2019	Program or Award	Matching Contribution	Adjustments	2019 Encumbered	Cash Expenditures	2020 Encumbered	Canceled	Balance Dec. 31, 2020	2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
US Department of Health and Human Services Passed through NJ Department of Human Services (Cont'd)																			
Title III, Part D Disease Prevention & Health Promotion	93.043	046-4275-100-XXX	A9-787-311	\$ 14,456.00		1/1/2019	12/31/2019					\$ (1,029.00)	\$ 1,029.00					\$ 14,456.00	
Title III, Part D Disease Prevention & Health Promotion	93.043	046-4275-100-XXX	A9-787-311	13,666.00		1/1/2020	12/31/2020		\$ 13,666.00				4,085.00	\$ 9,581.00				13,666.00	
Program Total								\$ -	13,666.00	\$ -	\$ -	(1,029.00)	5,114.00	9,581.00	\$ -	\$ -	\$ -	28,122.00	
National Family Caregiver Support, Title III, Part E (Hospice)	93.052	046-4275-100-XXX	A9-787-313	193,350.00	\$ 89,801.00	1/1/2019	12/31/2019	165,718.17			(164,219.64)	(13,299.00)	14,797.53				20,330.00	118,931.36	
COVID-19 National Family Caregiver Support, Title III, Part E (Hospice)	93.052	046-4275-100-XXX	A0-787-313	44,097.00	50.00	1/1/2020	12/31/2020		44,097.00	50.00			44,000.00	97.00		50.00	44,097.00	44,097.00	
National Family Caregiver Support, Title III, Part E (Hospice)	93.052	046-4275-100-XXX	A0-787-313	99,120.00	99,085.00	1/1/2020	12/31/2020		99,120.00	99,085.00	166,006.00		86,444.35	32,233.44		245,533.21	93,918.00	118,677.79	
Program Total								165,718.17	143,217.00	99,135.00	1,786.36	(13,299.00)	145,241.88	32,330.44		245,583.21	158,345.00	281,706.15	
Temporary Assistance to Needy Families (TANF)																			
Temporary Assistance to Needy Families, Work First New Jersey	93.558	ET-18-PV-19	J8-798-420	2,028,142.00		7/1/2018	6/30/2019	40,567.00							40,567.00			1,987,575.00	
Temporary Assistance to Needy Families, Work First New Jersey	93.558	ET-19-PV-20	J9-798-420	2,002,017.00		7/1/2019	6/30/2020	1,863,393.28	25,875.00				1,750,011.72			139,256.56	1,415,506.00	1,862,760.44	
Temporary Assistance to Needy Families, Work First New Jersey	93.558	ET-20-PV-21	J0-798-420	1,476,678.00		7/1/2020	6/30/2021		1,476,678.00				224,773.11			1,251,904.89	142,615.00	224,773.11	
Program Total								1,903,960.28	1,502,553.00				1,974,784.83		40,567.00	1,391,161.45	1,558,121.00	4,075,108.55	
Division of Mental Health and Addiction Services																			
Opioid STR:																			
Community Peer Recovery Center	93.788	054-7700-100-249	D0-789-605	200,000.00		7/1/2020	6/30/2021		200,000.00				89,833.58	20,457.44		89,708.98	100,000.00	110,291.02	
County Based Initiative Grant	93.788	054-7700-100-249	D0-789-360	71,777.00		7/1/2020	6/30/2021		71,777.00				5,389.00	66,388.00			17,944.00	71,777.00	
Program Total									271,777.00				95,222.58	86,845.44		89,708.98	117,944.00	182,068.02	
US Department of Labor Passed through NJ Department of Labor and Workforce Development																			
Work Incentive and Opportunity Act (WIOA) Cluster																			
WIA Adult Program	17.258	ET-18-PV-19	J8-798-427	1,543,403.00		7/1/2018	6/30/2019	126,232.61					126,232.61				149,630.00	1,543,403.00	
WIA Adult Program	17.258	ET-19-PV-20	J9-798-427	2,132,296.00		7/1/2019	6/30/2020	1,574,561.04					1,499,881.95			74,679.09	1,643,534.00	2,057,616.91	
WIA Adult Program	17.258	ET-20-PV-21	J0-798-427	2,434,237.00		7/1/2020	6/30/2021		2,434,237.00				362,690.74			2,071,546.26	320,015.00	362,690.74	
WIA Adult Program - Data Reporting & Analysis	17.258	0624545-100-095	J9-798-435	220,272.00		7/1/2020	6/30/2021		220,272.00				220,272.00				220,272.00	220,272.00	
Program Total								1,700,793.65	2,654,509.00				2,209,077.30			2,146,225.35	2,333,451.00	4,183,982.65	
WIA Dislocated Worker Formula Grants	17.278	ET-18-PV-19	J8-798-428	1,103,357.00		7/1/2018	6/30/2019	40,787.75					40,787.75				50,136.00	1,103,357.00	
WIA Dislocated Worker Formula Grants	17.278	ET-19-PV-20	J9-798-428	1,069,979.00		7/1/2019	6/30/2020	626,266.77					585,941.43			40,325.34	708,734.00	1,029,653.66	
WIA Dislocated Worker Formula Grants	17.278	ET-20-PV-21	J0-798-428	1,022,339.00		7/1/2020	6/30/2021		1,022,339.00				204,142.66			818,196.34	188,472.00	204,142.66	
Program Total								667,054.52	1,022,339.00				830,871.84			858,521.68	947,342.00	2,337,153.32	
WIA Youth Activities	17.259	ET-18-PV-19	J8-798-429	1,663,879.00		7/1/2018	6/30/2019	497,618.76					497,618.76				570,346.00	1,663,879.00	
WIA Youth Activities	17.259	ET-19-PV-20	J9-798-429	2,242,541.00		7/1/2019	6/30/2020	1,963,193.44					1,210,214.03			752,979.41	1,385,381.00	1,489,561.59	
WIA Youth Activities	17.259	ET-19-PV-20	J0-798-429	2,533,640.00		7/1/2020	6/30/2021		2,533,640.00				265,673.23			2,267,966.77	220,532.00	265,673.23	
Program Total								2,460,812.20	2,533,640.00				1,973,506.02			3,020,946.18	2,176,259.00	3,637,340.82	
Work Incentive and Opportunity Act (WIOA) Cluster Total								4,828,660.37	6,210,488.00				5,013,455.16			6,025,693.21	5,457,052.00	10,158,476.79	
US Department of Justice, Passed through NJ Department of Law and Public Safety																			
COVID-19-Coronavirus Emergency Supplemental Funding Program	16.034	N/A	P0-757-380	58,008.00		1/1/2020	1/31/2022		58,008.00				52,953.60	4,427.49		626.91	29,427.87	57,381.09	
Program Total									58,008.00				52,953.60	4,427.49		626.91	29,427.87	57,381.09	
Comprehensive Anti-Gang Programs	16.123	N/A	P0-757-383	499,791.00		10/1/2020	9/30/2023		499,791.00							499,791.00			
Program Total									499,791.00							499,791.00			

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2019	Revenue Recognized			Paid or Charged				Memo Only			
						From	To		Program or Award	Matching Contribution	Adjustments	2019 Encumbered	Cash Expenditures	2020 Encumbered	Canceled	Balance Dec. 31, 2020	2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
US Department of Justice, Passed through NJ Department of Law and Public Safety (Cont'd)																			
Crime Victim Assistance	16.575	066-1020-100-142	P0-757-371	\$ 441,079.00	\$ 110,270.00	10/1/2019	9/30/2020	\$ 424,215.68				\$ (468.16)	\$ 424,683.84			\$ 343,434.76		\$ 551,349.00	
Crime Victim Assistance	16.575	066-1020-100-142	P1-757-371	472,546.00	118,137.00	10/1/2020	9/30/2021		\$ 472,546.00	\$ 118,137.00					\$ 590,683.00	88,959.34			
Crime Victim Assistance - SART/SANE Program	16.575	066-1020-100-142	P8-757-370	81,155.00	33,743.00	1/1/2018	12/31/2018	16,850.07							16,850.07	29,131.32		98,047.93	
Crime Victim Assistance - SART/SANE Program	16.575	066-1020-100-142	P0-757-370	82,459.00	23,314.00	1/1/2020	12/31/2020		82,459.00	23,314.00			100,776.30	\$ 2.00	4,994.70	77,462.30		100,778.30	
Program Total								441,065.75	555,005.00	141,451.00	\$ -	(468.16)	525,460.14	2.00	\$ -	612,527.77	538,987.72	\$ -	750,175.23
Residential Substance Abuse Treatment for State Prisoners	16.593	066-1020-100-260	G0-759-363	129,974.00		1/1/2020	12/31/2020		129,974.00				96,220.78		33,753.22	75,579.78		96,220.78	
Program Total									129,974.00				96,220.78		33,753.22	75,579.78		96,220.78	
US Department of Health & Human Services, Center for Disease Control, Passed through NJ Department of Law and Public Safety																			
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis:																			
Operation Helping Hand	93.354	066-1000-100-200	P9-757-377	158,824.00		1/1/2019	12/31/2019	89,508.90				(4,733.34)	22,624.92	585.00	71,032.32	85,000.00		87,791.68	
Operation Helping Hand	93.354	066-1000-100-200	P0-757-377	62,500.00		1/1/2020	12/31/2020		62,500.00				24,735.13	1,646.93	36,117.94	21,875.00		26,382.06	
Program Total								89,508.90	62,500.00			(4,733.34)	47,360.05	2,231.93	107,150.26	106,875.00		114,173.74	
US Department of Justice, Passed through NJ Department of Law and Public Safety																			
Edward Byrne Memorial Justice Assistance Grant:																			
Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P9-757-372	199,235.00		1/1/2019	12/31/2019	196,775.80				(1,900.00)	(559.20)		199,235.00				
Megan's Law	16.738	066-1020-100-364	P9-757-373	11,538.00		1/1/2019	12/31/2019	11,538.00						11,538.00					
Passed through the City of Vineland	16.738	066-1020-100-157	P9-757-374	7,027.00		1/1/2019	12/31/2019	3,052.00				(3,975.00)	1,535.81	2,650.00	2,841.19			4,185.81	
Multi-Jurisdictional Narcotics	16.738	066-1020-100-157	P0-757-374	5,674.60		1/1/2020	12/31/2020		5,674.60				5,674.60			5,461.00		5,674.60	
Program Total								211,365.80	5,674.60			(5,875.00)	6,651.21	2,650.00	11,538.00	202,076.19	5,461.00	9,860.41	
Strategies to Support Children Exposed to Violence	16.818	N/A	P0-757-379	1,015,160.00		10/1/2020	9/30/2023		1,015,160.00						1,015,160.00				
Program Total									1,015,160.00						1,015,160.00				
Innovative Prosecution Solutions for Combatting Violent Crime Program	16.825	N/A	P0-757-382	210,447.00		10/1/2020	9/30/2022		210,447.00						210,447.00				
Program Total									210,447.00						210,447.00				
STOP School Violence	16.839	N/A	P0-757-381	135,000.00		10/1/2020	9/30/2023		135,000.00						135,000.00				
Program Total									135,000.00						135,000.00				
US Department of Transportation, Passed through NJ Transit																			
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	NJ-19-X009	A9-787-451	499,581.00		7/1/2019	6/30/2020	113,143.64					15,316.25		97,827.39		129,894.10	401,753.61	
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	NJ-20-X009	A0-787-451	556,245.00		7/1/2020	6/30/2021		556,245.00				29,553.85			526,691.15	57,643.57	29,553.85	
COVID-19-Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	NJ-20-X009	A0-787-461	1,163,944.00		7/1/2020	6/30/2021		1,163,944.00				308,215.68	33,267.86		822,460.46		341,483.54	
Program Total								113,143.64	1,720,189.00				353,085.78	33,267.86	97,827.39	1,349,151.61	187,537.67	772,791.00	
Federal Transit Cluster																			
Federal Transit Formula Grants (Section 5307)	20.507	00001809	A9-787-436	1,058,000.00	381,249.00	1/1/2019	12/31/2019	202,174.12				(3,667.80)	121,114.20		84,727.72		1,000,292.36	1,354,521.28	
Federal Transit Formula Grants (Section 5307)	20.507	00001809	A0-787-436	1,020,000.00	419,249.00	1/1/2020	12/31/2020		1,020,000.00	419,249.00			1,151,604.25	3,476.90		284,167.85		1,155,081.15	
Program Total / Federal Transit Cluster Total								202,174.12	1,020,000.00	419,249.00		(3,667.80)	1,272,718.45	3,476.90	84,727.72	284,167.85	1,000,292.36	2,509,602.43	
US Department of Transportation, Passed through South Jersey Transportation Authority																			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	N/A	G8-717-431	76,400.00	19,100.00	1/1/2018	12/31/2018	22,981.39				(28.98)		28.98		22,981.39		72,518.61	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	N/A	G9-717-431	76,400.00	19,100.00	1/1/2019	12/31/2019	37,146.67				(49,977.38)	58,090.04			29,034.01	56,312.63	66,465.99	
Program Total								60,128.06				(50,006.36)	58,090.04	28.98		52,015.40	56,312.63	138,984.60	

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Revenue Recognized			Paid or Charged				Memo Only				
						From	To	Balance Dec. 31, 2019	Program or Award	Matching Contribution	Adjustments	2019 Encumbered	Cash Expenditures	2020 Encumbered	Canceled	Balance Dec. 31, 2020	2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
US Department of Transportation, Passed through NJ Department of Transportation																			
Highway Planning and Construction Cluster																			
Highway Planning and Construction:																			
Federal Hwy Admin, Millville Signals	20.205	078-6300-480-XXXX	R7-768-431	\$ 159,719.00		1/1/2017	12/31/2017	\$ 88,527.12				\$ (9,063.28)	\$ 92,571.42	\$ 5,018.08		\$ 0.90	\$ 40,021.04	\$ 159,718.10	
Federal Hwy Admin, Traffic Signals	20.205	078-6300-480-XXXX	R7-768-435	49,732.00		1/1/2017	12/31/2017	42,192.42								42,192.42	0.55	7,539.58	
Federal Hwy Admin, Systematic High Traction Treatment	20.205	078-6300-480-XXXX	R8-768-433	2,340,826.00		1/1/2018	12/31/2018	901,270.59				(223,794.32)	177,422.04	45,151.12		902,491.75		1,438,334.25	
Federal Hwy Admin, Systematic High Traction Treatment	20.205	078-6300-480-XXXX	R9-768-433	2,910,863.00		1/1/2019	12/31/2019	1,117,826.77				(242,603.10)	103,161.68	206,631.22		1,050,636.97		1,860,226.03	
Federal Hwy Admin, 2020 Federal Road Program	20.205	078-6300-480-XXXX	R0-768-433	2,200,365.00		1/1/2020	12/31/2020		\$ 2,200,365.00							2,200,365.00			
Federal Hwy Admin, Traffic Signal Improvements	20.205	078-6300-480-XXXX	R0-768-435	810,892.00		1/1/2020	12/31/2020		810,892.00							810,892.00			
Program Total / Highway Planning and Construction Cluster Total								2,149,816.90	3,011,257.00	\$ -	\$ -	(475,460.70)	373,155.14	256,800.42	\$ -	5,006,579.04	40,021.59	\$ -	3,465,817.96
US Department of Housing and Urban Development, Passed through NJ Department of Community Affairs																			
Community Development Block Grant																			
Emergency Housing Repairs	14.228	N/A	D1-789-622	150,438.11		1/1/2011	12/31/2011	39,462.96								39,462.96		110,975.15	
Community Development Block Grant																			
Emergency Housing Repairs	14.228	N/A	G8-705-601	240,000.00		1/1/2018	12/31/2018	131,077.47	20,000.00			(12,680.00)	97,145.87	37,340.00		29,271.60	41,475.00	210,728.40	
Community Development Block Grant																			
Emergency Housing Repairs	14.228	N/A	G9-705-601	359,576.00	\$ 63,455.00	1/1/2019	12/31/2019	404,031.00				(17,000.00)	3,000.00	13,000.00		405,031.00		18,000.00	
Program Total								574,571.43	20,000.00			(29,680.00)	100,145.87	50,340.00		473,765.56	41,475.00	339,703.55	
Total Federal Financial Awards Passed Through the State of New Jersey								11,357,426.21	18,290,123.69	1,079,213.00		(710,382.42)	11,696,250.49	739,680.94	421,421.58	18,579,792.31	10,743,578.02	26,062,724.53	
Total Federal Financial Awards - Grant Fund								11,670,533.27	18,429,612.69	1,117,377.00		(1,142,760.72)	11,971,631.16	872,296.94	432,325.04	19,084,030.54	11,029,600.98	26,931,238.84	
U.S. Department of the Treasury passed through the New Jersey Department of Community Affairs																			
COVID-19-Coronavirus Relief Fund - Local Government Emergency Fund	21.019	022-8030-100-081	01-ZZ-204-030-001	1,365,162.44		3/1/2020	12/30/2020		1,365,162.44									1,365,162.44	
COVID-19-Coronavirus Relief Fund - Local Government Emergency Fund	21.019	022-8030-100-081	01-ZZ-204-030-001	900,000.00		3/1/2020	3/31/2021		900,000.00				970,807.09	394,355.35			1,365,162.44	797,300.00	
U.S. Department of the Treasury passed through the New Jersey Department of State, Division of Elections																			
COVID-19-Coronavirus Relief Fund - Local Government Emergency Fund	21.019	074-2525-100-029	0-01-20-708-201,204-501	697,341.66		3/1/2020	3/31/2021		697,341.66				697,341.66				697,341.66	697,341.66	
U.S. Department of the Treasury passed through the New Jersey Department of Law and Public Safety																			
COVID-19-Coronavirus Relief Fund - County CARES Relief Funds	21.019	066-1200-100-C58	01-ZZ-204-050-010	554,588.72		3/1/2020	3/31/2021		554,588.72				554,588.72				554,588.72	554,588.72	
COVID-19-Coronavirus Relief Fund - County CARES Relief Funds	21.019	066-1200-100-C58	01-ZZ-204-050-030	357,500.00		3/1/2020	3/31/2021		357,500.00				3,635.87	353,864.13			357,500.00	357,500.00	
U.S. Department of the Treasury passed through the New Jersey Department of Corrections																			
COVID-19-Coronavirus Relief Fund - County CARES Relief Funds	21.019	026-7025-100-341	0-01-08-759-001	111,972.00		3/1/2020	3/31/2021		111,972.00				111,972.00				111,972.00	111,972.00	
U.S. Department of the Treasury passed through the New Jersey Department of Human Services																			
COVID-19-Coronavirus Relief Fund - County Benefits Administration	21.019	066-1200-100-C58	01-ZZ-204-050-010	496,000.00		9/1/2020	12/4/2020		496,000.00				493,229.82		2,770.18		493,229.82	493,229.82	
Program Total								4,482,564.82				2,831,575.16	1,545,519.48	2,770.18	102,700.00	3,579,794.64	4,377,094.64		
U.S. Election Assistance Commission passed through the New Jersey Department of State, Division of Elections																			
COVID-19-HAVA Election Security Grants	90.404	074-2525-100-024	Various	440,597.91		3/1/2020	3/31/2021		440,597.91				440,597.91				440,597.91	440,597.91	
Program Total								440,597.91				440,597.91				440,597.91	440,597.91		
U.S. Department of Health and Human Services passed through the New Jersey Department of Health																			
COVID-19-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	046-4230-100-547	01-ZZ-204-050-020	904,493.00		3/1/2020	6/30/2021		904,493.00				1,993.70	902,499.30			904,493.00	904,493.00	
Program Total								904,493.00				1,993.70	902,499.30			904,493.00	904,493.00		
Total Federal Financial Awards - Current Fund								5,827,655.73				3,274,166.77	2,448,018.78	2,770.18	102,700.00	4,924,885.55	5,722,185.55		
U.S. Department of Homeland Security passed through the New Jersey Department of Law and Public Safety																			
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Coronavirus Pandemic)	97.036	066-1200-100-C50	01-ZZ-204-040-000	508,895.93		3/13/2020	12/31/2020		508,895.93				508,895.93				178,007.18	508,895.93	
Program Total								508,895.93				508,895.93				178,007.18	508,895.93		
US Department of Justice - Direct Funding																			
Equitable Sharing Program	16.922	N/A	37-TT-757-000-007	171.81		1/1/2020	12/31/2020		94,935.70	171.81			16,308.11			78,799.40	171.81	16,308.11	
Program Total								94,935.70	171.81			16,308.11			78,799.40	171.81	16,308.11		
Total Federal Financial Awards - Trust Fund								94,935.70	171.81			16,308.11			78,799.40	171.81	16,308.11		

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

Federal Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2019	Revenue Recognized			Paid or Charged				Balance Dec. 31, 2020	Memo Only			
						From	To		Program or Award	Matching Contribution	Adjustments	2019 Encumbered	Cash Expenditures	2020 Encumbered	Canceled		2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures	
US Department of Health and Human Services, Passed through NJ Department of Human Services																				
NJ Division of Family Development:																				
Temporary Assistance to Needy Families (TANF)																				
PC Systems Allocation:																				
Temporary Assistance for Needy Families (TANF)	93.558	N/A	G9-790-603/604	\$ 327,730.00		1/1/2020	12/31/2020					\$ (26,837.41)	\$ 26,837.41			\$ 26,837.41		\$ 327,730.00		
Public Assistance:																				
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-41-790	2,447,499.00	\$ 100,595.14	1/1/2020	12/31/2020		\$ 2,447,499.00				2,447,499.00			2,447,499.00		2,548,094.14		
Administrative cost relating to Public Assistance:																				
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-27-790	2,395,104.00	5,538,202.00	1/1/2020	12/31/2020		2,395,104.00				2,395,104.00			2,395,104.00		7,933,306.00		
Program Total								\$ -	4,842,603.00	\$ -	\$ -	\$ -	(26,837.41)	4,869,440.41	\$ -	\$ -	\$ -	4,869,440.41	\$ -	10,809,130.14
Administrative cost relating to Public Assistance:																				
Child Support Enforcement - Title IV-D	93.563	1604NJCSES	20-27-790	1,776,577.00		1/1/2020	12/31/2020		1,776,577.00				1,776,577.00			1,776,577.00		1,776,577.00		
Social Services Block Grant - Title XX	93.667	N/A	20-27-790	294,024.00		1/1/2020	12/31/2020		294,024.00				294,024.00			294,024.00		294,024.00		
Children's Health Insurance Program	93.767	1605NJ5021	20-27-790	232,628.00		1/1/2020	12/31/2020		232,628.00				232,628.00			232,628.00		232,628.00		
Program Total / Administrative cost relating to Public Assistance									2,303,229.00				2,303,229.00			2,303,229.00		2,303,229.00		
Medicaid Cluster																				
NJ Division of Family Development:																				
Medical Assistance Program																				
	93.778	1605NJSMAP	20-27-790	6,860,978.00		1/1/2020	12/31/2020		6,860,978.00				6,860,978.00			6,860,978.00		6,860,978.00		
NJ Division of Medical Assistance and Health Services:																				
Administrative costs relating to Public Assistance																				
Medical Assistance Program	93.778	1605NJSMAP	20-27-790	608,566.00		1/1/2020	12/31/2020		608,566.00				608,566.00			608,566.00		608,566.00		
Program Total / Medicaid Cluster									7,469,544.00				7,469,544.00			7,469,544.00		7,469,544.00		
Social Security Administration, Passed through Cumberland County																				
Disability Insurance / SSI Cluster																				
Supplemental Security Income	96.006	N/A	20-42-790	182,475.00	612,100.00	1/1/2020	12/31/2020		182,475.00				182,475.00			182,475.00		794,575.00		
Program Total / Disability Insurance / SSI Cluster Total									182,475.00				182,475.00			182,475.00		794,575.00		
U.S. Department of Agriculture (USDA), Passed through NJ Department of Human Services																				
NJ Division of Family Development:																				
SNAP Cluster																				
State Administrative Matching Grants for the																				
Supplemental Nutrition Assistance Program	10.561	1NJ400404	20-27-790	4,236,594.00		1/1/2020	12/31/2020		4,236,594.00				4,236,594.00			4,236,594.00		4,236,594.00		
Program Total / SNAP Cluster Total									4,236,594.00				4,236,594.00			4,236,594.00		4,236,594.00		
Total Federal Financial Awards - Department of Social Services									19,034,445.00			(26,837.41)	19,061,282.41			19,061,282.41		25,613,072.14		
Total Federal Financial Awards - All Funds									\$ 11,765,468.97	\$ 43,800,781.16	\$ 1,117,377.00	\$ -	\$ (1,169,598.13)	\$ 34,832,284.38	\$ 3,320,315.72	\$ 435,095.22	\$ 19,265,529.94	\$ 35,193,947.93	\$ -	\$ 58,791,700.57

The accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2020

State Grantor / Pass-Through Grantor / Program	State GMSIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2019	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2020	Memo Only		
					From	To		Program or Award	Matching Contribution		2019 Encumbered	Cash Expenditures	2020 Encumbered			2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
Department of Health																		
Comprehensive Alcohol	046-4290-100-162 / 046-4290-760-001	D9-789-602	\$ 385,028.00	\$ 52,268.00	1/1/2019	12/31/2019	\$ 11,739.67				\$ (19,812.17)	\$ 31,215.10		\$ 336.74		\$ 222,319.00		\$ 436,959.26
Comprehensive Alcohol	046-4290-100-162 / 046-4290-760-001	D0-789-602	409,496.00	58,301.00	1/1/2020	12/31/2020		\$ 409,496.00	\$ 58,301.00			428,364.81	\$ 30,933.33		\$ 8,498.86			459,298.14
Program Total / Total Department of Health							11,739.67	409,496.00	58,301.00	\$ -	(19,812.17)	459,579.91	30,933.33	336.74	8,498.86	222,319.00	\$ -	896,257.40
Department of Children and Family																		
Children System of Care (Navigator)	016-1620-100-007	D8-789-601	200,000.00		7/1/2018	6/30/2019	3,196.03				(596.00)	596.00		3,196.03				196,803.97
Children System of Care (Navigator)	016-1620-100-007	D9-789-601	200,000.00		7/1/2019	6/30/2020	9,105.03				(4,400.32)	8,609.75	295.28		4,600.32			195,399.68
Children System of Care (Navigator)	016-1620-100-007	D0-789-601	36,874.00		7/1/2020	6/30/2021		36,874.00				36,874.00				36,874.00		36,874.00
Program Total							12,301.06	36,874.00			(4,996.32)	46,079.75	295.28	3,196.03	4,600.32	36,874.00		429,077.65
Children & Family Prevention Planning	016-1630-100-032/016-1610-	D9-789-633	300,000.00		7/1/2019	6/30/2020	720.00				(83,306.64)	84,026.64						300,000.00
Children & Family Prevention Planning	016-1630-100-032/016-1610-	D0-789-633	300,000.00		7/1/2020	6/30/2021		300,000.00				249,577.79	50,422.21			300,000.00		300,000.00
Program Total							720.00	300,000.00			(83,306.64)	333,604.43	50,422.21			300,000.00		600,000.00
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D9-789-355	139,540.00	14,925.00	1/1/2019	12/31/2019	24,416.34				(215.70)	24,632.04						154,465.00
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D0-789-355	120,383.00	7,462.00	1/1/2018	12/31/2018		120,383.00	7,462.00			125,822.30	165.39		1,857.31	120,383.00		125,987.69
Program Total							24,416.34	120,383.00	7,462.00		(215.70)	150,454.34	165.39		1,857.31	120,383.00		280,452.69
Child Advocacy Development Grant	016-1610-100-133	P9-757-375/376	543,858.00		1/1/2019	12/31/2019	41,410.00				(267,554.10)	129,430.87	140,000.00		39,533.23			504,324.77
Child Advocacy Development Grant	016-1610-100-133	P0-757-375/376	275,900.00		1/1/2020	12/31/2020		275,900.00				128,203.48	84,125.46		63,571.06	275,900.00		212,328.94
Program Total							41,410.00	275,900.00			(267,554.10)	257,634.35	224,125.46		103,104.29	275,900.00		716,653.71
Total Department of Children and Family							78,847.40	733,157.00	7,462.00		(356,072.76)	787,772.87	275,008.34	3,196.03	109,561.92	733,157.00		2,026,184.05
Governor's Council on Alcohol and Drug Abuse																		
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D8-789-696	247,619.00		1/1/2018	12/31/2018	3,577.21					3,577.21				162,398.27		247,619.00
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D9-789-696	283,155.00		1/1/2019	12/31/2019	39,613.39	35,536.00			(182,608.00)	161,258.38	76,547.10		19,951.91	59,733.46		263,203.09
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D0-789-696	106,607.00		1/1/2020	12/31/2020		106,607.00				9,169.43	42,811.00		54,626.57			51,980.43
Program Total / Total Governor's Council on Alcohol and Drug Abuse							43,190.60	142,143.00			(182,608.00)	174,005.02	119,358.10		74,578.48	222,131.73		562,802.52
Department of Human Services																		
Social Services for the Aging - Area Plan	046-4275-100-XXX	A9-787-3XX	663,870.00	90,797.00	1/1/2019	12/31/2019	66,093.91				(54,860.52)	111,158.83		70,161.45	(60,365.85)	25,198.09		744,871.40
Social Services for the Aging - Area Plan	046-4275-100-XXX	A0-787-3XX	772,198.00	52,747.00	1/1/2020	12/31/2020		772,198.00	52,747.00			706,071.58	62,190.50		56,682.92	668,080.50		768,262.08
Program Total							66,093.91	772,198.00	52,747.00		(54,860.52)	817,230.41	62,190.50	70,161.45	(3,682.93)	693,278.59		1,513,133.48
Commission for the Blind and Visually Impaired																		
Enrichment Center - Area Plan	016-1610-100-XXX	A9-787-348	79,295.00	15,246.00	1/1/2019	12/31/2019	5,481.17				(2,386.30)	2,283.80		5,583.67		4,245.00		88,957.33
Enrichment Center - Area Plan	016-1610-100-XXX	A0-787-348	79,245.00	15,296.00	1/1/2020	12/31/2020		79,245.00	15,296.00			71,771.93	10,641.59		12,127.48	64,913.00		82,413.52
Enrichment Center	016-1610-100-XXX	A0-787-613	27,145.00		1/1/2020	12/31/2020		27,145.00				27,145.00				14,525.00		
Program Total							5,481.17	106,390.00	15,296.00		(2,386.30)	101,200.73	10,641.59	5,583.67	12,127.48	83,683.00		171,370.85
Outreach - Area Plan	054-7530-100-066	A9-787-626	9,063.00		1/1/2019	12/31/2019					(1,720.00)	1,720.00						9,063.00
Outreach - Area Plan	054-7530-100-066	A0-787-626	9,395.00		1/1/2020	12/31/2020		9,395.00				9,166.12			228.88	9,395.00		9,166.12
Program Total								9,395.00			(1,720.00)	10,886.12			228.88	9,395.00		18,229.12
Division of Disability Services																		
Personal Assistance	054-7545-100-005	A9-787-347	35,501.20		1/1/2019	12/31/2019	3,895.23					3,895.23						35,501.20
Personal Assistance	054-7545-100-005	A0-787-347	35,501.20		1/1/2020	12/31/2020		35,501.20				32,669.82			2,831.38	32,542.60		32,669.82
Program Total							3,895.23	35,501.20				36,565.05			2,831.38	32,542.60		68,171.02
Division of Family Development																		
Social Services for the Homeless		D9-789-614	1,105,000.00		7/1/2019	6/30/2020	15,313.32				(107,359.00)	122,672.32				458,034.00		1,105,000.00
Social Services for the Homeless	054-7550-100-072	D0-789-614	880,690.00		7/1/2020	6/30/2021		880,690.00				742,095.48	121,049.38		17,545.14			863,144.86
Social Services for the Homeless (Code Blue)	054-7550-100-072		50,000.00		7/1/2020	6/30/2021		50,000.00				46,000.00	4,000.00					50,000.00
Program Total							15,313.32	930,690.00			(107,359.00)	910,767.80	125,049.38		17,545.14	458,034.00		2,018,144.86
Division of Mental Health and Addiction Services																		
Medical Assisted Treatment Initiative	054-7700-760-242	G0-759-364	399,914.00		7/1/2020	6/30/2021		399,914.00				73,182.29	179,318.74		147,412.97	200,000.00		252,501.03
Program Total								399,914.00				73,182.29	179,318.74		147,412.97	200,000.00		252,501.03

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State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2019	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2020	2020 Cash Receipts	Memo Only Passed Through to Subrecipients	Accumulated Expenditures
					From	To		Program or Award	Matching Contribution		2019 Encumbered	Cash Expenditures	2020 Encumbered					
Department of Human Services (Cont'd)																		
Special Transportation Initiative	054-7550-100-291	J0-798-418	\$ 25,826.00		1/1/2020	12/31/2020		\$ 25,826.00			\$ 22,400.53		\$ 3,425.47	\$ 6,795.00		\$ 22,400.53		
Program Total							\$ -	25,826.00	\$ -	\$ -	\$ -	22,400.53	\$ -	6,795.00	\$ -	22,400.53		
Total Department of Human Services							90,783.63	2,279,914.20	68,043.00		(166,325.82)	1,972,232.93	377,200.21	75,745.12	179,888.39	1,483,728.19	4,063,950.89	
Department of Environmental Protection																		
Clean Communities	042-4900-765-005	G0-770-632	172,381.88		1/1/2020	12/31/2020		172,381.88			172,381.88			172,381.88	172,381.88	172,381.88		
Program Total								172,381.88			172,381.88			172,381.88	172,381.88	172,381.88		
Total Department of Environmental Protection								172,381.88			172,381.88			172,381.88	172,381.88	172,381.88		
Department of State																		
Council on Humanities - Underground Railroad Network Site List	074-2540-100-105	G8-717-695	8,972.00		7/1/2018	6/30/2019	4,972.00				3,700.00		1,272.00			7,700.00		
Program Total							4,972.00				3,700.00		1,272.00			7,700.00		
NJ Historic Trust - Courthouse Preservation	Not Available	G0-705-602	50,000.00	\$ 17,000.00	1/1/2020	12/31/2020		50,000.00	17,000.00		23,974.50	42,691.50	334.00			66,666.00		
Program Total								50,000.00	17,000.00		23,974.50	42,691.50	334.00			66,666.00		
2020 Census - Complete Count Grant	074-2505-100-135	G0-717-696 / D0-789-352	94,019.00		1/1/2020	12/31/2020		94,019.00			92,940.53	844.75	233.72	94,019.00		93,785.28		
Program Total								94,019.00			92,940.53	844.75	233.72	94,019.00		93,785.28		
Council on the Arts, Local Arts Council on the Arts, Local Arts CARES Council on the Arts, Local Arts	074-2530-100-032 074-2530-100-032 074-2530-100-032	G9-717-691 G0-717-691 G0-717-691	121,974.00 121,974.00 9,400.00		7/1/2019 7/1/2020 3/1/2020	6/30/2020 6/30/2021 3/31/2021		121,974.00 9,400.00		(29,137.50)	27,637.50 94,754.00 9,400.00	1,500.00 25,220.00	2,000.00	12,198.00 109,776.00 9,400.00		121,974.00 119,974.00 9,400.00		
Program Total								131,374.00		(29,137.50)	131,791.50	26,720.00	2,000.00	131,374.00		251,348.00		
Historical Commission	074-2540-100-105	G9-717-625	21,000.00		7/1/2019	6/30/2020				(4,150.00)	4,150.00			3,150.00		21,000.00		
Historical Commission	074-2540-100-105	G0-717-625	18,857.00		7/1/2020	6/30/2021		18,857.00			15,950.00	2,907.00		16,028.45		18,857.00		
Program Total								18,857.00		(4,150.00)	20,100.00	2,907.00		19,178.45		39,857.00		
South Shore Destination Marketing	074-2510-100-013	G7-795-694	20,000.00		7/1/2018	6/30/2019		27.65		(2,450.00)		2,450.00		27.65		19,972.35		
South Shore Destination Marketing	074-2510-100-013	G9-795-694	20,000.00		7/1/2019	6/30/2020		147.20		(2,000.00)	1,965.00			182.20		19,817.80		
South Shore Destination Marketing	074-2510-100-013	G0-795-694	25,000.00		7/1/2020	6/30/2021		25,000.00			24,100.00	900.00		25,000.00				
Program Total								174.85	25,000.00	(4,450.00)	26,065.00	3,350.00	209.85	25,000.00		39,790.15		
Total Department of State							5,146.85	319,250.00	17,000.00	(37,737.50)	298,571.53	76,513.25	4,049.57	269,571.45		499,146.43		
Department of Law and Public Safety																		
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G9-747-662	129,488.75		9/12/2018	6/30/2019		4,426.51					4,426.51			125,062.24		
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G0-747-662	132,565.00		9/12/2019	6/30/2020		22,089.73		(79,336.25)	90,396.75			11,029.23	108,295.10	121,535.77		
Program Total								26,516.24		(79,336.25)	90,396.75		4,426.51	11,029.23	108,295.10	246,598.01		
State/Community Partnership	100-066-1500-021	D9-789-351	432,107.00		1/1/2019	12/31/2019		4,363.87		(111,235.32)	92,482.16	21,560.03	1,557.00	254,661.87		430,550.00		
State/Community Partnership	100-066-1500-021	D0-789-351	432,107.00		1/1/2020	12/31/2020		432,107.00			314,637.39	117,469.61		235,214.66		432,107.00		
Program Total								4,363.87	432,107.00	(111,235.32)	407,119.55	139,029.64	1,557.00	489,876.53		862,657.00		
Insurance Fraud Reimbursement	066-1020-100-305	P9-757-661	53,906.80		1/1/2019	12/31/2019		51,255.65			1,396.99		49,858.66	304.33		4,048.14		
Program Total								51,255.65			1,396.99		49,858.66	304.33		4,048.14		

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State Grantor / Pass-Through Grantor / Program	State GMSIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2019	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2020	Memo Only		
					From	To		Program or Award	Matching Contribution		2019 Encumbered	Cash Expenditures	2020 Encumbered			2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
Department of Law and Public Safety (Cont'd)																		
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D9-789-632	\$ 120,000.00		1/1/2019	12/31/2019					\$ (24,016.76)	\$ 23,670.00	\$ 346.76		\$ 33,420.79		\$ 120,000.00	
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D0-789-632	120,000.00		1/1/2020	12/31/2020		\$ 120,000.00				79,752.42	40,247.58		57,915.49		120,000.00	
Program Total							\$ -	120,000.00	\$ -	\$ -	(24,016.76)	103,422.42	40,594.34	\$ -	\$ -	91,336.28	\$ -	240,000.00
Body Armor Replacement Department of Corrections (County Jail)	066-1020-718-001	G0-759-669	14,349.20		1/1/2020	12/31/2020			14,349.20						14,349.20			
Body Armor Replacement County Prosecutor	066-1020-718-001	P8-757-669	4,230.95		1/1/2018	12/31/2018					(4,230.95)	4,230.95			4,230.95		4,230.95	
County Prosecutor	066-1020-718-001	P0-757-669	4,025.25		1/1/2020	12/31/2020			4,025.25			4,025.25						
Body Armor Replacement County Sheriff	066-1020-718-001	G7-755-669	5,099.29		1/1/2017	12/31/2017		4,074.48				1,075.20			2,999.28		2,100.01	
County Sheriff	066-1020-718-001	G8-755-669	6,141.92		1/1/2018	12/31/2018		6,141.92							6,141.92			
County Sheriff	066-1020-718-001	G0-755-669	6,039.68		1/1/2020	12/31/2020			6,039.68						6,039.68	6,141.92		
Program Total							10,216.40	24,414.13			(4,230.95)	9,331.40			29,530.08	10,372.87	6,330.96	
Total Department of Law and Public Safety							92,352.16	576,521.13			(218,819.28)	611,667.11	179,623.98	55,842.17	40,559.31	700,185.11	1,359,634.11	
Department of Transportation																		
Transportation Trust Fund - 2015	078-6320-480-XXX	R5-768-642	3,846,900.00		1/1/2015	12/31/2015					(7,207.62)	7,207.62			8,669.71		3,846,900.00	
Transportation Trust Fund - 2016	078-6320-480-XXX	R6-768-642	3,846,900.00		1/1/2016	12/31/2016					(504,862.58)	464,372.60	40,489.98		21,267.44		3,846,900.00	
Transportation Trust Fund - 2017	078-6320-480-XXX	R7-768-642	3,890,100.00		1/1/2017	12/31/2017					(250,014.18)	250,014.18			2,326,149.94		3,890,100.00	
Transportation Trust Fund - 2018	078-6320-480-XXX	R7-768-646	7,876,914.00		1/1/2018	12/31/2018		38,975.40			(3,816,714.98)	3,535,722.34	319,968.04		800,355.04		7,876,914.00	
Transportation Trust Fund - 2019	078-6320-480-XXX	R8-768-646	7,876,914.00		1/1/2019	12/31/2019		5,620,950.72			(2,255,963.28)	1,780,379.64	6,096,534.36		7,676,914.00		7,876,914.00	
Transportation Trust Fund - 2020	078-6300-480-XXX	R0-768-646	7,966,811.00		1/1/2020	12/31/2020			7,966,811.00				1,295,246.26		6,671,564.74	1,295,246.26		
Transportation Trust Fund - 2021	078-6300-480-XXX	R0-768-644	7,858,998.00		1/1/2020	12/31/2020			7,858,998.00						7,858,998.00			
State Share - FHA - 2017	078-6320-480-XXX	R8-768-431	2,000,000.00		1/1/2017	12/31/2017		342,918.08						342,918.08			1,657,081.92	
State Share - FHA - 2018	078-6320-480-XXX	R8-768-432	3,247,772.00		1/1/2018	12/31/2018		80,642.53			(447,467.99)	455,550.06		72,560.46	722,403.92		3,175,211.54	
State Share - FHA - 2019	078-6320-480-XXX	R9-768-432	2,954,077.00		1/1/2019	12/31/2019		2,700,557.00	253,520.00			1,801,629.42	1,062,958.35		89,489.23		2,864,587.77	
State Share - FHA - 2019 Flashers	078-6320-480-XXX	R9-768-432	1,099,154.00		1/1/2019	12/31/2019		343,399.00			(755,755.00)	345,682.62	465,092.89		288,378.49		810,775.51	
Local Freight Impact Fund	078-6320-480-XXX	R9-768-641	1,400,000.00		1/1/2019	12/31/2019		1,400,000.00							1,400,000.00			
Discretionary Aid, Broad Street Signal	078-6320-480-XXX	R8-768-644	34,453.00		1/1/2019	12/31/2019		34,453.00							34,453.00			
Local Bridge 2013 CR 697	078-6320-480-XXX	R7-768-644	1,000,000.00		1/1/2017	12/31/2017		1,000,000.00							1,000,000.00			
Local Bridge 2015, Countermeasures	078-6320-480-XXX	R7-768-647	300,000.00		1/1/2017	12/31/2017		300,000.00							300,000.00			
Local Bridge 2017, Buckhorn over Stow Creek	078-6320-480-XXX	R7-768-645	1,000,000.00		1/1/2017	12/31/2017		832,202.74				190,830.37			641,372.37		358,627.63	
Local Bridge 2018, Fortescue	078-6320-480-XXX	R8-768-645	1,293,499.00		1/1/2018	12/31/2018					(140,283.96)	140,283.96					1,293,499.00	
Local Bridge 2019	078-6320-480-XXX	R9-768-645	1,300,842.00		1/1/2019	12/31/2019		1,300,842.00							1,300,842.00			
Local Bridge 2020, Aiken Drive	078-6300-480-XXX	R0-768-645	1,000,000.00		1/1/2020	12/31/2020			1,000,000.00						1,000,000.00			
Local Bridge 2020, Beals Mill Road	078-6300-480-XXX	R0-768-647	300,813.00		1/1/2020	12/31/2020			300,813.00						300,813.00			
Program Total / Total Department of Transportation							13,994,940.47	17,380,142.00			(8,178,269.59)	8,971,672.81	9,280,289.88	415,478.54	20,885,910.83	12,851,006.31	37,497,511.37	
New Jersey Transit																		
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A9-787-673	346,318.00		1/1/2019	12/31/2019		164,749.71			(187,401.43)	202,236.84		140,380.69	9,533.61	186,968.51	196,403.70	
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A0-787-673	577,424.74		1/1/2020	12/31/2020		232,565.74	344,859.00			230,684.97	3,447.68		343,292.09	156,658.98		
Program Total							397,315.45	344,859.00			(187,401.43)	432,921.81	3,447.68	140,380.69	352,825.70	343,627.49	196,403.70	
NI-Job Access & Reverse Commute	Not Available	J0-798-424	433,060.00		7/1/2019	6/30/2020		223,882.83				213,246.80		10,636.03	329,579.24		422,423.97	
NI-Job Access & Reverse Commute	Not Available	J1-798-424	440,000.00		7/1/2020	6/30/2021			440,000.00			210,062.98			229,937.02	110,901.86	210,062.98	
Program Total							223,882.83	440,000.00				423,309.78		10,636.03	229,937.02	440,481.10	632,486.95	
Total New Jersey Transit							621,198.28	784,859.00			(187,401.43)	856,231.59	3,447.68	151,016.72	582,762.72	784,108.59	828,890.65	

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State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2019	Revenue Recognized		Adjustments	Paid or Charged			Balance Dec. 31, 2020	Memo Only			
					From	To		Program or Award	Matching Contribution		2019 Encumbered	Cash Expenditures	2020 Encumbered		2020 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures	
Department of Military and Veterans Affairs																		
Veterans Transportation System	067-3610-100-058	A9-787-623	\$ 15,000.00		7/1/2019	6/30/2020	\$ 7,500.00	\$ 7,500.00			\$ 13,883.16		\$ 1,116.84	\$ 10,000.00		\$ 13,883.16		
Program Total / Total Department of Military and Veterans Affairs							7,500.00	7,500.00	\$ -	\$ -	\$ -	13,883.16	\$ -	1,116.84	10,000.00	\$ -	13,883.16	
Department of Community Affairs																		
Low Income Home Energy Assistance Program	022-8050-100-182	G0-790-601	9,031.00		1/1/2020	12/31/2020		9,031.00			9,031.00				9,031.00		9,031.00	
Universal Service Fund - Administration Grant	022-8050-100-B13	G0-790-602	6,021.00		1/1/2020	12/31/2020		6,021.00			6,021.00				6,021.00			
Local Efficiency Achievement Program - LEAP Challenge Grant	022-8030-100-667	G0-717-640	100,000.00		1/1/2020	12/31/2020		100,000.00					100,000.00					
Local Efficiency Achievement Program - LEAP Fellowship Grant	022-8030-100-667	G0-717-642	50,000.00		1/1/2020	12/31/2020		50,000.00					50,000.00					
Program Total / Total Department of Community Affairs								165,052.00			15,052.00		150,000.00	15,052.00		9,031.00		
NJ Economic Development Authority																		
Opportunity Zone Challenge Grant	Not Available	G0-705-640	100,000.00		1/1/2020	12/31/2020		100,000.00			50,000.00	50,000.00		50,000.00		100,000.00		
Program Total / Total NJ Economic Development Authority								100,000.00			50,000.00	50,000.00		50,000.00		100,000.00		
Department of Labor and Workforce Development																		
Smart Steps	062-4545-780-005	J8-798-628	2,408.00		7/1/2018	6/30/2019	2,408.00						2,408.00					
Program Total							2,408.00						2,408.00					
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J8-798-627	1,298,110.00		7/1/2018	6/30/2019									41,301.00		1,298,110.00	
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J9-798-627	1,279,985.00		7/1/2019	6/30/2020	709,462.33	25,875.00			697,104.55		38,232.78		894,343.00		1,241,752.22	
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J0-798-627	973,583.00		7/1/2020	6/30/2021		973,583.00			132,590.92		840,992.08		95,664.00		132,590.92	
Program Total							709,462.33	999,458.00			829,695.47		879,224.86	1,031,308.00		2,672,453.14		
Workforce Learning Link	062-4545-100-XXX	J9-798-626	159,000.00		7/1/2019	6/30/2020	116,946.38				116,946.38				124,181.00		159,000.00	
Workforce Learning Link	062-4545-100-XXX	J0-798-626	28,000.00		7/1/2020	6/30/2021		28,000.00			12,700.21		15,299.79		9,326.00		12,700.21	
Program Total							116,946.38	28,000.00			129,646.59		15,299.79	133,507.00		171,700.21		
Passed Through Local Foundation																		
Gateway Community Action Partnership	Not Available	J9-798-525	93,557.64		7/1/2019	6/30/2020	55,185.24				43,469.76		11,715.48		58,342.83		81,842.16	
Gateway Community Action Partnership	Not Available	J0-798-525	103,763.35		7/1/2020	6/30/2021		103,763.35			34,616.92		69,146.43		25,398.12		34,616.92	
Program Total							55,185.24	103,763.35			78,086.68		69,146.43	83,740.95		116,459.08		
Total Department of Labor and Workforce Development							884,001.95	1,131,221.35			1,037,428.74		14,123.48	963,671.08	1,248,555.95		2,960,612.43	
Total State Financial Awards - Grant Fund							15,829,701.01	24,201,637.56	150,806.00		(9,347,046.55)	15,420,479.55	10,392,374.77	715,738.80	23,000,598.00	18,762,197.21	172,381.88	50,990,285.89
Department of Agriculture																		
Farmland Preservation Trust Fund	010-3380-001-000	39-TT-717-000-005	1,094,647.65	\$ 1,928,883.28	1/1/2020	12/31/2020		1,094,647.65	1,928,883.28			2,381,747.49		641,783.44		1,094,647.65	2,381,747.49	
Total State Financial Awards - Trust Fund								1,094,647.65	1,928,883.28			2,381,747.49		641,783.44	-	1,094,647.65	2,381,747.49	
Department of Human Services																		
N.J. Department of Human Services (NJHHS)																		
Division of Family Development																		
WFNJ General Assistance (GA)	054-7550-100-121	20-41-790	1,223,337.00		1/1/2020	12/31/2020		1,223,337.00			1,223,337.00				1,223,337.00		1,223,337.00	
WFNJ GA Administration Costs	054-7550-100-121	20-27-790	1,267,055.00		1/1/2020	12/31/2020		1,267,055.00			1,267,055.00				1,267,055.00		1,267,055.00	
Supplemental Security Income	054-7550-100-125	20-42-790	674,412.00		1/1/2020	12/31/2020		674,412.00			674,412.00				674,412.00		674,412.00	
Total State Financial Awards - Social Services Grant Fund								3,164,804.00			3,164,804.00			3,164,804.00		3,164,804.00		
Total State Financial Awards - All Funds							\$ 15,829,701.01	\$ 28,461,089.21	\$ 2,079,689.28	\$ -	\$ (9,347,046.55)	\$ 20,967,031.04	\$ 10,392,374.77	\$ 1,357,522.24	\$ 23,000,598.00	\$ 23,021,648.86	\$ 172,381.88	\$ 56,536,837.38

The accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

COUNTY OF CUMBERLAND**Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2020**

Note 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") include federal and state award activity of the County of Cumberland (hereafter referred to as the "County") under programs of the federal government and state government for the year ended December 31, 2020. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated June 14, 2021. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules. Because these schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the modified accrual basis of accounting as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. This basis of accounting is described in note 1 to the County's basic financial statements included in our separately issued report dated June 14, 2021. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3: INDIRECT COST RATE

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

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.

Note 5: ADJUSTMENTS

Amounts reported in the column entitled "adjustments" represent various cancellations, adjustments for cash match and adjustments of prior year expenditures and receipts.

Note 6: MAJOR PROGRAMS

Major programs are identified in the *Summary of Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2020

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	_____ yes <u> X </u> no
Significant deficiency(ies) identified?	_____ yes <u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u> X </u> no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	_____ yes <u> X </u> no
Significant deficiency(ies) identified?	_____ yes <u> X </u> none reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 516 of Title 2 U.S. Code of Federal Regulations Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance)?	
	_____ yes <u> X </u> no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance to Needy Families (TANF)
17.258, 17.259, 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
93.044, 93.045	Aging Cluster
21.019	COVID-19-Coronavirus Relief Fund
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
93.563	Title IV-D, Child Support and Paternity Program
93.778	Title XIX, Medical Assistance Program - Medicaid Cluster
10.561	Supplemental Nutrition Assistance Program - SNAP Cluster

Dollar threshold used to distinguish between type A and type B programs:	\$ 1,044,968.53
Auditee qualified as low-risk auditee?	_____ <u> X </u> yes _____ no

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2020

Section 1- Summary of Auditor's Results (Cont'd)

State Financial Assistance

Internal control over major 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 programs _____ Unmodified

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

Identification of major programs:

GMIS Number(s)

Name of State Program

062-4545-100-XXX

Work First New Jersey / Workforce Learning Link

054-7550-100-121

Work First New Jersey General Assistance

054-7550-100-125

Supplemental Security Income

046-4275-100-XXX

Social Services for the Aging - Area Plan

054-7550-100-072

Social Services for the Homeless

Dollar threshold used to distinguish between type A and type B programs: _____ \$ _____ 750,000.00

Auditee qualified as low-risk auditee? X yes _____ no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

Section 2 - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements related to financial statements for which *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, requires.

None.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

Section 3 - Schedule of Federal Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and significant instances of abuse related to the audit of major Federal programs, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

None.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

Section 4 - Schedule of State Financial Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, material instances of noncompliance, including questioned costs, and significant instances of abuse related to the audit of major State programs, as required by State of New Jersey Circular 15-08-OMB.

None.

COUNTY OF CUMBERLAND
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements and federal awards and state financial assistance that are required to be reported in accordance with *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and State of New Jersey Circular 15-08-OMB.

FINANCIAL STATEMENT FINDINGS

None.

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE PROGRAMS

None.

COUNTY OF CUMBERLAND
Officials in Office and Surety Bonds

The following officials were in office during the year ended December 31, 2020.

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Joseph Derella, Jr.	Director of the Board	C
Darlene Barber	Deputy Director of the Board	C
Douglas Albrecht	Member of the Board	C
George Castellini	Member of the Board	C
Carol Musso	Member of the Board	C
James F. Quinn	Member of the Board	C
Jack Surrency	Member of the Board	C
Kimberly E. Wood	Administrator /Clerk of the Board of County Commissioners	C
Jody Hirata	Deputy Administrator	
Gerald C. Seneski	Treasurer / Chief Financial Officer	\$1,750,000 A
David DeWoody	Qualified Purchasing Agent	
Theodore E. Baker, Esq.	Counsel	
John G. Carr, Esq.	Counsel	
Celeste M. Riley	County Clerk	\$50,000 A
Robert A. Austino	Sheriff	\$35,000 A
Douglas M. Rainear	Surrogate	\$25,000 A
Richard Smith	Warden	\$50,000 B
Jennifer Webb-McRae	Prosecutor	
John Knoop III	Engineer / Director of Public Works	
Craig Atkinson	Director of Personnel	
Gabe Scarpa	Public Safety Director	
Patricia Belmont	Tax Administrator	
Leslie Coursey	Superintendent of Schools	

A = Western Surety in the amount designated

B = Travelers Casualty Surety Company of America in the amount designated

C = Western Surety under a blanket bond of \$50,000

APPRECIATION

I express my appreciation for the assistance and courtesies rendered by the County officials during the course of the audit.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant