

**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 2021**

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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

Opinion on 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 identified as subject to audit 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, 2021. 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*.

In our opinion, the County of Cumberland, in the State of New Jersey, complied, in all material respects, with the 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, 2021.

Basis for Opinion on Each Major Federal and State Program

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 as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; 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 the audit requirements of State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Our responsibilities under those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*; the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Uniform Guidance; and State of New Jersey Circular 15-08-OMB, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 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 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

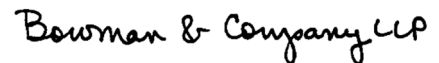
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

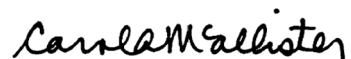
We have audited the financial statements [regulatory basis] of the County of Cumberland as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 18, 2022. 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, 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.

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
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 28, 2022

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized		Adjustments	Passed Through To Subrecipients	Paid or Charged				Balance Dec. 31, 2021	Memo Only	
							From	To		Program or Award	Matching Contribution			2020 Encumbered	Cash Expenditures	2021 Encumbered	Canceled		2021 Cash Receipts	Accumulated Expenditures
Direct Federal Funding																				
US Department of Agriculture																				
USDA Rural Business Development Grant	10.351		N/A	G1-717-510	\$ 26,000.00		1/1/2021	12/31/2021		\$ 26,000.00							\$ 26,000.00			
Program Total									\$ -	26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26,000.00	\$ -	\$ -	\$ -
US Department of Health & Human Services																				
Retired and Senior Volunteer Program (RSVP)	94.002		N/A	A0-787-495	56,537.00	\$ 38,164.00	4/1/2020	3/31/2021	35,508.62	5,000.00				26,678.05			13,830.57	23,935.00	80,870.43	59,884.44
Retired and Senior Volunteer Program (RSVP)	94.002		N/A	A1-787-495-496	75,000.00	38,164.00	4/1/2021	3/31/2022		75,000.00	38,164.00			59,884.44			53,279.56	35,382.00	59,884.44	
Program Total									35,508.62	80,000.00	38,164.00				86,562.49		13,830.57	53,279.56	59,317.00	140,754.87
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations																				
Senior Health Insurance Program	93.779		N/A	A0-787-624	33,000.00		1/1/2019	12/31/2019	728.33					728.33					3,120.00	33,000.00
Senior Health Insurance Program	93.779		N/A	A0-787-624	28,080.00		1/1/2020	12/31/2020	10,358.02					10,358.02					20,491.00	28,080.00
Senior Health Insurance Program	93.779		N/A	A1-787-624	29,500.00		4/1/2021	3/31/2022		29,500.00				19,491.33			10,008.67			
Program Total									11,086.35	29,500.00					30,577.68		10,008.67	23,611.00	61,080.00	
US Department of Justice																				
Criminal Alien Assistance Program	16.606		N/A	G6-759-371	90,724.00		1/1/2016	12/31/2016	9,738.26					(2,385.00)	9,738.26	2,385.00			90,724.00	
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				110,745.00	
Criminal Alien Assistance Program	16.606		N/A	G9-759-371	68,363.00		1/1/2019	12/31/2019	67,573.00					(790.00)	68,165.50	197.50			68,363.00	
Criminal Alien Assistance Program	16.606		N/A	G0-759-371	52,872.00		1/1/2020	12/31/2020		52,872.00					3,977.74	48,894.26			52,872.00	
Program Total									240,928.26					(3,175.00)	192,626.50	51,476.76				322,704.00
FY 2021 Community Policing Development Microgrant Program	16.710		N/A	G1-755-660	118,640.00		10/1/2021	9/29/2022		118,640.00								118,640.00		
Program Total										118,640.00								118,640.00		
Community-Based Violence Prevention Program: Safe & Thriving Communities	16.123		N/A	P7-757-377	737,769.00		10/1/2017	9/30/2020	216,715.00					(129,441.00)	245,321.98	67,356.34		33,477.68	200,408.27	704,291.32
Program Total									216,715.00					(129,441.00)	245,321.98	67,356.34		33,477.68	200,408.27	704,291.32
US Department of Treasury																				
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	N/A	G1-705-355	29,043,867.00		3/3/2021	12/31/2024		29,043,867.00					260,053.77	15,781,673.19		13,002,140.04	14,521,933.50	16,041,726.96
Program Total										29,043,867.00					260,053.77	15,781,673.19		13,002,140.04	14,521,933.50	16,041,726.96
Total Direct Federal Funding									504,238.23	29,298,007.00	38,164.00			(132,616.00)	815,142.42	15,900,506.29	13,830.57	13,243,545.95	14,805,269.77	17,270,557.15
Federal Grants Passed through State Agencies																				
US Department of Agriculture Passed through NJ Department of Agriculture																				
FY 2021 Specialty Crop Block Grant	10.170		Not Available	G1-717-635	40,000.00		10/1/2021	9/29/2024		40,000.00								40,000.00		
Program Total										40,000.00								40,000.00		
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	12.16								12.16			169,403.19
Homeland Security Grant	97.067		066-1005-100-006	G9-747-464	168,590.27		1/1/2019	12/31/2019	14,815.17					(29,025.13)	36,001.53	4,830.00		3,008.77	97,236.02	165,581.50
Homeland Security Grant	97.067		066-1005-100-006	G0-747-464	142,695.09		1/1/2020	12/31/2020	109,200.09						41,953.45			67,246.64	33,495.00	75,448.45
Homeland Security Grant	97.067		066-1005-100-006	G1-747-464	138,210.82		10/1/2021	9/30/2024		138,210.82						28,000.00		110,210.82		28,000.00
Program Total									124,027.42	138,210.82				(29,025.13)	77,954.98	32,830.00	12.16	180,466.23	130,731.02	438,433.14
US Department of Homeland Security Passed through NJ Department of Law and Public Safety																				
Hazard Mitigation Grant	97.039		N/A	G0-747-462	125,000.00		1/1/2020	12/31/2020		125,000.00					45,787.50	37,012.50		42,200.00		82,800.00
Program Total										125,000.00					45,787.50	37,012.50		42,200.00		82,800.00
Emergency Management Performance Grant	97.042		066-1200-100-726	G8-747-369	55,000.00		7/1/2017	6/30/2018	33,119.50					(7,246.75)	35,775.20	4,591.05				55,000.00
Emergency Management Performance Grant	97.042		066-1200-100-726	G9-747-369	55,000.00		7/1/2018	6/30/2019	54,995.67									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	49,083.00					(4,000.00)	4,100.00	32,252.81		16,730.19	55,000.00	38,269.81
Emergency Management Performance Grant	97.042		066-1200-100-726	G1-747-369	55,000.00		7/1/2020	6/30/2021		55,000.00								55,000.00		55,000.00
Program Total									137,198.17	55,000.00				(11,246.75)	39,875.20	36,843.86		126,725.86	110,000.00	93,274.14
Emergency Food and Shelter National Board Program	97.024		N/A	D0-789-501	4,081.00		1/1/2020	12/31/2020	2,098.00						2,098.00				2,872.00	4,081.00
Emergency Food and Shelter National Board Program	97.024		N/A	D0-789-501	20,580.00		1/1/2020	12/31/2020	18,470.00						18,285.37	27.12		157.51	20,580.00	20,422.49
Emergency Food and Shelter National Board Program	97.024		N/A	D1-789-501	1,663.00		1/1/2021	5/31/2021		1,663.00								1,663.00		
Program Total									20,568.00	1,663.00					20,383.37	27.12		1,820.51	23,452.00	24,503.49

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized			Passed Through To Subrecipients	Paid or Charged			Balance Dec. 31, 2021	Memo Only			
							From	To		Program or Award	Matching Contribution	Adjustments		2020 Encumbered	Cash Expenditures	2021 Encumbered		Canceled	2021 Cash Receipts	Accumulated Expenditures	
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	COVID-19	046-4275-100-XXX	A0-787-324	\$ 84,937.00	\$ 500.00	1/1/2020	12/31/2020	\$ 29,010.32			\$ (22,334.00)		\$ (19,801.38)	\$ 25,977.63		\$ 500.07		\$ 62,602.93		
Title III, Part B Grants for Supportive Services & Senior Centers	93.044		046-4275-100-XXX	A0-787-301, 304 & 306	408,871.00	87,172.00	1/1/2020	12/31/2020	111,993.92			(34,101.75)		(12,796.45)	43,653.31		47,035.31		414,905.94		
Title III, Part B Grants for Supportive Services & Senior Centers	93.044	COVID-19	054-7530-100-XXX	A0-787-350	17,830.00		1/1/2020	12/31/2020	14,521.33			(14,521.00)		(1,078.22)	1,078.55			\$ 3,309.00	3,309.00		
Aging Disability Resource Center (CARES)	93.044		046-4275-100-XXX	A1-787-301, 304 & 306	228,658.00	228,130.00	1/1/2021	12/31/2021		\$ 228,658.00	\$ 228,130.00	90,506.00			401,465.39	\$ 14,065.46	\$ 131,763.15	234,859.00	415,530.85		
Title III, Part B Grants for Supportive Services & Senior Centers	93.044	COVID-19	046-4275-100-XXX	A1-787-324	22,334.00	50.00	1/1/2021	12/31/2021			50.00	22,334.00			22,334.00		50.00	22,334.00	44,668.00		
Title III, Part B Grants for Supportive Services & Senior Centers	93.044	COVID-19	054-7530-100-XXX	A1-787-350	2,521.00		1/1/2021	12/31/2021				2,521.00			1,161.81		1,359.19	2,521.00	3,682.81		
Aging Disability Resource Center (CARES)	93.044	COVID-19	054-7530-100-XXX	A1-787-350	2,521.00		1/1/2021	12/31/2021				2,521.00			1,161.81		1,359.19	2,521.00	3,682.81		
Title III, Part B Grants for Supportive Services & Senior Centers	93.044	COVID-19	054-7530-100-133	A1-787-703	22,387.00	50.00	1/1/2021	12/31/2021			22,387.00	50.00			800.00	18,400.00		3,237.00	19,200.00		
Program Total										155,525.57	251,045.00	228,230.00	44,404.25	\$ -	(33,676.05)	496,470.69	32,465.46	47,535.38	136,409.34	263,023.00	963,899.53
Title III, Part C Nutrition Services	93.045	COVID-19	046-4275-100-XXX	A0-787-323	320,409.00	5,000.00	1/1/2020	12/31/2020	51,683.76			(55,971.00)		(33,874.10)	24,587.08		4,999.78		264,438.22		
Title III, Part C Nutrition Services	93.045		046-4275-100-XXX	A0-787-302, 303 & 310	581,014.00	326,706.00	1/1/2020	12/31/2020	231,430.73			(164,270.48)		(149,876.45)	63,146.49		153,890.21		589,559.31		
Title III, Part C Nutrition Services	93.045		046-4275-100-XXX	A1-787-302, 303, 306, & 310	450,157.00	454,230.00	1/1/2021	12/31/2021		450,157.00	454,230.00	107,270.00			536,990.63	111,750.47		362,915.90	139,457.79	648,741.10	
Families First Coronavirus Response Act (FFCRA):																					
Title III, Part C Nutrition Services	93.045	COVID-19	046-4275-100-XXX	A1-787-322, 352, 343, 360	43,670.00	100.00	1/1/2021	12/31/2021				100.00			43,670.00		100.00	43,670.00	87,340.00		
Title III, Part C Nutrition Services	93.045	COVID-19	046-4275-100-XXX	A1-787-323, 352	9,301.00	50.00	1/1/2021	12/31/2021				50.00			9,301.00		50.00	9,301.00	18,602.00		
CAA Supplemental Home Delivered Meals	93.045	COVID-19	046-4275-100-XXX	A1-787-701	77,152.00		1/1/2021	12/31/2021				77,152.00			77,152.00			19,288.00			
Program Total										283,114.49	527,309.00	454,380.00	(60,000.48)		(183,750.55)	754,847.20	111,750.47	158,889.99	363,065.90	211,716.79	1,608,680.63
Aging Cluster Total										438,640.06	778,354.00	682,610.00	(15,596.23)		(217,426.60)	1,251,317.89	144,215.93	206,425.37	499,475.24	474,739.79	2,572,580.16
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				(8,952.00)		(9,581.00)	629.00				13,666.00		
Title III, Part D Disease Prevention & Health Promotion	93.043		046-4275-100-XXX	A1-787-300, 311	12,311.00		1/1/2021	12/31/2021		12,311.00		8,952.00			9,806.90	8,914.00		2,542.10	8,304.00	9,768.90	
Program Total											12,311.00	10,435.90		(9,581.00)	10,435.90	8,914.00		2,542.10	8,304.00	23,434.90	
National Family Caregiver Support, Title III, Part E (Hospice)	93.052	COVID-19	046-4275-100-XXX	A0-787-313	44,097.00	50.00	1/1/2020	12/31/2020		50.00		(97.00)			(97.00)		50.00		44,000.00		
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	245,533.21			(255,075.89)		(32,233.44)	22,690.76				109,135.11		
National Family Caregiver Support, Title III, Part E (Hospice)	93.052	COVID-19	046-4275-100-XXX	A1-787-312			1/1/2021	12/31/2021				97.00			75.00	22.00			97.00		
National Family Caregiver Support, Title III, Part E (Hospice)	93.052		046-4275-100-XXX	A1-787-313, 306	106,451.00		1/1/2021	12/31/2021		106,451.00		15,486.00			100,230.00	4,694.00		17,013.00	104,924.00		
Program Total										245,583.21	106,451.00		(239,589.89)		(32,330.44)	122,995.76	4,716.00	50.00	17,013.00	97.00	258,156.11
Elder Abuse Prevention Interventions Program																					
CRRSA - Enhance Adult Protective Services to Respond to COVID-19	93.747	COVID-19	046-4275-100-XXX	A1-787-351, 390	38,876.00		1/1/2021	12/31/2021		38,876.00		12,000.00			35,075.00	15,801.00		21,719.00	50,876.00		
Program Total											38,876.00		12,000.00			35,075.00	15,801.00		21,719.00	50,876.00	
Medical Assistance Program																					
Federal Financial Participation: In-Home Support Services	93.778		046-4275-100-XXX	A1-787-321	94,889.00		1/1/2021	12/31/2021		94,889.00		243,186.00			19,717.08			318,357.92	338,075.00	19,717.08	
Medicaid Outreach	93.778		046-4275-100-XXX	A1-787-626, 370	9,233.00	50.00	1/1/2021	12/31/2021		9,233.00	50.00	229.00			9,512.00				9,233.00		
Program Total											104,122.00	50.00	243,415.00			29,229.08			318,357.92	347,308.00	19,717.08
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects:																					
ADRC COVID-19 Vaccine Funding	93.048	COVID-19	046-4275-100-XXX	A1-787-702, 371	9,739.00	50.00	1/1/2021	12/31/2021		9,739.00	50.00				6,730.03			3,058.97	6,730.03		
Program Total											9,739.00	50.00				6,730.03			3,058.97	6,730.03	
Temporary Assistance to Needy Families (TANF)																					
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	139,256.56						108,430.56		30,826.00		1,971,191.00		
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	1,251,904.89						771,956.10		479,948.79	862,773.00	996,729.21		
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-21-PV-22	J1-798-420	1,968,904.00		7/1/2021	6/30/2022		1,968,904.00					602,678.26		1,366,225.74	535,144.00	602,678.26		
Program Total										1,391,161.45	1,968,904.00				1,483,064.92		30,826.00	1,846,174.53	1,397,917.00	3,570,598.47	
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	89,708.98				(20,457.44)		106,922.76		3,243.66	100,000.00	196,756.34		
Community Peer Recovery Center	93.788		054-7700-100-249	D2-789-605	100,000.00		10/1/2021	9/30/2022		100,000.00					14,104.84		85,895.16	24,999.00	14,104.84		
County Based Innovation Grant	93.788		054-7700-100-249	D0-789-360	143,554.00		7/1/2020	9/30/2022		71,777.00			(66,388.00)		38,193.00	31,784.00		68,188.00	53,833.00	75,366.00	
Program Total										89,708.98	171,777.00	159,220.60		(86,845.44)	159,220.60	31,784.00		157,326.82	178,832.00	286,227.18	

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized		Adjustments	Passed Through To Subrecipients	Paid or Charged				Balance Dec. 31, 2021	Memo Only	
							From	To		Program or Award	Matching Contribution			2020 Encumbered	Cash Expenditures	2021 Encumbered	Canceled		2021 Cash Receipts	Accumulated Expenditures
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-19-PY-20	J9-798-427	\$ 2,132,296.00		7/1/2019	6/30/2020	\$ 74,679.09					\$ 74,679.09			\$ 94,126.00	\$ 2,132,296.00		
WIA Adult Program	17.258		ET-20-PY-21	J0-798-427	2,434,237.00		7/1/2020	6/30/2021	2,071,546.26					1,233,637.15			\$ 837,909.11	1,596,327.89		
WIA Adult Program	17.258		ET-21-PY-22	J1-798-427	2,234,971.00		7/1/2021	6/30/2022		\$ 2,234,971.00				296,332.15			268,695.00	296,332.15		
WIOA Data Reporting and Analysis	17.258		ET-21-PY-22	J1-798-435	12,971.00		7/1/2020	10/31/2021		12,971.00				12,971.00			12,971.00	12,971.00		
Program Total									2,146,225.35	2,247,942.00	\$ -	\$ -	\$ -	1,617,619.39	\$ -	\$ -	2,776,547.96	1,631,675.00	4,037,927.04	
WIA Dislocated Worker Formula Grants	17.278		ET-19-PY-20	J9-798-428	1,069,979.00		7/1/2019	6/30/2020	40,325.34					52,320.34			1,069,979.00			
WIA Dislocated Worker Formula Grants	17.278		ET-20-PY-21	J0-798-428	1,022,339.00		7/1/2020	6/30/2021	818,196.34					519,658.45			298,537.89	528,323.00	723,801.11	
WIA Dislocated Worker Formula Grants	17.278		ET-21-PY-22	J1-798-428	1,045,534.00		7/1/2021	6/30/2022		1,045,534.00				161,218.66			884,315.34	158,236.00	161,218.66	
Program Total									858,521.68	1,045,534.00				721,202.45			1,182,853.23	738,879.00	1,954,998.77	
WIA Youth Activities	17.259		ET-19-PY-20	J9-798-429	2,242,541.00		7/1/2019	6/30/2020	752,979.41					752,979.41			809,772.00	2,242,541.00		
WIA Youth Activities	17.259		ET-19-PY-20	J0-798-429	2,533,640.00		7/1/2020	6/30/2021	2,267,966.77					1,207,006.22			1,060,960.55	1,231,764.00	1,472,679.45	
WIA Youth Activities	17.259		ET-21-PY-22	J1-798-429	2,334,132.00		7/1/2021	6/30/2022		2,334,132.00				155,388.08			2,178,743.92	120,428.00	155,388.08	
Program Total									3,020,946.18	2,334,132.00				2,115,373.71			3,239,704.47	2,161,964.00	3,870,608.53	
Work Incentive and Opportunity Act (WIOA) Cluster Total									6,025,693.21	5,627,608.00				4,454,195.55			7,199,105.66	4,532,518.00	9,863,534.34	
US Department of Justice, Passed through NJ Department of Law and Public Safety																				
Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19	N/A	P0-757-380	58,008.00		1/1/2020	1/31/2022	626.91					(4,427.49)	4,895.49		158.91	28,377.23	57,849.09	
Program Total									626.91					(4,427.49)	4,895.49		158.91	28,377.23	57,849.09	
Community-Based Violence Prevention Program	16.123		N/A	P0-757-383	499,791.00		10/1/2020	9/30/2023	499,791.00					5,758.61			494,032.39		5,758.61	
Program Total									499,791.00					5,758.61			494,032.39		5,758.61	
Juvenile Justice and Delinquency Prevention Allocation to States	16.540		N/A	P1-757-660	6,656.00		1/1/2020	8/31/2021		6,656.00				795.00			5,861.00	795.00	795.00	
Program Total									6,656.00					795.00			5,861.00	795.00	795.00	
Crime Victim Assistance	16.575	066-1020-100-142	P1-757-371	472,546.00	\$ 118,137.00	10/1/2020	9/30/2021	590,683.00						589,059.84			1,623.16	381,963.49	589,059.84	
Crime Victim Assistance	16.575	066-1020-100-142	P2-757-371	482,868.00	120,717.00	7/1/2021	6/30/2022			482,868.00	120,717.00			123,357.97	3,083.76		477,143.27	89,109.03	126,441.73	
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		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	4,994.70						(2.00)	4,996.70				100,776.30	
Crime Victim Assistance - SART/SANE Program	16.575	066-1020-100-142	P1-757-370	80,865.00	22,789.00	1/1/2021	12/31/2021			80,865.00	22,789.00						2,033.72	78,831.28	101,620.28	
Program Total								612,527.77	563,733.00	143,506.00				(2.00)	814,038.09	3,083.76	21,846.77	480,800.15	549,903.30	1,015,946.08
Violence Against Women Formula Grant	16.588	066-1020-100-246	P1-757-376	37,036.00	12,345.00	7/1/2020	6/30/2021			37,036.00	12,345.00			49,381.00				37,036.00	49,381.00	
Violence Against Women Formula Grant	16.588	066-1020-100-246	P1-757-377	20,911.00	6,970.00	7/1/2020	6/30/2021			20,911.00	6,970.00			27,881.00				20,911.00	27,881.00	
Violence Against Women Formula Grant	16.588	066-1020-100-246	P1-757-379	25,815.00	8,605.00	7/1/2021	6/30/2022			25,815.00	8,605.00			2,976.81			31,443.19		2,976.81	
Program Total									83,762.00	27,920.00				80,238.81			31,443.19	57,947.00	80,238.81	
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	33,753.22									33,753.22		96,220.78	
Residential Substance Abuse Treatment for State Prisoners	16.593	066-1020-100-260	G1-759-363	100,553.00		1/1/2021	12/31/2021			100,553.00	33,550.00			83,817.13			50,285.87	58,658.13	83,817.13	
Program Total								33,753.22	100,553.00	33,550.00				83,817.13			33,753.22	50,285.87	180,037.91	

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized		Adjustments	Passed Through To Subrecipients	Paid or Charged				Balance Dec. 31, 2021	Memo Only	
							From	To		Program or Award	Matching Contribution			2020 Encumbered	Cash Expenditures	2021 Encumbered	Canceled		2021 Cash Receipts	Accumulated Expenditures
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	\$ 199,235.00						\$ 65,937.33		\$ 133,297.67		\$ 65,937.33	
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	\$ 11,538.00		
Passed through the City of Vineland:																				
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P9-757-374	7,027.00		1/1/2019	12/31/2019	2,841.19				\$ (2,650.00)	2,162.05	\$ 300.00		3,029.14	210.81	3,997.86	
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P0-757-374	5,674.60		1/1/2020	12/31/2020										213.60	5,674.60	
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P1-757-374	6,048.00		10/1/2019	9/30/2023			6,048.00				787.29		5,260.71	181.44	787.29	
Program Total																				
									202,076.19	17,586.00	\$ -	\$ -	\$ -	(2,650.00)	68,886.67	300.00	\$ -	153,125.52	12,143.85	76,397.08
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							128,268.67	82,178.33		128,268.67	
Program Total																				
									210,447.00							128,268.67	82,178.33		128,268.67	
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			135,000.00	135,000.00	
Program Total																				
									135,000.00						135,000.00			135,000.00	135,000.00	
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	71,032.32			67,545.20		(585.00)	17,304.37	7,955.53		113,902.62	44,921.38	
Operation Helping Hand	93.354		066-1000-100-200	P0-757-377	62,500.00		1/1/2020	12/31/2020	36,117.94			(32,424.96)		(1,646.93)	5,339.91			40,625.00	62,500.00	
FY20 Operation Helping Hand	93.354		066-1000-100-200	P1-757-378	47,619.00		9/1/2020	8/31/2021			47,619.00		(35,120.24)		12,438.76	60.00		47,619.00	47,619.00	
Program Total																				
									107,150.26	47,619.00	-	-	-	(2,231.93)	35,083.04	8,015.53		113,902.62	88,244.00	155,040.38
US Department of Transportation, Passed through NJ Transit																				
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	526,691.15						264,880.39		261,810.76	114,386.07	294,434.24	
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509		NJ-21-X009	A1-787-451/452	531,654.00		7/1/2021	6/30/2022		531,654.00					18,639.13		513,014.87			
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	COVID-19	NJ-20-X009	A0-787-461	1,163,944.00		7/1/2020	6/30/2021	822,460.46						(33,267.86)	213,736.97	8,000.00	633,991.35	514,433.83	529,952.65
Program Total																				
									1,349,151.61	531,654.00					(33,267.86)	497,256.49	8,000.00	1,408,816.98	628,819.90	824,386.89
Federal Transit Cluster																				
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	284,167.85					(3,476.90)	143,806.91			143,837.84	961,861.44	1,295,411.16
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A1-787-436	1,020,000.00	401,249.00	1/1/2021	12/31/2021		1,020,000.00	401,249.00				1,082,695.91	8,352.96		330,200.13	1,091,048.87	
Program Total / Federal Transit Cluster Total																				
									284,167.85	1,020,000.00	401,249.00			(3,476.90)	1,226,502.82	8,352.96	143,837.84	330,200.13	961,861.44	2,386,460.03
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)			23,010.37		72,489.63	
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	29,034.01								29,034.01		66,465.99	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research																				
	20.505		N/A	G0-717-431	76,400.00	19,100.00	1/1/2020	12/31/2020		76,400.00	19,100.00				90,533.05		4,966.95		72,204.68	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research																				
	20.505		N/A	G1-717-431	82,560.00	20,640.00	1/1/2021	12/31/2021			82,560.00	20,640.00						103,200.00	7,543.96	
Program Total																				
									52,015.40	158,960.00	39,740.00			(28.98)	90,533.05		57,011.33	103,200.00	79,748.64	138,955.62
US Department of Transportation, Passed through NJ Department of Transportation Highway Planning and Construction Cluster																				
Highway Planning and Construction:																				
Federal Hwy Admin, Milvile Signals	20.205		078-6300-480-XXX	R7-768-431	\$159,719.00		1/1/2017	12/31/2017		0.90				(5,018.08)	2,819.45	2,198.63		0.90	159,718.10	
Federal Hwy Admin, Traffic Signals	20.205		078-6300-480-XXX	R7-768-435	49,732.00		1/1/2017	12/31/2017		42,192.42								42,192.42	7,539.58	
Federal Hwy Admin, Systematic High Tractor Treatment	20.205		078-6300-480-XXX	R8-768-433	2,340,826.00		1/1/2018	12/31/2018		902,491.75				(45,151.12)	45,151.12		902,491.75	349,356.50	1,438,334.25	
Federal Hwy Admin, 2019 Greenview/Stowcreek	20.205		078-6320-480-XXX	R9-768-431	2,954,077.00		1/1/2019	12/31/2019				89,489.23		(1,062,958.35)	599,469.60		562,977.98	2,453,650.04	2,391,099.02	
Federal Hwy Admin, 2019 Flashers	20.205		078-6320-480-XXX	R9-768-432	1,099,154.00		1/1/2019	12/31/2019				288,378.49		(465,092.89)	435,428.58		318,042.80	858,492.91	781,111.20	
Federal Hwy Admin, Systematic High Tractor Treatment	20.205		078-6300-480-XXX	R0-768-433	2,910,863.00		1/1/2019	12/31/2019		1,050,636.97				(206,631.22)	206,631.22		1,050,636.97	474,699.14	1,860,226.03	
Federal Hwy Admin, 2020 Federal Road Program	20.205		078-6300-480-XXX	R0-768-433	2,200,365.00		1/1/2020	12/31/2020		2,200,365.00					1,677,289.76	317,177.89	205,897.35	1,239,457.80	1,994,467.65	
Federal Hwy Admin, Traffic Signal Improvements	20.205		078-6300-480-XXX	R0-768-435	810,892.00		1/1/2020	12/31/2020		810,892.00							589,967.00	220,925.00	589,967.00	
Surface Transportation Block Grant, 2021 Federal Road Program																				
	20.205		078-6300-480-XXX	R1-768-431	2,100,000.00						2,100,000.00							2,100,000.00		
Highway Safety Improvement Program, C.R. 621 Roundabout ROW	20.205		078-6300-480-XXX	R1-768-432	66,355.95						66,355.95							66,355.95		
Highway Planning and Construction, Newport Streetscape Improvements	20.205		078-6300-480-XXX	R1-768-434	320,608.71							320,608.71					320,608.71		320,608.71	
Program Total / Highway Planning and Construction Cluster Total																				
									5,006,579.04	2,486,964.66		377,867.72		(1,784,851.66)	2,956,789.73	1,229,952.23		5,469,521.12	5,378,083.07	9,543,071.54

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized			Passed Through To Subrecipients	Paid or Charged			Balance Dec. 31, 2021	Memo Only			
							From	To		Program or Award	Matching Contribution	Adjustments		2020 Encumbered	Cash Expenditures	2021 Encumbered		Canceled	2021 Cash Receipts	Accumulated Expenditures	
US Department of Treasury, Passed through the South Jersey Economic Development District																					
Coronavirus Relief Fund	21.019	COVID-19	N/A	JO-798-698	\$ 50,000.00		2/1/2021	6/30/2022		\$ 50,000.00				\$ 41,716.44		\$ 8,283.56	\$ 24,958.64	\$ 41,716.44			
Program Total										\$ -	50,000.00	\$ -	\$ -	\$ -	\$ -	41,716.44	\$ -	\$ -	8,283.56	24,958.64	41,716.44
US Department of Treasury, Passed through the South Jersey Economic Development District																					
Coronavirus Relief Fund	21.019	COVID-19	062-4545-100-393	JO-798-699	64,649.00		11/1/2020	12/30/2020		64,649.00				23,142.00		41,507.00		23,142.00	23,142.00		
Program Total										64,649.00				23,142.00		41,507.00		23,142.00	23,142.00		
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	\$ 15,000.00	1/1/2018	9/30/2022		29,271.60	15,000.00			(37,340.00)	51,187.00	22,240.00	8,184.60		246,815.40		
Community Development Block Grant																					
Emergency Housing Repairs	14.228		N/A	G9-705-601	359,576.00	63,455.00	1/1/2019	6/30/2022		405,031.00				(13,000.00)	282,883.22	40,928.98	94,218.80	65,992.71	328,812.20		
Community Development Block Grant																					
Emergency Housing Repairs (Septic Program)	14.228		N/A	G1-705-601	292,820.00	29,282.00	1/1/2021	12/31/2022		292,820.00	29,282.00						322,102.00				
Community Development Block Grant													301,431.00		301,431.00				301,431.00		
CARES (CDBG-CV1) Act	14.228	COVID-19	N/A	G1-705-361	301,431.00		1/1/2021	12/31/2022		301,431.00			301,431.00		301,431.00						
Community Development Block Grant																					
CARES (CDBG-CV2) Act	14.228	COVID-19	N/A	G1-705-362	839,136.00		1/1/2021	12/31/2022		839,136.00			387,000.00		249,055.68	279,599.32	310,481.00		528,655.00		
Program Total										473,765.56	1,433,387.00	44,282.00	688,431.00	(50,340.00)	884,556.90	342,768.30	774,449.36	65,992.71	1,516,688.75		
Total Federal Financial Awards Passed Through the State of New Jersey											18,579,792.31	15,618,539.48	1,372,957.00	378,096.60	688,431.00	(2,267,732.18)	14,685,276.05	535,269.69	20,955,685.97	15,319,293.22	33,600,617.94
Total Federal Financial Awards - Grant Fund											19,084,030.54	44,916,546.48	1,411,121.00	378,096.60	688,431.00	(2,400,348.18)	15,500,418.47	17,941,392.15	34,199,231.92	30,124,562.99	50,871,175.09
U.S. Department of the Treasury passed through the New Jersey Department of Community Affairs																					
Coronavirus Relief Fund - Local Government Emergency Fund	21.019	COVID-19	022-8030-100-081	01-ZZ-204-030-001	1,365,162.44		3/1/2020	12/30/2020						(394,355.35)	394,355.35				1,365,162.44		
Coronavirus Relief Fund - Local Government Emergency Fund	21.019	COVID-19	022-8030-100-081	01-ZZ-204-030-001	900,000.00		3/1/2020	3/31/2021		102,700.00				(797,300.00)	900,000.00		900,000.00		900,000.00		
U.S. Department of the Treasury passed through the New Jersey Department of State, Division of Elections																					
Coronavirus Relief Fund - Local Government Emergency Fund	21.019	COVID-19	074-2525-100-034	1-01-20-708-201-501	7,450.00		3/1/2020	3/31/2021		7,450.00					7,450.00		7,450.00		7,450.00		
Coronavirus Relief Fund - Local Government Emergency Fund	21.019	COVID-19	074-2505-100-142	20-704-200 / 08-711-002	16,638.98		3/1/2020	3/31/2021		16,638.98					16,638.98		3,300.00		16,638.98		
U.S. Department of the Treasury passed through the New Jersey Department of Law and Public Safety																					
Coronavirus Relief Fund - County CARES Relief Funds	21.019	COVID-19	066-1200-100-C58	01-ZZ-204-050-030	357,500.00		3/1/2020	3/31/2021						(353,864.13)	353,864.13				357,500.00		
U.S. Department of the Treasury passed through the New Jersey Department of Corrections																					
Coronavirus Relief Fund - County CARES Relief Funds	21.019	COVID-19	026-7025-100-341	1-01-08-759-001	250,046.00		3/1/2020	3/31/2021		138,074.00					138,074.00		138,074.00		250,046.00		
Program Total										102,700.00	162,162.98		(1,545,519.48)	1,810,382.46			1,048,824.00		2,896,797.42		
U.S. Department of Health and Human Services passed through the New Jersey Department of Health																					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19	046-4230-100-547	01-ZZ-204-050-020	904,493.00		3/1/2020	6/30/2021						(902,499.30)	452,419.75		450,079.55		454,413.45		
Program Total														(902,499.30)	452,419.75		450,079.55		454,413.45		
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	COVID-19	066-1200-100-C50	01-ZZ-204-040-000	513,022.15		3/13/2020	12/31/2020		4,126.22					4,126.22			500,520.72	513,022.15		
Program Total										4,126.22					4,126.22			500,520.72	513,022.15		
Total Federal Financial Awards - Current Fund											102,700.00	166,289.20		(2,448,018.78)	2,266,928.43		450,079.55		1,549,344.72	3,864,233.02	
US Department of Justice - Direct Funding																					
Equitable Sharing Program	16.922		N/A	37-TT-757-000-007	18,481.59		1/1/2021	12/31/2021		78,799.40	18,481.59				17,255.34	575.86	79,449.79	18,481.59	17,255.34		
Program Total										78,799.40	18,481.59				17,255.34	575.86	79,449.79	18,481.59	17,255.34		
Total Federal Financial Awards - Trust Fund											78,799.40	18,481.59				17,255.34	575.86	79,449.79	18,481.59	17,255.34	

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance Listing Number	Additional Award Identification	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized			Passed Through To Subrecipients	Paid or Charged		Canceled	Balance Dec. 31, 2021	Memo Only												
						From	To	Program or Award		Matching Contribution	Adjustments	2020 Encumbered		Cash Expenditures	2021 Encumbered			2021 Cash Receipts	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)																														
Public Assistance:																														
Temporary Assistance for Needy Families (TANF)	93.558		1602NJTANF	20-41-790	\$ 1,645,920.00	\$ 68,334.44	1/1/2021	12/31/2021		\$ 1,645,920.00					\$ 1,645,920.00		\$ 1,645,920.00	\$ 1,714,254.44												
Temporary Assistance for Needy Families (TANF)	93.558	COVID-19	1602NJTANF	20-41-790	507,900.00		3/11/2021	12/31/2021		507,900.00					507,900.00		507,900.00	507,900.00												
Administrative cost relating to Public Assistance:																														
Temporary Assistance for Needy Families (TANF)	93.558		1602NJTANF	20-27-790	2,270,921.00	5,647,866.00	1/1/2021	12/31/2021		2,270,921.00					2,270,921.00		2,270,921.00	7,918,787.00												
Program Total									\$ -	4,424,741.00	\$ -	\$ -	\$ -	\$ -	4,424,741.00	\$ -	\$ -	4,424,741.00	10,140,941.44											
Administrative cost relating to Public Assistance:																														
Child Support Enforcement - Title IV-D	93.563		1604NJCSES	20-27-790	1,641,831.00		1/1/2021	12/31/2021		1,641,831.00					1,641,831.00		1,641,831.00	1,641,831.00												
Social Services Block Grant - Title XX	93.667		N/A	20-27-790	306,719.00		1/1/2021	12/31/2021		306,719.00					306,719.00		306,719.00	306,719.00												
Children's Health Insurance Program	93.767		1605NJ5021	20-27-790	209,939.00		1/1/2021	12/31/2021		209,939.00					209,939.00		209,939.00	209,939.00												
Program Total / Administrative cost relating to Public Assistance										2,158,489.00					2,158,489.00		2,158,489.00	2,158,489.00												
Medicaid Cluster																														
NJ Division of Family Development:																														
Medical Assistance Program	93.778		1605NJ5MAP	20-27-790	6,667,165.00		1/1/2021	12/31/2021		6,667,165.00					6,667,165.00		6,667,165.00	6,667,165.00												
NJ Division of Medical Assistance and Health Services:																														
Administrative costs relating to Public Assistance	93.778		1605NJ5MAP	20-27-790	419,777.00		1/1/2021	12/31/2021		419,777.00					419,777.00		419,777.00	419,777.00												
Medical Assistance Program																														
Program Total / Medicaid Cluster										7,086,942.00					7,086,942.00		7,086,942.00	7,086,942.00												
Social Security Administration, Passed through Cumberland County																														
Disability Insurance / SSI Cluster																														
Supplemental Security Income	96.006		N/A	20-42-790	68,830.00	486,667.00	1/1/2021	12/31/2021		68,830.00					68,830.00		68,830.00	555,497.00												
Program Total / Disability Insurance / SSI Cluster Total										68,830.00					68,830.00		68,830.00	555,497.00												
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	COVID-19	054-7550-100-567	20-27-GRT-901	113,372.58		12/27/2021	12/21/2022		113,372.58							113,372.58	113,372.58	113,372.58											
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		1NJ400404	20-27-790	4,013,922.00		1/1/2021	12/31/2021		4,013,922.00					4,013,922.00		4,013,922.00	4,013,922.00												
Program Total / SNAP Cluster Total										4,127,294.58					4,013,922.00		113,372.58	4,127,294.58	4,127,294.58											
Total Federal Financial Awards - Department of Social Services																														
Total Federal Financial Awards - All Funds																														
																			\$ 19,265,529.94	\$ 62,967,613.85	\$ 1,411,121.00	\$ 378,096.60	\$ 688,431.00	\$ (4,848,366.96)	\$ 35,537,526.24	\$ 17,941,968.01	\$ 999,179.81	\$ 34,392,054.29	\$ 49,558,685.88	\$ 78,821,827.47

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, 2021

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2021	Memo Only		Accumulated Expenditures
					From	To		Program or Award	Matching Contribution		2020 Encumbered	Cash Expenditures	2021 Encumbered			2021 Cash Receipts	Passed Through to Subrecipients	
Department of Health																		
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	\$ 8,498.86				\$ (30,933.33)	\$ 38,432.19	\$ 1,000.00		\$ -	\$ 409,495.00		\$ 467,797.00
Comprehensive Alcohol	046-4290-100-162 / 046-4290-760-001	D1-789-602	427,030.00	61,631.00	1/1/2021	12/31/2021		\$ 427,030.00	\$ 61,631.00			406,319.23	25,086.03		57,255.74			
Program Total / Total Department of Health							8,498.86	427,030.00	61,631.00	\$ -	(30,933.33)	444,751.42	26,086.03	\$ -	57,255.74	409,495.00	\$ -	467,797.00
Department of Children and Family																		
Children System of Care (Navigator)	016-1620-100-007	D9-789-601	200,000.00		7/1/2019	6/30/2020	4,600.32				(295.28)	(2,831.73)		7,727.33				192,272.67
Children System of Care (Children's Initiative)	016-1620-100-007	D1-789-353	55,311.00		1/1/2021	6/30/2022		55,311.00				31,256.49			24,054.51	36,874.00		31,256.49
Children System of Care (Promising Path to Success 2.0)	016-1620-100-007	D2-789-353	10,000.00		10/1/2021	9/29/2022		10,000.00							10,000.00			
Program Total							4,600.32	65,311.00			(295.28)	28,424.76		7,727.33	34,054.51	36,874.00		223,529.16
Children & Family Prevention Planning	016-1630-100-032/016-1610-	D0-789-633	300,000.00		7/1/2020	6/30/2021					(50,422.21)	39,937.18			10,485.03			289,514.97
Children & Family Prevention Planning	016-1630-100-032/016-1610-	D1-789-633	450,000.00		1/1/2021	6/30/2022		450,000.00				236,237.03	201,262.97		12,500.00	325,000.00		437,500.00
Program Total								450,000.00			(50,422.21)	276,174.21	201,262.97		22,985.03	325,000.00		727,014.97
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D0-789-355	120,383.00	7,462.00	1/1/2018	12/31/2018	1,857.31				(165.39)	1,831.74			190.96			127,654.04
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D1-789-355	94,365.00	11,575.00	1/1/2021	6/30/2022		94,365.00	11,575.00			58,349.77	36.47		47,553.76	68,156.00		106,607.00
Program Total							1,857.31	94,365.00	11,575.00		(165.39)	60,181.51	36.47		47,744.72	68,156.00		186,040.28
Child Advocacy Development Grant	016-1610-100-133	P9-757-375/376	543,858.00		1/1/2019	12/31/2019	39,533.23				(140,000.00)	42,674.30			136,858.93			406,999.07
Child Advocacy Development Grant	016-1610-100-133	P0-757-375/376	275,900.00		1/1/2020	12/31/2020	63,571.06				(84,125.46)	71,010.55	315.71		76,370.26			199,529.74
Child Advocacy Development Grant	016-1610-100-133	P1-757-375/376	220,000.00		1/1/2021	6/30/2021		220,000.00				137,656.00	82,344.00			220,000.00		220,000.00
Program Total							103,104.29	220,000.00			(224,125.46)	251,340.85	82,659.71		213,229.19	220,000.00		826,528.81
Total Department of Children and Family							109,561.92	829,676.00	11,575.00		(275,008.34)	616,121.33	283,959.15	7,727.33	318,013.45	650,030.00		1,963,113.22
Governor's Council on Alcohol and Drug Abuse																		
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D9-789-696	283,155.00		1/1/2019	12/31/2019	19,951.91				(76,547.10)	301.99			96,197.02	87,721.87		186,957.98
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D0-789-696	106,607.00		1/1/2020	12/31/2020	54,626.57				(42,811.00)	84,035.48	13,402.09					106,607.00
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D1-789-696	142,142.00		7/1/2021	6/30/2022		142,142.00				36,378.43	79,292.58		26,470.99			115,671.01
Program Total / Total Governor's Council on Alcohol and Drug Abuse							74,578.48	142,142.00			(119,358.10)	120,715.90	92,694.67		122,668.01	87,721.87		409,235.99
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	(60,365.85)							(60,365.85)				815,032.85
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	56,682.92				(62,190.50)	45,140.53			73,732.89			751,212.11
Social Services for the Aging - Area Plan	046-4275-100-XXX	A1-787-3XX	665,016.00	166,957.00	1/1/2021	12/31/2021		665,016.00	166,957.00			675,875.10	33,457.39		122,640.51	565,467.00		709,332.49
Program Total							(3,682.93)	665,016.00	166,957.00		(62,190.50)	721,015.63	33,457.39	13,367.04	122,640.51	565,467.00		2,275,577.45
Commission for the Blind and Visually Impaired																		
Enrichment Center - Area Plan	016-1610-100-XXX	A0-787-348	79,245.00	15,296.00	1/1/2020	12/31/2020	12,127.48				(10,641.59)	2,199.77		20,569.30		9,059.00		73,971.70
Enrichment Center - Area Plan	016-1610-100-XXX	A1-787-348	79,245.00	15,246.00	1/1/2021	12/31/2021		79,245.00	15,296.00			65,316.94	8,438.20		20,785.86	66,037.00		73,705.14
Enrichment Center	016-1610-100-XXX	A0-787-613	27,145.00		1/1/2020	12/31/2020									20,895.00			27,145.00
Enrichment Center	016-1610-100-XXX	A1-787-613	27,145.00		1/1/2021	12/31/2021		27,145.00				27,136.52		8.48	12,272.00			27,136.52
Program Total							12,127.48	106,390.00	15,296.00		(10,641.59)	94,653.23	8,438.20	20,569.30	20,794.34	108,263.00		201,958.36
Outreach - Area Plan																		
	054-7530-100-066	A0-787-626	9,395.00		1/1/2020	12/31/2020	228.88			(228.88)								9,395.00
Program Total							228.88			(228.88)								9,395.00
Division of Disability Services																		
Personal Assistance	054-7545-100-005	A0-787-347	35,501.20		1/1/2020	12/31/2020	2,831.38					(4,247.30)		7,078.68				28,422.52
Personal Assistance	054-7545-100-005	A1-787-347	18,468.00		1/1/2021	12/31/2021		18,468.00				14,217.16	1,500.00		2,750.84	14,347.92		15,717.16
Program Total							2,831.38	18,468.00				9,969.86	1,500.00	7,078.68	2,750.84	14,347.92		44,139.68
Division of Family Development																		
Social Services for the Homeless	054-7550-100-072	D9-789-614	1,105,000.00		1/1/2019	12/31/2020	17,545.14				(121,049.38)	138,485.52		109.00	686,913.00			1,104,891.00
Social Services for the Homeless	054-7550-100-072	D1-789-614	830,500.00		1/1/2021	12/31/2021		830,500.00				640,012.19	188,815.00	1,672.81				828,827.19
Social Services for the Homeless (Code Blue)	054-7550-100-072	D0-789-615	50,000.00		7/1/2020	6/30/2021					(4,000.00)	4,000.00						50,000.00
Program Total							17,545.14	830,500.00			(125,049.38)	782,497.71	188,815.00		1,781.81	686,913.00		1,983,718.19
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	147,412.97				(179,318.74)	102,532.59		224,199.12				175,714.88
Medical Assisted Treatment Initiative	054-7700-760-242	G1-759-364	399,914.00		7/1/2021	6/30/2022		399,914.00				69,987.37	116,885.43		213,041.20	175,670.88		186,872.80
Program Total							147,412.97	399,914.00			(179,318.74)	172,519.96	116,885.43	224,199.12	213,041.20	175,670.88		362,587.68

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2021

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized		Adjustments	Paid or Charged			Balance Dec. 31, 2021	Memo Only			
					From	To		Program or Award	Matching Contribution		2020 Encumbered	Cash Expenditures	2021 Encumbered		Canceled	2021 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
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	\$ 3,425.47					\$ 1,418.17		\$ 2,007.30	\$ 23,819.00		\$ 23,818.70	
Special Transportation Initiative	054-7550-100-291	J1-798-418	25,826.00		1/1/2021	12/31/2021		\$ 25,826.00				24,729.58		\$ 1,096.42	12,362.00		24,729.58	
Program Total							3,425.47	25,826.00	\$ -	\$ -	\$ -	26,147.75	\$ -	2,007.30	1,096.42	36,181.00	\$ -	48,548.28
Total Department of Human Services							179,888.39	2,046,114.00	182,253.00	(228.88)	(377,200.21)	1,806,804.14	349,096.02	267,221.44	362,105.12	1,586,842.80		4,925,924.64
Department of Environmental Protection																		
Clean Communities	042-4900-765-005	G1-770-632	183,538.16		1/1/2021	12/31/2021		183,538.16				183,538.16			183,538.16	183,538.16	183,538.16	
Program Total								183,538.16				183,538.16			183,538.16	183,538.16	183,538.16	
Total Department of Environmental Protection								183,538.16				183,538.16			183,538.16	183,538.16	183,538.16	
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	1,272.00					1,272.00					8,972.00	
Program Total							1,272.00					1,272.00					8,972.00	
NJ Historic Trust - Courthouse Preservation	Not Available	G0-705-602	50,000.00	\$ 17,000.00	1/1/2020	12/31/2020	334.00				(42,691.50)	39,922.50	2,769.00	334.00	40,000.00		66,666.00	
Program Total							334.00				(42,691.50)	39,922.50	2,769.00	334.00	40,000.00		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	233.72				(844.75)	844.75		233.72			93,785.28	
Program Total							233.72				(844.75)	844.75		233.72			93,785.28	
Council on the Arts, Local Arts	074-2530-100-032	G9-717-691	121,974.00		7/1/2019	6/30/2020					(1,500.00)	1,500.00			12,198.00		121,974.00	
Council on the Arts, Local Arts	074-2530-100-032	G0-717-691	121,974.00		7/1/2020	6/30/2021	2,000.00				(25,220.00)	27,220.00			101,579.00		121,974.00	
Council on the Arts, Local Arts	074-2530-100-032	G1-717-691	126,974.00		1/1/2021	12/31/2021		126,974.00				88,986.38	37,987.50	0.12	101,579.00		126,973.88	
Program Total							2,000.00	126,974.00			(26,720.00)	117,706.38	37,987.50	0.12	113,777.00		370,921.88	
Historical Commission	074-2540-100-105	G0-717-625	18,857.00		7/1/2020	6/30/2021					(2,907.00)	2,907.00			2,828.25		18,857.00	
Historical Commission	074-2540-100-105	G1-717-625	28,857.00		1/1/2021	12/31/2021		28,857.00				23,751.25	5,105.75		24,528.45		28,857.00	
Program Total								28,857.00			(2,907.00)	26,658.25	5,105.75		27,356.70		47,714.00	
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)			2,477.65			17,522.35	
South Shore Destination Marketing	074-2510-100-013	G9-795-694	20,000.00		7/1/2019	6/30/2020	182.20							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					(900.00)	900.00					25,000.00	
South Shore Destination Marketing	074-2510-100-013	G1-717-694	25,000.00		1/1/2021	12/31/2021		25,000.00				24,728.00		272.00	25,000.00		24,728.00	
Program Total							209.85	25,000.00			(3,350.00)	25,628.00		2,659.85	272.00	25,000.00	87,068.15	
County Comprehensive Farmland Preservation Plan	Not Available	G1-717-630	30,000.00		1/1/2021	12/31/2029		30,000.00							30,000.00			
Program Total								30,000.00							30,000.00			
Total Department of State							4,049.57	210,831.00			(76,513.25)	212,031.88	45,862.25	2,893.57	30,606.12	206,133.70	675,127.31	
Department of Law and Public Safety																		
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G0-747-662	132,565.00		9/12/2019	6/30/2020	11,029.23					(1,879.41)		12,908.64	11,402.84		119,656.36	
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G1-747-662	130,848.00		1/6/2021	6/4/2021		130,848.00				118,496.56		12,351.44	115,877.60		118,496.56	
Program Total							11,029.23	130,848.00				116,617.15		25,260.08	127,280.44		238,152.92	
State/Community Partnership	100-066-1500-021	D9-789-351	432,107.00		1/1/2019	12/31/2019					(21,560.03)			21,560.03			410,546.97	
State/Community Partnership	100-066-1500-021	D0-789-351	432,107.00		1/1/2020	12/31/2020					(117,469.61)	63,430.91		54,038.70	143,333.12		378,068.30	
State/Community Partnership	100-066-1500-021	D1-789-351	432,107.00		1/1/2021	12/31/2021		432,107.00				233,898.26	175,771.36	22,437.38	170,980.47		409,669.62	
Program Total								432,107.00			(139,029.64)	297,329.17	175,771.36	75,598.73	22,437.38	314,313.59	1,198,284.89	
SFY 2021 Governor Phil Murphy Budget - Operation Helping Hand	Not Available	P1-757-378	90,476.19		9/1/2021	8/31/2022		90,476.19				7,219.66	487.50		82,769.03		7,707.16	
Program Total								90,476.19				7,219.66	487.50		82,769.03		7,707.16	

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 For the Year Ended December 31, 2021

State Grantor / Pass-Through Grantor / Program	State GIMS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized			Paid or Charged				Balance Dec. 31, 2021	Memo Only					
					From	To		Program or Award	Matching Contribution	Adjustments	2020 Encumbered	Cash Expenditures	2021 Encumbered	Canceled		2021 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					\$ (346.76)		\$ 346.76				\$ 119,653.24				
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D0-789-632	120,000.00		1/1/2020	12/31/2020					(40,247.58)	\$ 13,816.23	26,431.35	\$ 8,878.45	\$ 35,653.16		93,568.65				
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D1-789-632	120,000.00		1/1/2021	12/31/2021		\$ 120,000.00				70,081.76	41,039.79		58,604.28		111,121.55				
Program Total							\$ -	-	120,000.00	\$ -	-	\$ -	(40,594.34)	83,897.99	41,039.79	26,778.11	8,878.45	94,257.44	\$ -	-	324,343.44
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						
Department of Corrections (County Jail)	066-1020-718-001	G1-759-669	9,646.03		1/1/2021	12/31/2021		9,646.03							9,646.03	9,646.03					
Body Armor Replacement																					
County Prosecutor	066-1020-718-001	P1-757-669	2,832.55		1/1/2021	12/31/2021		2,832.55				2,832.55				2,832.55				2,832.55	
Body Armor Replacement																					
County Sheriff	066-1020-718-001	G7-755-669	5,099.29		1/1/2017	12/31/2017	2,999.28								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						
County Sheriff	066-1020-718-001	G1-755-669	4,305.73		1/1/2021	12/31/2021		4,305.73							4,305.73	4,305.73					
Program Total							29,530.08	16,784.31				2,832.55			43,481.84	16,784.31				4,932.56	
SFY21 Body-Worn Camera Grant Program																					
County Sheriff	Not Available	G1-755-390	81,520.00		1/1/2021	12/31/2025		81,520.00				31,216.82		38,900.58	50,303.18					31,216.82	
County Prosecutor	Not Available	P1-757-390	40,760.00		1/1/2021	12/31/2025		40,760.00							1,859.42					38,900.58	
Program Total								122,280.00				31,216.82	38,900.58		52,162.60					70,117.40	
Total Department of Law and Public Safety							40,559.31	912,495.50			(179,623.98)	539,113.34	256,199.23	102,376.84	234,989.38	552,635.78				1,843,538.37	
Department of Transportation																					
Transportation Trust Fund - 2016	078-6320-480-XXXX	R6-768-642	3,846,900.00		1/1/2016	12/31/2016					(40,489.98)	40,489.98								3,846,900.00	
Transportation Trust Fund - 2018	078-6320-480-XXXX	R7-768-646	7,876,914.00		1/1/2018	12/31/2018					(319,968.04)	319,968.04			66,312.49					7,876,914.00	
Transportation Trust Fund - 2019	078-6320-480-XXXX	R8-768-646	7,876,914.00		1/1/2019	12/31/2019					(6,096,534.36)	5,248,918.80	847,615.56							7,876,914.00	
Transportation Trust Fund - 2020	078-6300-480-XXXX	R0-768-646	7,966,811.00		1/1/2020	12/31/2020	6,671,564.74				(1,295,246.26)	1,280,586.55	1,518,325.53	5,167,898.92	941,981.13					2,798,912.08	
Transportation Trust Fund - 2021	078-6300-480-XXXX	R0-768-644	7,858,998.00		1/1/2020	12/31/2020	7,858,998.00								7,858,998.00						
Transportation Trust Fund - 2022	078-6320-480-XXXX	R1-768-644	7,777,405.00		1/1/2021	12/31/2023		7,777,405.00							7,777,405.00						
State Share - FHA - 2019	078-6320-480-XXXX	R9-768-432	2,954,077.00		1/1/2019	12/31/2019	89,489.23			(89,489.23)										2,954,077.00	
State Share - FHA - 2019 Flashers	078-6320-480-XXXX	R9-768-432	1,099,154.00		1/1/2019	12/31/2019	288,378.49			(288,378.49)										1,099,154.00	
Local Freight Impact Fund	078-6320-480-XXXX	R9-768-641	1,400,000.00	\$ 639,518.65	1/1/2019	12/31/2019	1,400,000.00	639,518.65			1,081,475.77	958,042.88			1,050,000.00				2,039,518.65		
FY21 Local Freight Impact Fund (CR 614 - James Moore Road)	078-6320-480-XXXX	R1-768-641	800,000.00		1/1/2021	12/31/2023		800,000.00					800,000.00		600,000.00					800,000.00	
FY21 Local Freight Impact Fund (CR 646 - Port Elizabeth-Cumberland Road)	078-6320-480-XXXX	R1-768-642	1,202,000.00		1/1/2021	12/31/2023		1,202,000.00					1,202,000.00		901,500.00					1,202,000.00	
Discretionary Aid, Broad Street Signal	078-6320-480-XXXX	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-XXXX	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-XXXX	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-XXXX	R7-768-645	1,000,000.00		1/1/2017	12/31/2017	641,372.37								641,372.37					358,627.63	
Local Bridge 2019	078-6320-480-XXXX	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-XXXX	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-XXXX	R0-768-647	300,813.00		1/1/2020	12/31/2020	300,813.00								300,813.00						
Program Total / Total Department of Transportation							20,885,910.83	9,779,405.00	639,518.65	(377,867.72)	(7,752,238.64)	7,971,439.14	5,325,983.97		25,381,782.29	3,559,793.62				30,853,017.36	
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	9,533.61			(9,533.61)										336,784.39	
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A0-787-673	577,424.74		1/1/2020	12/31/2020	343,292.09				(3,447.68)	9,824.65		44,034.52	292,880.60	83,850.64				240,509.62	
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A1-787-673	421,664.00		1/1/2021	12/31/2021		421,664.00		9,533.61		179,366.41	1,890.31		249,940.89	132,631.92				181,256.72	
Program Total							352,825.70	421,664.00			(3,447.68)	189,191.06	1,890.31	44,034.52	542,821.49	216,482.56				758,550.73	
NJ-Job Access & Reverse Commute	Not Available	J0-798-424	433,060.00		7/1/2019	6/30/2020														433,060.00	
NJ-Job Access & Reverse Commute	Not Available	J1-798-424	440,000.00		7/1/2020	6/30/2021	229,937.02					229,937.02			329,098.14					440,000.00	
NJ-Job Access & Reverse Commute	Not Available	J2-798-424	464,352.00		7/1/2021	6/30/2022		464,352.00				256,717.57			207,634.43	128,358.75				256,717.57	
Program Total							229,937.02	464,352.00				486,654.59			207,634.43	457,456.89				1,129,777.57	
Total New Jersey Transit							582,762.72	886,016.00			(3,447.68)	675,845.65	1,890.31	44,034.52	750,455.92	673,939.45				1,888,328.30	

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2021

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2020	Revenue Recognized		Adjustments	Paid or Charged			Balance Dec. 31, 2021	Memo Only			
					From	To		Program or Award	Matching Contribution		2020 Encumbered	Cash Expenditures	2021 Encumbered		Canceled	2021 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
Department of Military and Veterans Affairs																		
Veterans Transportation System	067-3610-100-058	A9-787-623	\$ 22,500.00		7/1/2019	6/30/2021	\$ 1,116.84	\$ 7,500.00				\$ 6,116.84	\$ 2,500.00	\$ 11,250.00		\$ 20,000.00		
Veterans Transportation System	067-3610-100-058	A1-787-623	15,000.00		7/1/2021	6/30/2022		15,000.00				3,750.01		5,000.00		3,750.01		
Program Total / Total Department of Military and Veterans Affairs							1,116.84	22,500.00	\$ -	\$ -	\$ -	9,866.85	\$ -	2,500.00	11,249.99	16,250.00	23,750.01	
Department of Community Affairs																		
Low Income Home Energy Assistance Program	022-8050-100-182	G1-790-601	8,818.00		1/1/2021	12/31/2021		8,818.00				8,818.00		8,818.00		8,818.00		
Universal Service Fund - Administration Grant	022-8050-100-B13	G1-790-602	5,879.00		1/1/2021	12/31/2021		5,879.00				5,879.00		5,879.00				
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					20,662.50	76,837.50	2,500.00	3,825.00	97,500.00		
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					49,857.27	142.73	50,000.00	49,857.27			
Local Efficiency Achievement Program - Implementation Grant	022-8030-100-667	G1-717-641	250,000.00		1/1/2021	12/31/2021		250,000.00				250,000.00				250,000.00		
Program Total / Total Department of Community Affairs							150,000.00	264,697.00				335,216.77	76,837.50	142.73	2,500.00	68,522.00	406,175.27	
NJ Economic Development Authority																		
Opportunity Zone Challenge Grant	Not Available	G0-705-640	100,000.00		1/1/2020	12/31/2020					(50,000.00)	25,000.00	25,000.00	25,000.00		100,000.00		
Program Total / Total NJ Economic Development Authority											(50,000.00)	25,000.00	25,000.00		25,000.00		100,000.00	
Department of Labor and Workforce Development																		
Work First NJ, General Assistance, SNAP	062-4545-100-XXXX	J9-798-627	1,279,985.00		7/1/2019	6/30/2020	38,232.78					38,232.78				1,279,985.00		
Work First NJ, General Assistance, SNAP	062-4545-100-XXXX	J0-798-627	973,583.00		7/1/2020	6/30/2021	840,992.08					551,614.69	289,377.39	598,036.00	684,205.61			
Work First NJ, General Assistance, SNAP	062-4545-100-XXXX	J1-798-627	1,298,110.00		7/1/2021	6/30/2022		1,298,110.00				388,186.05	909,923.95	361,596.00	388,186.05			
Program Total							879,224.86	1,298,110.00				978,033.52	1,199,301.34	959,632.00		2,352,376.66		
Workforce Learning Link	062-4545-100-XXXX	J0-798-626	81,000.00		7/1/2020	6/30/2021	15,299.79	53,000.00				68,299.79		71,674.00		81,000.00		
Workforce Learning Link	062-4545-100-XXXX	J1-798-626	79,000.00		7/1/2021	6/30/2022		79,000.00				12,685.60	66,314.40			12,685.60		
Program Total							15,299.79	132,000.00				80,985.39	66,314.40	71,674.00		93,685.60		
Passed Through Local Foundation																		
Gateway Community Action Partnership	Not Available	J0-798-525	103,763.35		7/1/2020	6/30/2021	69,146.43					68,150.09	996.34	77,368.89		102,767.01		
Gateway Community Action Partnership	Not Available	J1-798-525	138,763.00		7/1/2021	6/30/2022		138,763.00				37,379.71	101,383.29	35,956.37		37,379.71		
Program Total							69,146.43	138,763.00				105,529.80	996.34	113,325.26		140,146.72		
Total Department of Labor and Workforce Development							963,671.08	1,568,873.00				1,164,548.71	996.34	1,366,999.03	1,144,631.26		2,586,208.98	
Total State Financial Awards - Grant Fund							23,000,598.00	17,273,317.66	894,977.65	(378,096.60)	(8,864,323.53)	14,104,993.29	6,483,609.13	427,892.77	28,638,625.05	9,164,533.64	183,538.16	46,325,754.61
Department of Agriculture																		
Farmland Preservation Trust Fund	010-3380-001-000	39-FP-717-000-005	691,865.82	\$ 1,158,252.85	1/1/2020	12/31/2020		691,865.82	1,158,252.85			1,827,114.86	23,003.81	691,865.82		1,850,118.67		
Total State Financial Awards - Trust Fund								691,865.82	1,158,252.85			1,827,114.86	23,003.81	691,865.82		1,850,118.67		
Department of Human Services																		
N.J. Department of Human Services (NJ DHS)																		
Division of Family Development																		
WFNJ General Assistance (GA)	054-7550-100-121	20-41-790	1,027,893.00		1/1/2021	12/31/2021		1,027,893.00				1,027,893.00		1,027,893.00		1,027,893.00		
WFNJ GA Administration Costs	054-7550-100-121	20-27-790	1,192,153.00		1/1/2021	12/31/2021		1,192,153.00				1,192,153.00		1,192,153.00		1,192,153.00		
Supplemental Security Income	054-7550-100-125	20-42-790-200	646,770.00		1/1/2021	12/31/2021		646,770.00				646,770.00		646,770.00		646,770.00		
Total State Financial Awards - Social Services Grant Fund								2,866,816.00				2,866,816.00		2,866,816.00		2,866,816.00		
Total State Financial Awards - All Funds							\$ 23,000,598.00	\$ 20,831,999.48	\$ 2,053,230.50	\$ (378,096.60)	\$ (8,864,323.53)	\$ 18,798,924.15	\$ 6,506,612.94	\$ 427,892.77	\$ 28,638,625.05	\$ 12,723,215.46	\$ 183,538.16	\$ 51,042,689.28

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, 2021

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, 2021. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated July 18, 2022. 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 in accordance with the *Requirements of Audit* (the "Requirements") as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and present expenditures on the modified accrual basis of accounting with minor exceptions as mandated by the *Requirements*. This basis of accounting is described in note 1 to the County's basic financial statements included in our separately issued report dated July 18, 2022. 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 BASIC FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Expenditures from awards are reported in the County's financial statements as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund	\$ 2,266,928.43		\$ 2,266,928.43
Grant Fund	15,500,418.47	\$ 14,104,993.29	29,605,411.76
Division of Social Services Grant	17,752,924.00	2,866,816.00	20,619,740.00
Trust Fund	17,255.34	1,827,114.86	1,844,370.20
	<u>\$ 35,537,526.24</u>	<u>\$ 18,798,924.15</u>	<u>\$ 54,336,450.39</u>

COUNTY OF CUMBERLAND

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2021

Note 5: 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 6: ADJUSTMENTS

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

Note 7: 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, 2021

Section 1- Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u> </u> yes <u> X </u> no
Significant deficiency(ies) identified?	<u> </u> yes <u> X </u> none reported
Type of auditor's report issued on compliance for major programs	<u>Unmodified</u>
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)?	
	<u> </u> yes <u> X </u> no

Identification of major programs:

Assistance Listings Number(s)

Name of Federal Program or Cluster

17.258, 17.259, 17.278

Workforce Innovation and Opportunity Act (WIOA) Cluster

16.575

Victim of Crime Act (VOCA)

21.019

Coronavirus Relief Fund

20.507

Federal Transit Cluster

93.323

Epidemiology and Laboratory Capacity for Infectious Diseases

93.778

Title XIX, Medical Assistance Program - Medicaid Cluster

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>1,066,125.79</u>
Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2021

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)

078-6320-480-XXX

022-8030-100-667

062-4545-100-XXX

054-7550-100-121

Name of State Program

Transportation Trust Fund

Local Efficiency Achievement Program

Work First New Jersey / Workforce Learning Link

Work First New Jersey General Assistance

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, 2021

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, 2021

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, 2021

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, 2021.

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Joseph Derella, Jr.	Director of the Board	B
Darlene Barber	Deputy Director of the Board	B
Douglas Albrecht	Member of the Board	B
George Castellini	Member of the Board	B
Carol Musso	Member of the Board	B
James F. Quinn	Member of the Board	B
Donna Pearson	Member of the Board	B
	Administrator /	
Kimberly E. Wood	Clerk of the Board of County Commissioners	B
Jody Hirata	Deputy Administrator	B
Gerald C. Seneski	Treasurer / Chief Financial Officer	\$1,750,000 A
David DeWoody	Qualified Purchasing Agent	B
John G. Carr, Esq.	Counsel	B
Celeste M. Riley	County Clerk / Adjuster	\$50,000 A
Robert A. Austino	Sheriff	\$35,000 A
Douglas M. Rainear	Surrogate	\$25,000 A
Richard Smith	Warden (1/1/21 – 1/8/21)	\$50,000 A
Charles Warren, Jr.	Warden (1/9/21 – 9/19/21)	\$50,000 A
Eugene Caldwell	Warden – Shared Service (eff. 10/13/21)	\$50,000 A
Jennifer Webb-McRae	Prosecutor	B
John Knoop III	Engineer / Director of Public Works (1/1/21 – 9/1/21)	B
Cornelius Riley	Director of Public Works (eff. 11/1/21)	B
Douglas Whitaker	County Engineer (eff. 10/20/21)	B
Craig Atkinson	Director of Personnel (1/1/21 – 2/1/21)	B
Paige Desiere	Director of Personnel (eff. 1/4/21)	B
Gabe Scarpa	Public Safety Director	B
Patricia Belmont	Tax Administrator	B
Leslie Coursey	Superintendent of Schools	B

A = Western Surety in the amount designated

B = National Union Fire Insurance Company of Pittsburgh, PA (AIG) at a limit of \$1,000,000 per occurrence

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