

**COUNTY OF CUMBERLAND
STATE OF NEW JERSEY
REPORT OF SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR 2022**

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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, 2022. 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, 2022.

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.

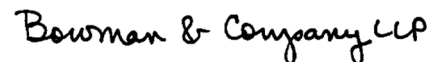
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

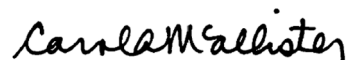
We have audited the financial statements [regulatory basis] of the County of Cumberland as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 2, 2023. 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. In addition, the report included an emphasis of matter paragraph describing the adoption of a new accounting principle and an additional paragraph on the consistency of financial statements resulting from the new accounting principle. 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 19, 2023

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal Assistance	Additional Award	Pass-Through	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2022	Revenue Recognized			Passed Through To Subrecipients	Paid or Charged			Balance Dec. 31, 2022	Memo Only	
	Listing Number	Identification	Entity ID Number				From	To		Program or Award	Matching Contribution	Adjustments		2021 Encumbered	Cash Expenditures	2022 Encumbered		Canceled	2022 Cash Receipts
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	A2-787-495/496	75,000.00	\$ 38,164.00	4/1/2022	3/31/2023	-	75,000.00	38,164.00			68,267.90	47.94		44,848.16	43,102.00	
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	53,279.56					25,216.80			28,062.76	22,879.00	
Program Total									53,279.56	75,000.00	38,164.00			93,484.70	47.94		72,910.92	65,981.00	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations																			
Senior Health Insurance Program	93.779		N/A	A2-787-624	33,000.00		4/1/2022	3/31/2023		33,000.00				23,619.59			9,380.41	20,336.00	
Senior Health Insurance Program	93.779		N/A	A1-787-624	29,900.00		4/1/2021	3/31/2022	10,008.67					10,008.67			-	29,500.00	
Program Total									10,008.67	33,000.00				33,628.26			9,380.41	49,836.00	
US Department of Justice																			
Criminal Alien Assistance Program	16.606		N/A	G6-759-371	90,724.00		1/1/2016	12/31/2016						(2,385.00)	2,385.00			90,724.00	
Criminal Alien Assistance Program	16.606		N/A	G2-759-372	42,956.00		1/1/2022	12/31/2022		42,956.00					32,956.00		10,000.00	42,956.00	
Criminal Alien Assistance Program	16.606		N/A	G9-759-371	68,363.00		1/1/2019	12/31/2019						(197.50)	(41,676.80)	41,874.30		68,363.00	
Criminal Alien Assistance Program	16.606		N/A	G0-759-371	52,872.00		1/1/2020	12/31/2020						(48,894.26)	48,894.26			52,872.00	
Program Total									-	42,956.00				(51,476.76)	42,558.46	41,874.30	10,000.00	42,956.00	
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						33,138.20	17,398.00	68,103.80	50,536.20	
Program Total									118,640.00	-					33,138.20	17,398.00	68,103.80	50,536.20	
Community-Based Violence Prevention Program: Safe & Thriving Communities	16.123		N/A	P7-757-377	737,769.00		10/1/2017	9/30/2020	33,477.68					(67,356.34)	100,834.02		181,827.80	737,769.00	
Program Total									33,477.68					(67,356.34)	100,834.02		181,827.80	737,769.00	
Edward Byrne Memorial Justice Assistance Grant Program																			
Connect and Protect: Law Enforcement Behavioral Health Responses	16.738		N/A	P2-757-370	543,046.00	65,654.00	10/1/2021	9/30/2024		543,046.00	65,654.00				39,702.65		65,654.00	503,343.35	
Program Total										543,046.00	65,654.00				39,702.65		65,654.00	503,343.35	
Comprehensive Opioid, Stimulant, and Other Substances Uses Program	16.838		N/A	P2-757-360	900,000.00		10/1/2021	9/30/2024		900,000.00					14,345.23	277.77	885,377.00	16,718.10	
Program Total										900,000.00					14,345.23	277.77	885,377.00	16,718.10	
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	13,002,140.04					(15,781,673.19)	8,133,118.88	9,338,983.35	11,311,711.00	14,521,933.50	
Program Total									13,002,140.04					(15,781,673.19)	8,133,118.88	9,338,983.35	11,311,711.00	14,521,933.50	
Total Direct Federal Funding									13,243,545.95	1,594,002.00	103,818.00			(15,900,506.29)	8,490,810.40	9,398,581.36	65,654.00	12,886,826.48	
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						3,000.00		37,000.00	3,000.00	
Program Total									40,000.00						3,000.00		37,000.00	3,000.00	
US Department of Homeland Security Passed through NJ Office on Homeland Security and Preparedness																			
Homeland Security Grant	97.067		066-1005-100-006	G2-747-464	142,093.92		10/1/2022	9/30/2025		142,093.92						53,614.31	88,479.61	53,614.31	
Homeland Security Grant	97.067		066-1005-100-006	G9-747-464	168,590.27		1/1/2019	12/31/2019	3,008.77					(4,830.00)	7,817.83		20.94	168,569.33	
Homeland Security Grant	97.067		066-1005-100-006	G0-747-464	142,695.09		1/1/2020	12/31/2020	67,246.64						14,553.99	52,686.95	5.70	41,953.45	
Homeland Security Grant	97.067		066-1005-100-006	G1-747-464	138,210.82		10/1/2021	9/30/2024	110,210.82					(28,000.00)	28,000.00	22,725.00	87,485.82	28,000.00	
Program Total									180,466.23	142,093.92				(32,830.00)	50,371.82	129,026.26	175,992.07	415,598.03	
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	42,200.00					(37,012.50)	37,012.50		42,200.00	82,800.00	
Program Total									42,200.00					(37,012.50)	37,012.50	-	42,200.00	82,800.00	
Emergency Management Performance Grant	97.042		066-1200-100-726	G2-747-369	55,000.00		7/1/2011	6/30/2022		55,000.00							55,000.00	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						(4,591.05)	3,870.16	306.00	414.89	54,585.11	
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						(248.75)		55,244.42		
Emergency Management Performance Grant	97.042		066-1200-100-726	G0-747-369	55,000.00		7/1/2019	6/30/2020	16,730.19					(32,252.81)	41,236.12	3,645.57	4,101.31	50,898.69	
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		
Program Total									126,725.86	55,000.00				(36,843.86)	44,857.53	3,951.57	169,760.62	105,483.80	
Emergency Food and Shelter National Board Program	97.024		N/A	D2-789-501	1,636.00		11/1/2021	4/23/2023		1,636.00					818.00		818.00	1,636.00	
Emergency Food and Shelter National Board Program	97.024		N/A	D2-789-502	35,058.00		11/1/2021	4/23/2023		35,058.00					8,571.48		26,486.52	35,058.00	
Emergency Food and Shelter National Board Program	97.024		N/A	D0-789-501	20,580.00		1/1/2020	12/31/2020	157.51					(27.12)	184.63		1,209.00	20,580.00	
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		831.50	1,663.00	
Program Total									1,820.51	36,694.00				(27.12)	11,237.11		27,304.52	38,734.50	
US Department of Health and Human Services Passed through NJ Department of Community Affairs																			
Low Income Home Energy Assistance Program	93.568		022-8050-100-182	G2-790-601	8,818.00		1/1/2022	5/31/2022		8,818.00					8,818.00		8,818.00	8,818.00	
Program Total										8,818.00					8,818.00		8,818.00	8,818.00	

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

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, 2022	Revenue Recognized			Passed Through To Subrecipients	Paid or Charged			Balance Dec. 31, 2022	Memo Only	
							From	To		Program or Award	Matching Contribution	Adjustments		2021 Encumbered	Cash Expenditures	2022 Encumbered		Canceled	2022 Cash Receipts
US Department of Health and Human Services Passed through NJ Department of Children and Families																			
Children System of Care (Promising Path to Success 2.0)	93.104		016-1620-100-007	D3-789-353	\$ 5,000.00		10/1/2022	9/29/2023		\$ 5,000.00						\$ 5,000.00			
Children System of Care (Promising Path to Success 2.0)	93.104		016-1620-100-007	D2-789-353	10,000.00		10/1/2021	9/29/2022				\$ 10,000.00		\$ 10,000.00			\$ 10,000.00	\$ 10,000.00	
Program Total									\$ -	5,000.00	\$ -	10,000.00	\$ -	\$ -	10,000.00	\$ -	5,000.00	10,000.00	10,000.00
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-XXX	A2-787-301/304/306	230,045.00	\$ 228,130.00	1/1/2022	12/31/2022		230,045.00	228,130.00	102,835.00			447,447.15	13,833.31		99,729.54	461,280.46
Title III, Part B Grants for Supportive Services & Senior Centers (ARPA)	93.044		046-4275-100-XXX	A2-787-351	100,419.00	10,042.00	1/1/2022	12/31/2022		100,419.00	10,042.00						110,461.00		
Title III, Part B Grants for Supportive Services & Senior Centers	93.044		046-4275-100-XXX	A1-787-301, 304 & 306	228,658.00	228,130.00	1/1/2021	12/31/2021	131,763.15	761.00		(52,860.00)		(14,065.46)	86,877.20		6,852.41	128,059.00	397,075.59
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							50.00		22,334.00
Title III, Part B Grants for Supportive Services & Senior Centers	93.044		054-7530-100-XXX	A1-787-350	2,521.00		1/1/2021	12/31/2021	1,359.19			1,748.00			3,107.19				4,269.00
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	1,359.19			1,748.00			3,107.19				4,269.00
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	3,237.00				(18,400.00)	21,587.00			50.00	22,387.00	22,387.00
VACS COVID-19 Vaccine Funding	93.044	COVID-19	054-7530-100-133	A1-787-703	22,387.00	50.00	1/1/2021	12/31/2021	3,237.00				(18,400.00)	21,587.00			50.00	22,387.00	22,387.00
Program Total									136,409.34	331,225.00	238,172.00	51,723.00	-	(32,465.46)	559,018.54	13,833.31	6,902.41	210,240.54	907,346.05
Title III, Part C Nutrition Services	93.045		046-4275-100-XXX	A2-787-302/303/306/310	419,170.00	454,230.00	1/1/2022	12/31/2022		419,170.00	454,230.00	136,609.00			673,741.95	88,618.24		247,648.81	762,360.19
Title III, Part C Nutrition Services (ARPA)	93.045		046-4275-100-XXX	A2-787-352/353	153,408.00	15,340.00	1/1/2022	12/31/2022		153,408.00	15,340.00						168,748.00		
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	362,915.90	1,794.00		(192,359.00)		(111,750.47)	134,439.12		149,662.25	(6,352.23)	562,365.75
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							100.00		43,670.00
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							50.00		9,301.00
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
Program Total									363,065.90	574,372.00	469,570.00	(55,750.00)		(111,750.47)	808,181.07	88,618.24	149,812.25	416,396.81	1,377,696.94
Aging Cluster Total									499,475.24	905,597.00	707,742.00	(4,027.00)		(144,215.93)	1,367,199.61	102,451.55	156,714.66	626,637.35	2,285,042.99
Title III, Part D Disease Prevention & Health Promotion	93.043		046-4275-100-XXX	A2-787-300/311	13,485.00	50.00	1/1/2022	12/31/2022		13,485.00	50.00	7,025.00			17,884.95	1,734.44		940.61	12,594.39
Title III, Part D Disease Prevention & Health Promotion (ARPA)	93.043		046-4275-100-XXX	A2-787-354	9,553.00	955.00	1/1/2022	12/31/2022		9,553.00	955.00						10,508.00		
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	2,542.10	34.00		(7,025.00)		(8,914.00)	4,465.10			34.00	12,311.00
Program Total									2,542.10	23,072.00	1,005.00			(8,914.00)	22,350.05	1,734.44		11,448.61	24,905.39
National Family Caregiver Support, Title III, Part E (Hospice)	93.052		046-4275-100-XXX	A2-787-313	123,476.00		1/1/2022	12/31/2022		123,476.00		17,653.00			61,705.78	58,394.12		21,029.10	120,999.90
National Family Caregiver Support, Title III, Part E (Hospice) (ARPA)	93.052		046-4275-100-XXX	A2-787-355	30,935.00	3,094.00	1/1/2022	12/31/2022		30,935.00	3,094.00				16,000.00			18,029.00	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						(22.00)	22.00				
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	17,013.00	396.00		(17,628.00)		(4,694.00)	4,475.00				88,823.00
Program Total									17,013.00	154,807.00	3,094.00	25.00		(4,716.00)	82,202.78	58,394.12		39,058.10	318,058.01
Nutrition Services Incentive Program	93.053		046-4275-100-XXX	A2-787-302/303/305/307	54,788.00		1/1/2022	12/31/2022		54,788.00		5,750.00			60,486.00			52.00	60,486.00
Program Total										54,788.00		5,750.00			60,486.00			52.00	60,486.00
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				(1,748.00)		(15,801.00)	11,520.00	2,533.00		29,157.00	37,128.00
Program Total												(1,748.00)		(15,801.00)	11,520.00	2,533.00		29,157.00	37,128.00
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	318,357.92			(314,198.55)			4,159.37				94,889.00
Federal Financial Participation: In-Home Support Services	93.778		046-4275-100-XXX	A2-787-321	43,944.00		1/1/2022	12/31/2022		43,944.00		314,198.55				350,000.00		8,142.55	350,000.00
Medicaid Outreach	93.778		046-4275-100-XXX	A2-787-626	8,517.00		1/1/2022	12/31/2022		8,517.00					8,467.00			50.00	8,417.00
Medicaid Outreach	93.778		046-4275-100-XXX	A1-787-626, 370	9,233.00	50.00	1/1/2021	12/31/2021							(50.00)			50.00	229.00
Program Total									318,357.92	52,461.00					12,576.37	350,000.00		8,242.55	444,889.00
Developmental Disabilities Basic Support and Advocacy Grants																			
Expanding Public Health Workforce within the Aging and Disability Networks	93.630		046-4275-100-XXX	A2-787-350	78,610.00		1/1/2022	12/31/2022		78,610.00								78,610.00	
Program Total										78,610.00								78,610.00	
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	3,058.97						3,008.97		50.00	9,739.00	9,739.00
Program Total									3,058.97						3,008.97		50.00	9,739.00	9,739.00
Temporary Assistance to Needy Families (TANF)																			
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-22-PY-23	J2-798-420	1,968,904.00		7/1/2022	6/30/2023		1,968,904.00					287,158.49	593,548.23		1,088,197.28	880,706.72
WIOA/WFNI Summer Youth Employment Program	93.558		ET-22-PY-23	J2-798-430	56,862.00		7/1/2022	6/30/2023		56,862.00					55,082.51			1,779.49	55,082.51
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-20-PY-21	J0-798-420	1,476,678.00		7/1/2020	6/30/2021	479,948.79						8,658.79		471,290.00		1,005,388.00
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-21-PY-22	J1-798-420	1,968,904.00		7/1/2021	6/30/2022	1,366,225.74						1,171,890.45	182,965.48		11,569.81	1,957,534.19
Program Total									1,846,174.53	2,025,766.00					1,522,790.24	776,513.71	471,290.00	1,101,346.58	3,898,711.42
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	3,243.66						3,243.66				200,000.00
Community Peer Recovery Center	93.788		054-7700-100-249	D3-789-605	105,338.00		10/1/2022	9/30/2023		105,338.00							105,338.00		
Community Peer Recovery Center	Community																		

COUNTY OF CUMBERLAND
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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, 2022	Revenue Recognized			Passed Through To Subrecipients	Paid or Charged		Balance Dec. 31, 2022	Memo Only			
							From	To		Program or Award	Matching Contribution	Adjustments		2021 Encumbrance	Cash Expenditures		2022 Encumbrance	Canceled	2022 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-22-PY-23	J2-798-427	\$ 2,404,641.00		7/1/2022	6/30/2023	\$ -	2,404,641.00				\$ 538,891.92		1,865,749.08	\$ 503,145.00	\$ 538,891.92		
WIA Adult Program	17.258		ET-20-PY-21	J0-798-427	2,434,237.00		7/1/2020	6/30/2021	837,909.11							\$ 169,037.00		2,265,200.00		
WIA Adult Program	17.258		ET-21-PY-22	J1-798-427	2,234,971.00		7/1/2021	6/30/2022	1,938,638.85								1,097,648.39	847,877.00	1,137,322.61	
WIOA/WFNI Summer Youth Employment Program	17.258		ET-22-PY-23	J2-798-430	35,538.00		7/1/2022	6/30/2023		35,538.00					34,425.75		1,112.25	34,425.65	34,425.75	
WIOA Data Reporting and Analysis	17.258		ET-22-PY-23	J3-798-435	12,971.00		7/1/2022	6/30/2023		12,971.00					12,971.00			12,971.00	12,971.00	
WIOA Data Reporting and Analysis	17.258		ET-21-PY-22	J1-798-435	12,971.00		7/1/2021	7/1/2022		12,971.00					12,971.00			12,971.00	12,971.00	
Program Total									2,776,547.96	2,466,121.00	\$ -	\$ -	\$ -	\$ -	2,109,122.24	\$ -	169,037.00	2,964,509.72	2,100,691.65	4,001,782.28
WIA Dislocated Worker Formula Grants	17.278		ET-22-PY-23	J2-798-428	1,065,816.00		7/1/2022	6/30/2023		1,065,816.00					56,080.73		1,009,735.27	53,761.00	56,080.73	
WIA Dislocated Worker Formula Grants	17.278		ET-20-PY-21	J0-798-428	1,022,339.00		7/1/2020	6/30/2021	298,537.89						251,338.89		47,199.00	258,345.00	975,140.00	
WIA Dislocated Worker Formula Grants	17.278		ET-21-PY-22	J1-798-428	1,435,534.00		7/1/2021	6/30/2022	884,315.34	390,000.00					373,711.72		900,603.62	364,906.00	534,930.38	
Program Total									1,182,853.23	1,455,816.00					681,131.34		47,199.00	1,910,338.89	677,012.00	1,566,151.11
WIA Youth Activities	17.259		ET-22-PY-23	J2-798-429	2,515,497.00		7/1/2022	6/30/2023		2,515,497.00					121,864.30		2,393,632.70	88,277.00	121,864.30	
WIA Youth Activities	17.259		ET-20-PY-21	J0-798-429	2,533,640.00		7/1/2020	6/30/2021	1,060,960.55						874,548.55		186,412.00	894,932.00	2,347,228.00	
WIA Youth Activities	17.259		ET-21-PY-22	J1-798-429	2,334,132.00		7/1/2021	6/30/2022	2,178,743.92						975,691.11		1,203,052.81	985,736.00	1,131,079.19	
Program Total									3,239,704.47	2,515,497.00					1,972,103.96		186,412.00	3,596,685.51	1,968,945.00	3,600,171.49
Work Incentive and Opportunity Act (WIOA) Cluster Total									7,199,105.66	6,437,434.00					4,762,357.54		402,648.00	8,471,534.12	4,746,648.65	9,168,104.88
US Department of Justice, Passed through NJ Department of Law and Public Safety																				
Coronavirus Emergency Supplemental Funding Program																				
Program Total	16.034	COVID-19	N/A	P0-757-380	58,008.00		1/1/2020	1/31/2022	158.91						158.91			202.90	58,008.00	
Community-Based Violence Prevention Program	16.123		N/A	P0-757-383	499,791.00		10/1/2020	9/30/2023	494,032.39						31,991.60		462,040.79	37,750.21	37,750.21	
Program Total									494,032.39						31,991.60		462,040.79	37,750.21	37,750.21	
Juvenile Justice and Delinquency Prevention Allocation to States	16.540		N/A	P1-757-660	6,656.00		1/1/2020	8/31/2021	5,861.00						5,783.21		77.79		6,578.21	
Program Total									5,861.00						5,783.21		77.79		6,578.21	
Crime Victim Assistance	16.575		066-1020-100-142	P1-757-371	472,546.00	\$ 118,137.00	10/1/2020	9/30/2021	1,623.16						1,423.00		200.16		590,482.84	
Crime Victim Assistance	16.575		066-1020-100-142	P1-757-372	482,868.00	120,717.00	7/1/2021	6/30/2022	477,143.27					(3,083.76)	446,841.87		33,385.16	358,326.19	570,199.84	
Crime Victim Assistance	16.575		066-1020-100-142	P2-757-372	554,133.00	138,533.25	7/1/2022	6/30/2023		554,133.00	138,533.25				113,037.75	1,967.51		577,660.99	72,902.51	115,005.26
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-100-142	P2-757-382	126,579.00	31,645.00	10/1/2022	9/30/2023		126,579.00	31,645.00							158,224.00		
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-100-142	P2-757-371	72,000.00	18,424.00	10/1/2021	9/30/2022		72,000.00	18,424.00				77,140.00			13,284.00	54,231.81	77,140.00
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	2,033.72								2,033.72		101,620.28	
Program Total									480,800.15	752,712.00	188,602.25			(3,083.76)	638,442.62	1,967.51	35,619.04	749,168.99	485,460.51	1,454,448.22
Violence Against Women Formula Grant	16.588		066-1020-100-246	P2-757-380	26,395.00	8,798.33	7/1/2022	6/30/2023		26,395.00	8,798.33				602.30			34,591.03	602.30	
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	31,443.19						31,442.11		1.08	25,813.92	34,418.92	
Program Total									31,443.19	26,395.00	8,798.33				32,044.41		1.08	34,591.03	25,813.92	35,021.22
Residential Substance Abuse Treatment for State Prisoners	16.593		066-1020-100-260	G2-759-363	94,119.00	31,373.00	8/1/2021	6/30/2022		94,119.00	31,373.00				78,279.23			47,212.77	54,880.10	78,279.23
Residential Substance Abuse Treatment for State Prisoners	16.593		066-1020-100-260	G1-759-363	100,553.00	33,550.00	1/1/2021	12/31/2021	50,285.87						50,285.87			50,285.87	83,817.13	
Program Total									50,285.87	94,119.00	31,373.00				78,279.23		97,498.64		162,096.36	

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

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, 2022	Revenue Recognized		Adjustments	Passed Through To Subrecipients	Paid or Charged			Balance Dec. 31, 2022	Memo Only		
							From	To		Program or Award	Matching Contribution			2021 Encumbered	Cash Expenditures	2022 Encumbered		Canceled	2022 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	\$ 133,297.67					\$ 133,297.67			\$ 199,235.00	\$ 199,235.00		
FY18 Justice Assistance Grant	16.738		066-1020-100-364	P2-757-375	104,649.00		7/1/2019	6/30/2020		\$ 104,649.00				69,356.52	\$ 19,336.50	\$ 15,955.98				
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		
Bolstering Police-Youth Trust Program	16.738		066-1020-100-364	G2-755-661	16,500.00		10/1/2021	9/30/2022		16,500.00				13,639.66		\$ 2,860.34	13,639.66	13,639.66		
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	3,029.14				\$ (300.00)	3,329.14			6,816.19	7,027.00		
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P2-757-374	6,682.00		10/1/2020	9/30/2024		6,682.00								6,682.00		
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P3-757-374	6,931.00		10/1/2021	9/30/2025		6,931.00							6,931.00			
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P1-757-374	6,048.00		10/1/2019	9/30/2023	5,260.71					(605.85)			5,866.56	181.44		
Program Total																				
									153,125.52	134,762.00	\$ -	\$ -	\$ -	(300.00)	237,237.14	19,336.50	2,860.34	28,753.54	226,372.85	238,303.10
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					92,387.82	551.78		922,220.40	92,387.82	92,939.60	
Program Total																				
									1,015,160.00					92,387.82	551.78		922,220.40	92,387.82	92,939.60	
Innovative Prosecution Solutions for Combatting Violent Crime Program																				
	16.825		N/A	P0-757-382	210,447.00		10/1/2020	9/30/2022	82,178.33					(128,268.67)	128,268.67	485.00	81,693.33	128,268.67	128,753.67	
Program Total																				
									82,178.33					(128,268.67)	128,268.67	485.00	81,693.33	128,268.67	128,753.67	
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	113,902.62					(7,955.53)	9,382.69	34,222.75	78,252.71		80,571.29	
FY21 Operation Helping Hand	93.354		066-1000-100-200	P2-757-379	52,631.57		9/1/2021	8/31/2022		52,631.57					11,713.54	1,262.50	39,655.53	5,263.16	12,976.04	
FY20 Operation Helping Hand	93.354		066-1000-100-200	P1-757-378	47,619.00		9/1/2020	8/31/2021						(60.00)	60.00				47,619.00	
Program Total																				
									113,902.62	52,631.57				(8,015.53)	21,156.23	35,485.25	117,908.24	5,263.16	141,166.33	
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	261,810.76					47,983.26			213,827.50	198,477.58	342,417.50	
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	513,014.87					410,070.11			102,944.76	270,021.67	428,709.24	
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509		NJ-22-X009	A2-787-451/452	530,533.50		7/1/2021	6/30/2022		530,533.50				66,509.88			464,023.62		66,509.88	
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	633,991.35					(8,000.00)	(1,493.53)	88,219.23	555,265.65	14,273.80	608,678.35	
Program Total																				
									1,408,816.98	530,533.50				(8,000.00)	523,069.72	88,219.23	1,336,061.53	482,773.05	1,446,314.97	
Federal Transit Cluster																				
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A0-787-436	1,265,600.85	\$ 664,849.85	1/1/2020	12/31/2022		245,600.85	245,600.85			635,039.54		(143,837.84)	303,739.41	2,074,288.54		
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A2-787-436	1,020,000.00	401,249.00	1/1/2022	12/31/2022		1,020,000.00	401,249.00			1,060,881.53	4,785.52		355,581.95	11,557.60	1,065,667.05	
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	330,200.13					(8,352.96)	(443,554.71)		782,107.80		639,141.20	
Program Total / Federal Transit Cluster Total																				
									330,200.13	1,265,600.85	646,849.85			(8,352.96)	1,252,366.36	4,785.52	(143,837.84)	1,137,689.75	315,297.01	3,779,096.79
US Department of Transportation, Passed through South Jersey Transportation Authority																				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research																				
Metropolitan Transportation Planning and Research	20.505		N/A	G2-717-431	82,560.00	20,640.00	7/1/2022	6/30/2023		82,560.00	20,640.00			21,860.03			81,339.97	17,488.02	21,860.03	
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	103,200.00					100,908.53	472.61		1,818.86	73,182.86		
Program Total																				
									103,200.00	82,560.00	20,640.00				122,768.56	472.61	83,158.83	90,670.88	21,860.03	
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-XXX	R7-768-431	159,719.00		1/1/2017	12/31/2017	0.90					(2,198.63)		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 Traction Treatment	20.205		078-6300-480-XXX	R8-768-433	2,340,826.00		1/1/2018	12/31/2018	902,491.75								902,491.75		1,438,334.25	
Federal Hwy Admin, 2019 Greenwich/Stowcreek	20.205		078-6320-480-XXX	R9-768-431	2,954,077.00		1/1/2019	12/31/2019	562,977.98								562,977.98		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	318,042.80								318,042.80		781,111.20	
Federal Hwy Admin, Systematic High Traction Treatment	20.205		078-6300-480-XXX	R9-768-433	2,910,863.00		1/1/2019	12/31/2019	1,050,636.97								1,050,636.97		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	205,897.35				(317,177.89)		317,177.89		205,897.35	360,431.49	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	220,925.00				(589,967.00)	522,268.83	67,698.17		220,925.00	417,144.85	589,967.00	
Surface Transportation Block Grant, 2021 Federal Road Program	20.205		078-6300-480-XXX	R1-768-431	2,733,673.20				Not Available	2,100,000.00	633,673.20			441,096.87	2,292,576.33			396,987.19	2,733,673.20	
Highway Safety Improvement Program, C.R. 621 Roundabout ROW	20.205		078-6300-480-XXX	R1-768-432	75,812.78				Not Available	66,355.95	9,456.83			19,130.97	56,681.81				75,812.78	
Surface Transportation Block Grant, 2022 Federal Road Program	20.205		078-6300-480-XXX	R2-768-431	2,900,000.00				Not Available	2,900,000.00					2,523,490.50		376,509.50		2,523,490.50	
Highway Planning and Construction, Newport Streetscape Improvements	20.205		078-6300-480-XXX	R1-768-434	320,608.71				Not Available					(320,608.71)	64,269.10	256,339.61		54,237.38	320,608.71	
Program Total / Highway Planning and Construction Cluster Total																				
									5,469,521.12	3,543,130.03		-		(1,229,952.23)	1,046,765.77	5,516,162.94	3,679,674.67	1,228,800.91	14,876,048.02	
US Executive Office of the President, Passed through the Pennsylvania Office of the Attorney General																				
High Intensity Drug Traffic Area Grant																				
	95.001		Unknown	P2-757-383	80,000.00		1/1/2022	12/31/2023		80,000.00							80,000.00			
Program Total																				
										80,000.00							80,000.00			
U.S. Department of the Treasury passed through the New Jersey Department of Corrections																				
Detection & Mitigation of COVID-19 in Confinement Facilities																				
	93.323	COVID-19	Unknown	G-02-G2-759-365	128,484.00		8/1/2021	7/31/2024		128,484.00							128,484.00			
Program Total																				
										128,484.00							128,484.00			

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

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, 2022	Revenue Recognized		Adjustments	Passed Through To Subrecipients	Paid or Charged			Canceled	Balance Dec. 31, 2022	Memo Only	
							From	To		Program or Award	Matching Contribution			2021 Encumbered	Cash Expenditures	2022 Encumbered			2022 Cash Receipts	Accumulated Expenditures
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	14.228		N/A	G8-705-601	240,000.00	\$ 18,582.87	1/1/2018	9/30/2022	8,184.60		\$ 3,582.87			\$ (22,240.00)	\$ 25,185.00	\$ 2,915.00		5,907.47	\$ 162,107.87	252,675.40
Emergency Housing Repairs	14.228		N/A	G9-705-601	359,576.00	63,455.00	1/1/2019	6/30/2022	94,218.80					(40,928.98)	128,357.69			6,790.09	254,047.00	416,240.91
Community Development Block Grant	14.228		N/A	G1-705-601	292,820.00	99,282.00	1/1/2021	12/31/2022	322,102.00		70,000.00				9,815.28	92,984.72		289,302.00	70,000.00	102,800.00
Emergency Housing Repairs (Septic Program)	14.228		N/A	G1-705-601	292,820.00	99,282.00	1/1/2021	12/31/2022	322,102.00		70,000.00				9,815.28	92,984.72		289,302.00	70,000.00	102,800.00
Community Development Block Grant	14.228	COVID-19	N/A	G1-705-361	301,431.00		1/1/2021	12/31/2022											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
Community Development Block Grant	14.228	COVID-19	N/A	G1-705-362	839,136.00		1/1/2021	12/31/2022	310,481.00					(279,599.32)	566,345.40	3,063.92		20,671.00		818,465.00
CARES (CDBG-CV2) Act	14.228	COVID-19	N/A	G1-705-362	839,136.00		1/1/2021	12/31/2022	310,481.00					(279,599.32)	566,345.40	3,063.92		20,671.00		818,465.00
Program Total									774,449.36	\$ -	73,582.87	\$ -	\$ -	(342,768.30)	729,703.37	98,965.64	\$ -	362,133.52	787,585.87	2,002,587.46
Total Federal Financial Awards Passed Through the State of New Jersey																				
									20,947,402.41	16,769,517.87	1,681,687.30	10,000.00		(2,040,885.86)	13,069,256.54	7,280,171.32	1,022,843.92	20,077,221.66	11,444,191.65	41,846,659.46
Total Federal Financial Awards - Grant Fund																				
									34,190,948.36	18,443,519.87	1,785,505.30	10,000.00		(17,941,392.15)	21,560,066.94	16,678,752.68	1,088,497.92	33,044,048.14	26,363,146.70	60,843,397.98
US Department of Treasury passed through the South Jersey Economic Development District																				
Coronavirus Relief Fund	21.019	COVID-19	N/A	J0-798-698	50,000.00		2/1/2021	6/30/2022	8,283.56						8,283.56				17,807.80	50,000.00
U.S. Department of the Treasury passed through the New Jersey Department of State, Division of Elections																				
Coronavirus Relief Fund - Elections	21.019	COVID-19	074-2525-100-034	2-01-20-708-201-501	30,139.05		3/1/2020	12/31/2022		30,139.05					30,139.05				30,139.05	30,139.05
U.S. Department of the Treasury passed through the New Jersey Department of Corrections																				
Coronavirus Relief Fund - County CARES Relief Funds - Jail Overrun	21.019	COVID-19	026-7025-100-341	2-01-08-759-001	2,893.00		3/1/2020	12/31/2022		2,893.00					2,893.00				2,893.00	2,893.00
Program Total									8,283.56	33,032.05					41,315.61				50,839.85	83,032.05
U.S. Department of the Treasury passed through the New Jersey Department of Corrections																				
Coronavirus State and Local Fiscal Recovery Funds - Jail Overruns	21.027	COVID-19	074-2525-100-036	2-01-08-759-001	13,147.20		1/1/2022	12/31/2022		13,147.20					13,147.20				13,147.20	13,147.20
U.S. Department of the Treasury passed through the New Jersey Department of State, Division of Elections																				
Coronavirus State and Local Fiscal Recovery Funds - Early Voting	21.027	COVID-19	074-2525-100-036	2-01-20-708-201-501	83,084.31		1/1/2022	12/31/2022		83,084.31					83,084.31				83,084.31	83,084.31
Program Total										96,231.51					96,231.51				96,231.51	96,231.51
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	427,441.09		3/13/2020	5/11/2023		427,441.09					427,441.09				427,441.09	427,441.09
Program Total										427,441.09					427,441.09				427,441.09	427,441.09
Total Federal Financial Awards - Current Fund																				
									8,283.56	556,704.65					564,988.21				574,512.45	606,704.65
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	79,449.79					(575.86)	915.60	8,267.77		70,842.28		915.60
Program Total									79,449.79					(575.86)	915.60	8,267.77		70,842.28		915.60
Total Federal Financial Awards - Trust Fund																				
									79,449.79					(575.86)	915.60	8,267.77		70,842.28		915.60

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

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, 2022	Revenue Recognized		Adjustments	Passed Through To Subrecipients	Paid or Charged				Balance Dec. 31, 2022	Memo Only		
							From	To		Program or Award	Matching Contribution			2021 Encumbered	Cash Expenditures	2022 Encumbered	Canceled		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	\$ 1,748,995.00	\$ 96,773.57	1/1/2022	12/31/2022		\$ 1,748,995.00					\$ 1,748,995.00			\$ 1,748,995.00	\$ 1,845,768.57		
Administrative cost relating to Public Assistance:																					
Temporary Assistance for Needy Families (TANF)	93.558		1602NJTANF	20-27-790	2,183,203.00	5,732,660.00	1/1/2022	12/31/2022		2,183,203.00					2,183,203.00			2,183,203.00	7,915,863.00		
Program Total									\$ -	3,932,198.00	\$ -	\$ -	\$ -	\$ -	3,932,198.00	\$ -	\$ -	3,932,198.00	9,761,631.57		
Administrative cost relating to Public Assistance:																					
Child Support Enforcement - Title IV-D	93.563		1604NJCSSES	20-27-790	1,513,814.00		1/1/2022	12/31/2022		1,513,814.00					1,513,814.00			1,513,814.00	1,513,814.00		
Program Total										1,513,814.00					1,513,814.00			1,513,814.00	1,513,814.00		
Social Services Block Grant - Title XX																					
Children's Health Insurance Program	93.667		N/A	20-27-790	326,233.00		1/1/2022	12/31/2022		326,233.00					326,233.00			326,233.00	326,233.00		
	93.767		1605NJ5021	20-27-790	183,743.00		1/1/2022	12/31/2022		183,743.00					183,743.00			183,743.00	183,743.00		
Program Total										509,976.00					509,976.00			509,976.00	509,976.00		
Program Total / Administrative cost relating to Public Assistance										2,023,790.00					2,023,790.00			2,023,790.00	2,023,790.00		
Refugee and Entrant Assistance State/Replacement Designee Administered Program																					
Public Assistance:																					
Refugee Resettlement Programs	93.566		N/A	20-41-790	814.00		1/1/2022	12/31/2022		814.00					814.00			814.00	814.00		
Program Total										814.00					814.00			814.00	814.00		
Medicaid Cluster																					
NJ Division of Family Development:																					
Medical Assistance Program	93.778		1605NJ5MAP	20-27-790	6,512,601.00		1/1/2022	12/31/2022		6,512,601.00					6,512,601.00			6,512,601.00	6,512,601.00		
NJ Division of Medical Assistance and Health Services:																					
Administrative costs relating to Public Assistance																					
Medical Assistance Program	93.778		1605NJ5MAP	20-27-790	831,471.00		1/1/2022	12/31/2022		831,471.00					831,471.00			831,471.00	831,471.00		
Program Total / Medicaid Cluster										7,344,072.00					7,344,072.00			7,344,072.00	7,344,072.00		
Social Security Administration, Passed through Cumberland County																					
Disability Insurance / SSI Cluster																					
Supplemental Security Income	96.006		N/A	20-42-790	55,693.00	798,610.00	1/1/2022	12/31/2022		55,693.00					55,693.00			55,693.00	854,303.00		
Program Total / Disability Insurance / SSI Cluster Total										55,693.00					55,693.00			55,693.00	854,303.00		
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					94,243.68		19,128.90		113,372.58		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		1NJ400404	20-27-790	4,667,480.00		1/1/2022	12/31/2022		4,667,480.00					4,667,480.00			4,667,480.00	4,667,480.00		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (ARPA)	10.561		054-7550-100-567	20-27-GRT-902	146,526.00		7/1/2022	9/30/2022		146,526.00					146,517.09		8.91	146,526.00	146,526.00		
Program Total / SNAP Cluster Total										113,372.58	4,814,006.00				4,908,240.77		19,137.81	4,814,006.00	4,927,378.58		
Total Federal Financial Awards - Department of Social Services										113,372.58	18,170,573.00				18,264,807.77		19,137.81	18,170,573.00	24,911,989.15		
Total Federal Financial Awards - All Funds									\$ 34,392,054.29	\$ 37,170,797.52	\$ 1,785,505.30	\$ 10,000.00	\$ -	\$ (17,941,968.01)	\$ 40,390,778.52	\$ 16,687,020.45	\$ 1,088,497.92	\$ 33,134,028.23	\$ 45,108,232.15	\$ 86,363,007.38	
* Total Edward Byrne Memorial Justice Assistance Grant	16.738	various	various	various	\$ 901,656.00	\$ 65,654.00	various	various	\$ 153,125.52	\$ 677,808.00	\$ 65,654.00	\$ -	\$ -	\$ -	\$ (300.00)	\$ 276,939.79	\$ 19,336.50	\$ 68,514.34	\$ 532,096.89	\$ 266,075.50	\$ 278,005.75
** Total Coronavirus State and Local Fiscal Recovery Funds	21.027	various	various	various	\$ 29,140,098.51	\$ -	various	various	\$ 13,002,140.04	\$ 96,231.51	\$ -	\$ -	\$ -	\$ -	\$ (15,781,673.19)	\$ 8,229,350.39	\$ 9,338,983.35	\$ -	\$ 11,311,711.00	\$ 14,618,165.01	\$ 17,828,387.51
*** Total Medicaid Cluster	93.778	various	various	various	\$ 7,500,655.00	\$ 50.00	various	various	\$ 318,357.92	\$ 7,396,533.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,356,648.37	\$ 350,000.00	\$ -	\$ 8,242.55	\$ 7,352,712.00	\$ 7,788,961.00

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, 2022

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2021	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2022	2022		Memo Only	
					From	To		Program or Award	Matching Contribution		2021 Encumbered	Cash Expenditures	2022 Encumbered			Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures	
Department of Agriculture																			
2022 Spotted Lanternfly Program - Chemical Control Treatment	Not Available	G2-717-649	\$ 15,000.00		1/1/2022	12/31/2022	\$ 15,000.00								\$ 15,000.00				
Program Total / Total Department of Agriculture							\$ -	15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		15,000.00	\$ -	\$ -	\$ -	\$ -
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					(1,000.00)	1,000.00							467,797.00
Comprehensive Alcohol	046-4290-100-162 / 046-4290-760-001	D2-789-602	422,129.00	61,390.00	1/1/2022	12/31/2022		422,129.00	61,390.00			387,763.29	18,281.95		77,473.76	248,290.00			406,045.24
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	57,255.74				(25,086.03)	82,341.77				427,030.00			
Program Total / Total Department of Health							57,255.74	422,129.00	61,390.00		(26,086.03)	471,105.06	18,281.95		77,473.76	675,320.00			873,842.24
Department of Children and Family																			
Children System of Care	016-1620-100-007	D2-789-354	36,874.00		7/1/2022	6/30/2023		36,874.00				19,376.82			17,497.18	18,432.00			19,376.82
Children System of Care (Children's Initiative)	016-1620-100-007	D1-789-353	55,311.00		1/1/2021	6/30/2022	24,054.51					24,054.51				18,437.00			55,311.00
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)									10,000.00
Program Total							34,054.51	36,874.00		(10,000.00)		43,431.33			17,497.18	36,869.00			84,687.82
Children & Family Prevention Planning	016-1630-100-032/016-1610	D0-789-633	300,000.00		7/1/2020	6/30/2021	10,485.03								10,485.03				289,514.97
Children & Family Prevention Planning	016-1630-100-032/016-1610	D2-789-633	300,000.00		7/1/2022	6/30/2023		300,000.00				69,287.13	214,750.60		15,962.27	175,000.00			284,037.73
Children & Family Prevention Planning	016-1630-100-032/016-1610	D1-789-633	450,000.00		1/1/2021	6/30/2022	12,500.00				(201,262.97)	213,762.97				125,000.00			450,000.00
Program Total							22,985.03	300,000.00			(201,262.97)	283,050.10	214,750.60		26,447.30	300,000.00			1,023,552.70
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D0-789-355	120,383.00	7,462.00	1/1/2018	12/31/2018	190.96					190.96							127,845.00
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D2-789-355	62,910.00	7,717.00	7/1/2022	6/30/2023		62,910.00	7,717.00			62,845.08			7,781.92	36,694.00			62,845.08
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D1-789-355	94,365.00	11,575.00	1/1/2021	6/30/2022	47,553.76				(36.47)	47,590.23				26,209.00			105,940.00
Program Total							47,744.72	62,910.00	7,717.00		(36.47)	110,626.27			7,781.92	62,903.00			296,630.08
Child Advocacy Development Grant	016-1610-100-133	P9-757-375/376	543,858.00		1/1/2019	12/31/2019	136,858.93					39,540.00	3,500.00		93,818.93	(35,358.00)			450,039.07
Child Advocacy Development Grant	016-1610-100-133	P2-757-375	169,078.00		7/1/2021	6/30/2022		169,078.00				109,224.00			59,854.00	169,078.00			109,224.00
Child Advocacy Development Grant	016-1610-100-133	P3-757-375	151,882.00		7/1/2022	6/30/2023		151,882.00				20,372.00	109,628.00		21,882.00				130,000.00
Child Advocacy Development Grant	016-1610-100-133	P0-757-375/376	275,900.00		1/1/2020	12/31/2020	76,370.26				(315.71)	35,645.45	2,701.10		38,339.42				237,560.58
Child Advocacy Development Grant	016-1610-100-133	P1-757-375/376	220,000.00		1/1/2021	6/30/2021					(82,344.00)				82,344.00				137,656.00
Program Total							213,229.19	320,960.00			(82,659.71)	204,781.45	115,829.10		296,238.35	133,720.00			1,064,479.65
Total Department of Children and Family							318,013.45	720,744.00	7,717.00	(10,000.00)	(283,959.15)	641,889.15	330,579.70		347,964.75	533,492.00			2,469,350.25
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	96,197.02							96,197.02		39,502.65			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					(13,402.09)	7,709.40	5,692.69			100,914.31			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	26,470.99				(79,292.58)	67,217.07	38,346.50		200.00	53,521.39			141,942.00
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D2-789-696	142,142.00		7/1/2022	6/30/2023		142,142.00				21,734.21	82,142.00		38,265.79				103,876.21
FY 2022 Youth Leadership Grant	082-2000-100-044	D2-789-697	25,158.00		7/1/2022	6/30/2023		25,158.00					19,900.00		5,258.00				19,900.00
Program Total / Total Governor's Council on Alcohol and Drug Abuse							122,668.01	167,300.00			(92,694.67)	96,660.68	146,081.19	96,197.02	43,723.79	193,938.35			559,283.19
Department of Human Services																			
Social Services for the Aging - Area Plan	046-4275-100-XXX	A3-787-3XX	668,126.00	166,957.00	1/1/2022	12/31/2022		668,126.00	166,957.00			715,822.45	28,368.25		90,892.30	521,114.00			744,190.70
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	122,640.51				(33,457.39)	69,768.55		86,329.35		278,182.21			745,643.65
Program Total							122,640.51	668,126.00	166,957.00		(33,457.39)	785,591.00	28,368.25	86,329.35	90,892.30	799,296.21			1,489,834.35
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		79,245.00	15,296.00			83,759.25	1,123.02		9,658.73	39,623.00			84,882.27
Enrichment Center - Area Plan	016-1610-100-XXX	A1-787-348	79,245.00	15,246.00	1/1/2021	12/31/2021	20,785.86				(8,438.20)	6,807.91		22,416.15		13,208.00			72,074.85
Enrichment Center	016-1610-100-XXX	A2-787-613	27,145.00		1/1/2022	12/31/2022						27,145.00				18,578.00			27,145.00
Enrichment Center	016-1610-100-XXX	A1-787-613	27,145.00		1/1/2021	12/31/2021	8.48					8.48				14,873.00			27,145.00
Program Total							20,794.34	106,390.00	15,296.00		(8,438.20)	117,720.64	1,123.02	22,416.15	9,658.73	86,282.00			211,247.12
Division of Deaf and Hard of Hearing: Communication Access Services	054-7545-100-005	A2-787-390	44,025.00		3/29/2022	6/30/2022		44,025.00							44,025.00	44,025.00			
Program Total								44,025.00							44,025.00	44,025.00			
Division of Disability Services																			
Personal Assistance	054-7545-100-005	A2-787-347	23,616.00		7/1/2022	6/30/2023		23,616.00				7,253.06			16,362.94	14,382.00			7,253.06
Personal Assistance	054-7545-100-005	A1-787-347	27,702.00		1/1/2021	6/30/2022	2,750.84	9,234.00		(1,500.00)		13,484.84				9,234.00			27,702.00
Program Total							2,750.84	32,850.00		(1,500.00)		20,737.90			16,362.94	23,616.00			34,955.06
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	109.00								109.00				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	1,672.81				(188,815.00)	187,684.81			2,803.00	826,791.00			827,697.00
Social Services for the Homeless	054-7550-100-072	D2-789-614	930,500.00		1/1/2022	12/31/2022		930,500.00				840,428.19	53,908.00		36,163.81	510,110.00			894,336.19
Social Services for the Homeless (Code Blue)	054-7550-100-072	D2-789-615	50,000.00		10/1/2021	3/31/2022		50,000.00				50,000.00				50,000.00			50,000.00
Program Total							1,781.81	980,500.00			(188,815.00)	1,078,113.00	53,908.00		39,075.81	1,386,901.00			2,876,924.19

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2022

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2021	Revenue Recognized			Paid or Charged				Balance Dec. 31, 2022	Memo Only		Accumulated Expenditures
					From	To		Program or Award	Matching Contribution	Adjustments	2021 Encumbered	Cash Expenditures	2022 Encumbered	Canceled		2022 Cash Receipts	Passed Through to Subrecipients	
Department of Human Services (Cont'd)																		
Division of Mental Health and Addiction Services																		
Medical Assisted Treatment Initiative	054-7700-760-242	G2-759-364	\$ 399,914.00		7/1/2022	6/30/2023		\$ 399,914.00				\$ 23,707.91	\$ 25,000.00		\$ 351,206.09	\$ 199,956.00		\$ 48,707.91
Medical Assisted Treatment Initiative	054-7700-760-242	G1-759-364	399,914.00		7/1/2021	6/30/2022	\$ 213,041.20				\$ (116,885.43)	16,667.81		313,258.82	199,958.00		86,655.18	
Program Total							213,041.20	399,914.00	\$ -	\$ -	(116,885.43)	40,375.72	25,000.00	\$ -	664,464.91	399,914.00	\$ -	135,363.09
Special Transportation Initiative	054-7550-100-291	J2-798-418	30,936.00		1/1/2022	12/31/2022		30,936.00				25,240.62		5,695.38	18,533.00		25,240.62	
Special Transportation Initiative	054-7550-100-291	J1-798-418	25,826.00		1/1/2021	12/31/2021	1,096.42					1,096.42			13,464.00		25,826.00	
Program Total							1,096.42	30,936.00				26,337.04		5,695.38	31,997.00		51,066.62	
Total Department of Human Services							362,105.12	2,262,741.00	182,253.00		(349,096.02)	2,068,875.30	108,399.27	108,745.50	870,175.07	2,772,031.21		4,799,390.43
Department of Environmental Protection																		
Clean Communities	042-4900-765-005	G2-770-632	190,042.18		1/1/2022	12/31/2022		190,042.18							190,042.18	190,042.18		190,042.18
Program Total								190,042.18							190,042.18	190,042.18		190,042.18
Green Acres Project - Trail Development on Mid-County Park	042-4800-533-003	G1-717-430	486,060.00		1/1/2022	12/31/2023		486,060.00							486,060.00			
Program Total								486,060.00							486,060.00			
Total Department of Environmental Protection							676,102.18					190,042.18		486,060.00	190,042.18	190,042.18		190,042.18
Department of State																		
NJ Historic Trust - Courthouse Preservation	022-8049-100-033	G0-705-602	50,000.00	\$ 17,000.00	1/1/2020	12/31/2020	334.00				(2,769.00)	2,769.00		334.00				66,666.00
Program Total							334.00				(2,769.00)	2,769.00		334.00				66,666.00
Council on the Arts, Local Arts	074-2530-100-032	G2-717-691	365,922.00		1/1/2022	12/31/2022		365,922.00				317,204.40	48,150.03	567.57	292,738.00		365,354.43	
Council on the Arts, Local Arts	074-2530-100-032	G1-717-691	126,974.00		1/1/2021	12/31/2021	0.12				(37,987.50)	37,837.50		150.12	25,395.00		126,823.88	
Program Total							0.12	365,922.00			(37,987.50)	355,041.90	48,150.03	717.69	318,133.00		492,178.31	
Historical Commission	074-2540-100-105	G2-717-625	43,286.00		1/1/2022	12/31/2022		43,286.00				34,152.00	9,134.00		36,793.00		43,286.00	
Historical Commission	074-2540-100-105	G1-717-625	28,857.00		1/1/2021	12/31/2021					(5,105.75)	5,105.75			4,328.55		28,857.00	
Program Total								43,286.00			(5,105.75)	39,257.75	9,134.00		41,121.55		72,143.00	
South Shore Destination Marketing	074-2510-100-013	G2-795-694	37,500.00		1/1/2022	12/31/2022		37,500.00				19,770.00	17,322.32	407.68	37,500.00		37,092.32	
South Shore Destination Marketing	074-2510-100-013	G1-717-694	25,000.00		1/1/2021	12/31/2021	272.00								272.00		24,728.00	
Program Total							272.00	37,500.00				19,770.00	17,322.32	679.68	37,500.00		61,820.32	
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							30,606.12	446,708.00			(45,862.25)	416,838.65	74,606.35	31,731.37	396,754.55		692,807.63	
Department of Law and Public Safety																		
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G2-747-662	133,412.85		9/12/2019	6/30/2020		133,412.85				116,276.80	2,475.60	14,660.45	67,095.70		118,752.40	
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G3-747-662	133,454.93		9/12/2019	6/30/2020		133,454.93				10,298.96	3,242.90	119,913.07			13,541.86	
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G0-747-662	132,565.00		9/12/2019	6/30/2020	12,908.64							12,908.64			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	12,351.44					(3,646.50)		15,997.94			114,850.06	
Program Total							25,260.08	266,867.78				122,929.26	5,718.50	28,906.58	134,573.52	67,095.70	366,800.68	
State/Community Partnership	100-066-1500-021	D2-789-351	432,107.00		1/1/2022	12/31/2022		432,107.00				190,990.29	207,289.96	33,826.75	119,347.49		398,280.25	
State/Community Partnership	100-066-1500-021	D1-789-351	432,107.00		1/1/2021	12/31/2021	22,437.38				(175,771.36)	66,310.15		131,898.59	123,732.49		300,208.41	
Program Total							22,437.38	432,107.00			(175,771.36)	257,300.44	207,289.96	165,725.34	243,079.98		698,488.66	
SFY 2021 Governor Phil Murphy Budget - Operation Helping Hand	Not Available	P1-757-378	90,476.19		9/1/2021	8/31/2022	82,769.03				(487.50)	20,881.52		62,375.01	45,238.10		28,101.18	
SFY 2022 Governor Phil Murphy Budget - Operation Helping Hand	Not Available	P2-757-381	123,809.50		9/1/2022	8/31/2023		123,809.50				2,277.50	1,262.50	120,269.50			3,540.00	
Program Total							82,769.03	123,809.50			(487.50)	23,159.02	1,262.50	182,644.51	45,238.10		31,641.18	

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 For the Year Ended December 31, 2022

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2021	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2022	2022		Memo Only	
					From	To		Program or Award	Matching Contribution		2021 Encumbered	Cash Expenditures	2022 Encumbered			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	D2-789-632	\$ 120,000.00		1/1/2022	12/31/2022		\$ 120,000.00			\$ 25,024.54	\$ 94,824.34		\$ 151.12	\$ 9,032.83		\$ 119,848.88		
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D1-789-632	120,000.00		1/1/2021	12/31/2021	\$ 8,878.45			\$ (41,039.79)	4,399.59			45,518.65	15,877.07		74,481.35		
Program Total							8,878.45	120,000.00	\$ -	\$ -	(41,039.79)	29,424.13	94,824.34	\$ -	45,669.77	24,909.90	\$ -	194,330.23	
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						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		
Department of Corrections (County Jail)	066-1020-718-001	G2-759-669	4,095.00		1/1/2022	12/31/2022		4,095.00			4,095.00				4,095.00		4,095.00		
Body Armor Replacement																			
County Prosecutor	066-1020-718-001	P2-757-669	1,879.90		1/1/2022	12/31/2022		1,879.90			1,879.00		0.90		1,879.90		1,879.00		
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						5,099.29		
County Sheriff	066-1020-718-001	G8-755-669	6,141.92		1/1/2018	12/31/2018	6,141.92				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						6,039.68		
County Sheriff	066-1020-718-001	G1-755-669	4,305.73		1/1/2021	12/31/2021	4,305.73				454.32			3,851.41			454.32		
County Sheriff	066-1020-718-001	G2-755-669	2,715.10		1/1/2022	12/31/2022		2,715.10						2,715.10	2,715.10				
Program Total							43,481.84	8,690.00			45,604.43		0.90	6,566.51	8,690.00		47,704.44		
SFY21 Body-Worn Camera Grant Program																			
County Sheriff	Not Available	G1-755-390	81,520.00		1/1/2021	12/31/2025	50,303.18				31,216.82			19,086.36			62,433.64		
County Prosecutor	Not Available	P1-757-390	40,760.00		1/1/2021	12/31/2025	1,859.42			(38,900.58)	38,900.53	1,859.47			40,760.00		40,760.00		
Program Total							52,162.60			(38,900.58)	70,117.35	1,859.47		19,086.36	40,760.00		103,193.64		
Total Department of Law and Public Safety							234,989.38	951,474.28		(256,199.23)	548,534.63	310,954.77	28,907.48	554,266.01	429,773.68		1,442,158.83		
Department of Transportation																			
Transportation Trust Fund - 2019	078-6320-480-XXX	R8-768-646	7,876,914.00		1/1/2019	12/31/2019				(847,615.56)	754,271.17	93,344.39					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	5,167,898.92			(1,518,325.53)	1,332,090.71	5,354,133.74			5,729,583.61		7,966,811.00		
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					1,774,406.83		6,084,591.17	1,125,905.06		1,774,406.83		
Transportation Trust Fund - 2021	078-6300-480-XXX	R2-768-644	2,547,235.13		1/1/2021	12/31/2023		2,547,235.13				2,547,235.13					2,547,235.13		
Transportation Trust Fund - 2022	078-6320-480-XXX	R1-768-644	7,777,405.00		1/1/2021	12/31/2023	7,777,405.00							7,777,405.00					
Transportation Trust Fund - 2023	078-6320-480-XXX	R2-768-644	7,777,405.00		1/1/2022	12/31/2024		7,777,405.00						7,777,405.00					
Local Freight Impact Fund	078-6320-480-XXX	R9-768-641	1,400,000.00	\$ 639,518.65	1/1/2019	12/31/2019				(958,042.88)	772,042.91			185,999.97	803,518.68		1,853,518.68		
FY21 Local Freight Impact Fund (CR 614 - James Moore Road)	078-6320-480-XXX	R1-768-641	800,000.00		1/1/2021	12/31/2023				(800,000.00)	800,000.00						800,000.00		
FY21 Local Freight Impact Fund (CR 646 - Port Elizabeth-Cumberland Road)	078-6320-480-XXX	R1-768-642	1,202,000.00		1/1/2021	12/31/2023				(1,202,000.00)	1,013,997.66	188,002.34					1,202,000.00		
FY22 Local Freight Impact Fund (CR 649 - Maurice town Bypass)	078-6320-480-XXX	R2-768-641	1,000,000.00		1/1/2022	12/31/2024		1,000,000.00						1,000,000.00					
FY22 Local Freight Impact Fund (CR 640 - Friesburg Road)	078-6320-480-XXX	R2-768-642	800,000.00		1/1/2022	12/31/2024		800,000.00						800,000.00					
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			750,000.00		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	641,372.37							641,372.37			358,627.63		
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			750,000.00		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					
FY 2022 Local Bridges Fund: Chestnut Ave. Over Panther Branch	078-6300-480-XXX	R2-768-643	572,929.00		1/1/2022	12/31/2024		572,929.00						572,929.00					
FY 2022 Local Bridges Fund: CR 640 Over Counseay River	078-6300-480-XXX	R2-768-644	724,077.00		1/1/2022	12/31/2024		724,077.00						724,077.00					
Program Total / Total Department of Transportation							25,381,782.29	13,421,646.13		(5,325,983.97)	4,672,402.45	11,957,122.43		27,499,887.51	9,159,007.35		26,379,513.27		
New Jersey Transit																			
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A2-787-673	414,649.00		1/1/2022	12/31/2022		414,649.00		292,880.60		251,850.74	237,287.58		218,391.28	199,990.03		489,138.32	
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A0-787-673	577,424.74		1/1/2020	12/31/2020	292,880.60			(292,880.60)							284,544.14		
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A1-787-673	421,664.00		1/1/2021	12/31/2021	249,940.89				(1,890.31)	24,080.34		227,750.86	70,814.81		193,913.14		
Program Total							542,821.49	414,649.00			(1,890.31)	275,931.08	237,287.58		446,142.14	270,804.84		967,595.60	
NJ-Job Access & Reverse Commute	Not Available	J3-798-424	479,236.00		7/1/2022	6/30/2023		479,236.00				222,819.22			256,416.78	111,409.63		222,819.22	
NJ-Job Access & Reverse Commute	Not Available	J2-798-424	464,352.00		7/1/2021	6/30/2022	207,634.43					206,032.47		1,601.96		334,391.28		462,750.04	
Program Total							207,634.43	479,236.00			428,851.69		1,601.96	256,416.78	445,800.91		685,569.26		
Total New Jersey Transit							750,455.92	893,885.00		(1,890.31)	704,782.77	237,287.58	1,601.96	702,558.92	716,605.75		1,653,164.86		

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2022

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2021	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2022	Memo Only		Accumulated Expenditures
					From	To		Program or Award	Matching Contribution		2021 Encumbered	Cash Expenditures	2022 Encumbered			2022 Cash Receipts	Passed Through to Subrecipients	
Department of Military and Veterans Affairs																		
Veterans Transportation System	067-3610-100-058	A2-787-623	\$ 15,000.00		7/1/2022	6/30/2023		\$ 15,000.00			\$	6,405.72			\$ 8,594.28	\$ 2,500.00		\$ 6,405.72
Veterans Transportation System	067-3610-100-058	A1-787-623	15,000.00		7/1/2021	6/30/2022	\$ 11,249.99					11,249.99				10,000.00		15,000.00
Program Total / Total Department of Military and Veterans Affairs							11,249.99	15,000.00	\$ -	\$ -	\$ -	17,655.71	\$ -	-	8,594.28	12,500.00	\$ -	21,405.72
Department of Community Affairs																		
Universal Service Fund - Administration Grant	022-8050-100-B13	G2-790-602	5,879.00		1/1/2022	12/31/2022		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	2,500.00				(76,837.50)	37,462.50			41,875.00	53,325.00		58,125.00
Local Efficiency Achievement Program - LEAP Fellowship Grant	022-8030-100-667	G2-717-642	50,000.00		1/1/2022	12/31/2022		50,000.00							50,000.00	50,000.00		
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
Program Total / Total Department of Community Affairs							2,500.00	55,879.00			(76,837.50)	43,341.50			91,875.00	359,204.00		308,125.00
NJ Economic Development Authority																		
Opportunity Zone Challenge Grant	Not Available	G0-705-640	100,000.00		1/1/2020	12/31/2020					(25,000.00)			25,000.00				100,000.00
Program Total / Total NJ Economic Development Authority											(25,000.00)			25,000.00				100,000.00
Department of Labor and Workforce Development																		
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J2-798-627	1,298,110.00		7/1/2022	6/30/2023		1,298,110.00				174,366.42			1,123,743.58	151,497.00		174,366.42
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J0-798-627	973,583.00		7/1/2020	6/30/2021	289,377.39					9,494.39		279,883.00				693,700.00
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J1-798-627	1,298,110.00		7/1/2021	6/30/2022	909,923.95					789,952.94			119,971.01	816,534.00		1,178,138.99
Program Total							1,199,301.34	1,298,110.00				973,813.75		279,883.00	1,243,714.59	968,031.00		2,046,205.41
Workforce Learning Link	062-4545-100-XXX	J2-798-626	52,000.00		7/1/2022	6/30/2023		52,000.00				9,699.54			42,300.46	7,259.00		9,699.54
Workforce Learning Link	062-4545-100-XXX	J1-798-626	79,000.00		7/1/2021	6/30/2022	66,314.40					62,677.75			3,636.65	75,362.00		75,363.35
Program Total							66,314.40	52,000.00				72,377.29			45,937.11	82,621.00		85,062.89
Passed Through Local Foundation																		
Gateway Community Action Partnership	Not Available	J2-798-525	24,006.12		7/1/2022	6/30/2023		24,006.12				17,338.46			6,667.66	9,239.67		17,338.46
Gateway Community Action Partnership	Not Available	J1-798-525	138,763.00		7/1/2021	6/30/2022	101,383.29					65,941.41		35,441.88		67,364.75		103,321.12
Program Total							101,383.29	24,006.12				83,279.87		35,441.88	6,667.66	76,604.42		120,659.58
Total Department of Labor and Workforce Development							1,366,999.03	1,374,116.12				1,129,470.91		315,324.88	1,296,319.36	1,127,256.42		2,251,927.88
Total State Financial Awards - Grant Fund							28,638,625.05	21,422,724.71	251,360.00	(10,000.00)	(6,483,609.13)	11,001,598.99	13,208,313.24	550,776.84	32,025,629.82	16,565,925.49	190,042.18	41,741,011.48
Department of Agriculture																		
Farmland Preservation Trust Fund	010-3380-001-000	39-FP-717-000-005	1,169,514.96		1/1/2022	12/31/2022		1,169,514.96	14,610.94		(23,003.81)	1,194,458.63	12,671.08		1,184,125.90		1,169,514.96	
Total State Financial Awards - Trust Fund								1,169,514.96	14,610.94		-23,003.81	1,194,458.63	12,671.08		1,184,125.90		1,169,514.96	
Department of State																		
NJ Historic Trust - Courthouse Exterior Preservation	022-8049-100-033	C-04-C0-022-003-A4H	545,557.00	\$ 863,773.00	12/21/2021	12/21/2026		545,557.00	863,773.00			6,786.00	1,402,544.00					1,409,330.00
Total State Financial Awards - Capital Fund								545,557.00	863,773.00			6,786.00	1,402,544.00					1,409,330.00
Department of Human Services																		
N.J. Department of Human Services (NJHHS)																		
Division of Family Development																		
General Assistance (GA)	054-7550-100-121	20-41-790	1,157,483.00		1/1/2022	12/31/2022		1,157,483.00				1,157,483.00			1,157,483.00		1,157,483.00	
General Assistance Administration Costs	054-7550-100-121	20-27-790	1,270,434.00		1/1/2022	12/31/2022		1,270,434.00				1,270,434.00			1,270,434.00		1,270,434.00	
Program Total								2,427,917.00				2,427,917.00			2,427,917.00		2,427,917.00	
Supplemental Security Income	054-7550-100-125	20-42-790-200	754,696.00		1/1/2022	12/31/2022		754,696.00				754,696.00			754,696.00		754,696.00	
Total State Financial Awards - Social Services Grant Fund								3,182,613.00				3,182,613.00			3,182,613.00		3,182,613.00	
Total State Financial Awards - All Funds							\$ 28,638,625.05	\$ 26,320,409.67	\$ 1,129,743.94	\$ (10,000.00)	\$ (6,506,612.94)	\$ 15,385,456.62	\$ 14,623,528.32	\$ 550,776.84	\$ 32,025,629.82	\$ 20,932,664.39	\$ 190,042.18	\$ 47,502,469.44

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, 2022

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, 2022. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated August 2, 2023. 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 financial statements. 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. The expenditures reflected in the schedules are presented at the federal participation level; thus, any matching portion is not included.

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 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	\$ 556,704.65		\$ 556,704.65
Grant Fund	21,568,350.50	\$ 11,001,598.99	32,569,949.49
General Capital Fund		6,786.00	6,786.00
Division of Social Services Grant	18,264,807.77	3,182,613.00	21,447,420.77
Trust Fund	915.60	1,194,458.63	1,195,374.23
	<u>\$ 40,390,778.52</u>	<u>\$ 15,385,456.62</u>	<u>\$ 55,776,235.14</u>

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, 2022

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	<u>Adverse and 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

14.228

Community Development Block Grant

21.027

Coronavirus State and Local Fiscal Recovery Funds

10.561

Supplemental Nutrition Assistance Program - SNAP Cluster

93.778

Title XIX, Medical Assistance Program - Medicaid Cluster

Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 1,211,723.36</u>
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Auditee qualified as low-risk auditee?	<u> X </u> yes <u> </u> no
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COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

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)

016-1630-100-032/016-1610

074-2530-100-032

062-4545-100-XXX

010-3380-001-000

054-7550-100-125

Name of State Program

Children and Family Prevention Planning

Council on Arts

Work First New Jersey / Workforce Learning Link

Farmland Preservation Trust Fund

Supplemental Security Income

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, 2022

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, 2022

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, 2022

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, 2022.

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Darlene Barber	Director of the Board	B
Donna Pearson	Deputy Director of the Board	B
Douglas A. Albrecht	Member of the Board	B
George M. Castellini	Member of the Board	B
Carol Musso	Member of the Board	B
Antonio Romero	Member of the Board	B
Joseph Sileo	Member of the Board	B
Celeste M. Riley	County Clerk / Adjuster	\$50,000 A
Robert A. Austino	Sheriff	\$35,000 A
Douglas M. Rainear	Surrogate	\$25,000 A
Kimberly E. Wood	County Administrator / Clerk to the Board (until March 2022)	B
Jody Hirata	Deputy County Administrator (until March 2022)	B
	Interim County Administrator (April to November 2022)	
Gerald C. Seneski	Chief Financial Officer / County Treasurer (until September 2022)	\$1,750,000 A
Jeffrey T. Ridgway, Jr.	County Comptroller (until September 2022)	\$1,750,000 A
	Chief Financial Officer / County Treasurer (from September 2022)	
	Interim Clerk to the Board (from April 2022)	
John G. Carr	County Counsel	
Paige Desiere	Director of Personnel	
Eugene J. Caldwell, II	Warden – Shared Service	\$50,000 A
Jennifer Webb-McRae	Prosecutor	
Cornelius Riley	Director of Public Works	
Douglas Whitaker	County Engineer	
Gabriel R. Scarpa	Public Safety Director	
Patricia Belmont	Tax Administrator	
Robert L. Bumpus	Interim Executive County Superintendent of Schools	

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