

**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 2023**

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**REPORT ON COMPLIANCE FOR EACH FEDERAL AND STATE 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, 2023. 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, 2023.

***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.

**Report on Internal Control over Compliance (Cont'd)**

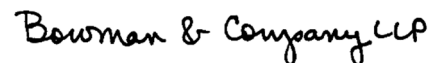
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

**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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 18, 2024. That report indicated that the County of Cumberland's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The report contained an unmodified opinion on the regulatory basis of accounting. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey Circular 15-08-OMB and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully submitted,



BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant

Voorhees, New Jersey  
September 6, 2024

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2023

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		2023 Encumbered	2023 Cash Expenditures	2023 Encumbered	Canceled	Balance Dec. 31, 2023	Memo Only														
							From	To		Program or Award	Matching Contribution			2022 Encumbered	Cash Expenditures						2023 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures												
Direct Federal Funding																																			
US Department of Agriculture																																			
USDA Rural Business Development Grant	10.351		N/A	G1-717-510	\$ 26,000.00		1/1/2021	12/31/2021	\$ 26,000.00											\$ 26,000.00															
Program Total									26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26,000.00	\$ -	\$ -	\$ -													
Senior Farmers Market Nutrition Program																																			
Senior Farmers Market Nutrition Program	10.576		N/A	A3-787-350	3,235.00		5/1/2023	9/30/2023		3,235.00						3,235.00			-	3,235.00		3,235.00													
Program Total									-	3,235.00	-	-	-	-	3,235.00	-	-	-	3,235.00	-	3,235.00														
US Department of Commerce																																			
Middle Mile (Broadband) Grant Program	11.033		N/A	G3-705-355; C-04-C0-021-003-C1-A	24,176,692.13	\$ 6,982,307.87	7/1/2023	6/30/2025		24,176,692.13	6,982,307.87					545,453.00			30,613,547.00			545,453.00													
Program Total									-	24,176,692.13	6,982,307.87	-	-	-	-	545,453.00	-	545,453.00	-	30,613,547.00	-	545,453.00													
US Department of Health & Human Services																																			
Retired and Senior Volunteer Program (RSVP)	94.002		N/A	A3-787-495496	75,000.00	38,164.00	4/1/2023	3/31/2024		75,000.00	38,164.00				54,280.01			58,883.99	34,846.00		54,280.01														
Retired and Senior Volunteer Program (RSVP)	94.002		N/A	A2-787-495496	75,000.00	38,164.00	4/1/2022	3/31/2023		44,848.16				(47.94)	39,804.01		5,092.09			31,898.00		108,071.91													
Retired and Senior Volunteer Program (RSVP)	94.002		N/A	A1-787-495496	75,000.00	38,164.00	4/1/2021	3/31/2022		28,062.76					28,062.76		28,062.76					85,101.24													
Program Total									72,910.92	75,000.00	38,164.00	-	-	(47.94)	94,084.02	-	33,154.85	58,883.99	66,744.00	-	247,453.16														
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		9,380.41						9,380.34		0.07		12,664.00		32,999.93													
Senior Health Insurance Program	93.779		N/A	A3-787-624	35,000.00		4/1/2023	3/31/2024			35,000.00					15,204.24			17,565.76	15,204.00															
Program Total									9,380.41	35,000.00	-	-	-	-	24,584.58	2,230.00	0.07	17,565.76	27,868.00	-	32,999.93														
US Department of Justice																																			
Criminal Alien Assistance Program	16.606		N/A	G3-759-371	34,407.00		1/1/2023	12/31/2023		34,407.00							17,341.20		17,065.80	34,407.00		17,341.20													
Criminal Alien Assistance Program	16.606		N/A	G3-759-372	27,705.00		1/1/2023	12/31/2023		27,705.00									27,705.00																
Criminal Alien Assistance Program	16.606		N/A	G2-759-372	42,956.00		1/1/2022	12/31/2022		10,000.00									10,000.00			32,956.00													
Criminal Alien Assistance Program	16.606		N/A	G9-759-371	68,363.00		1/1/2019	12/31/2019							(41,874.30)	41,874.30						68,363.00													
Program Total									10,000.00	62,112.00	-	-	-	(41,874.30)	41,874.30	17,341.20	-	54,770.80	62,112.00	-	118,660.20														
Public Safety Partnership and Community Policing Grants																																			
Public Safety Partnership and Community Policing Grants	16.710		N/A	G1-755-660	118,640.00		10/1/2021	9/29/2022		68,103.80					(17,398.00)	29,881.60	5,799.34		49,820.86	56,781.39		68,819.14													
Program Total									68,103.80	-	-	-	-	(17,398.00)	29,881.60	5,799.34	-	49,820.86	56,781.39	-	68,819.14														
Criminal and Juvenile Justice and Mental Health Collaboration Program Program: BJA FY 23 Justice and Mental Health Collaboration Program																																			
BJA FY 23 Justice and Mental Health Collaboration Program	16.745		N/A	P3-757-385	550,000.00		10/1/2023	9/30/2026			550,000.00									550,000.00															
Program Total									-	550,000.00	-	-	-	-	-	-	-	-	550,000.00	-	-	-													
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		503,343.35					76,651.56	75,700.00			350,991.79	69,087.46		257,708.21													
Program Total									503,343.35	-	-	-	-	-	76,651.56	75,700.00	-	350,991.79	69,087.46	-	257,708.21														
Comprehensive Opioid, Stimulant, and Other Substances Uses Program																																			
Comprehensive Opioid, Stimulant, and Other Substances Uses Program	16.838		N/A	P2-757-360	900,000.00		10/1/2021	9/30/2024		885,377.00					(277.77)	91,608.04	42,843.93		751,202.80	66,766.26		148,797.20													
Program Total									885,377.00	-	-	-	-	(277.77)	91,608.04	42,843.93	-	751,202.80	66,766.26	-	148,797.20														
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		11,311,711.00					(9,338,983.35)	11,165,328.36	2,908,236.22		6,577,129.77			22,466,737.23													
Program Total									11,311,711.00	-	-	-	-	(9,338,983.35)	11,165,328.36	2,908,236.22	-	6,577,129.77	-	-	22,466,737.23														
Local Assistance and Tribal Consistency Fund																																			
Local Assistance and Tribal Consistency Fund	21.032	COVID-19	N/A	G3-705-357	100,000.00		3/15/2021	12/31/2024			100,000.00									100,000.00	100,000.00														
Program Total									-	100,000.00	-	-	-	-	-	-	-	-	100,000.00	100,000.00	-	-													
Total Direct Federal Funding																							12,886,826.48	25,002,039.13	7,020,471.87	-	-	(9,398,581.36)	11,527,247.46	3,597,603.69	33,154.92	39,149,912.77	452,594.11	-	23,889,863.07
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		37,000.00					4,614.00				32,386.00	7,614.00		7,614.00													
Program Total									37,000.00	-	-	-	-	-	4,614.00	-	-	32,386.00	7,614.00	-	7,614.00														
US Department of Homeland Security Passed through NJ Office on Homeland Security and Preparedness																																			
Homeland Security Grant	97.067	066-1005-100-006		G9-747-464	168,590.27		1/1/2019	12/31/2019		20.94								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		5.70					(52,686.95)	52,686.95			5.70		35,962.74	142,689.39													
Homeland Security Grant	97.067	066-1005-100-006		G1-747-464	138,210.82		10/1/2021	9/30/2024		87,485.82					(22,725.00)	86,671.85			23,538.97		114,671.85														
Homeland Security Grant	97.067	066-1005-100-006		G2-747-464	142,093.92		10/1/2022	9/30/2025		88,479.61					(53,614.31)	53,614.31			88,479.61		53,614.31														
Homeland Security Grant	97.067	066-1005-100-006		G3-747-464	140,546.75		9/1/2023	7/31/2026			140,546.75						36,960.11		103,586.64		36,960.11														
Program Total									175,992.07	140,546.75	-	-	-	(129,026.26)	192,973.11	36,960.11	20.94	215,610.92	35,962.74	-	516,504.99														
US Department of Homeland Security Passed through NJ Department of Law and Public Safety																																			
Hazard Mitigation Grant	97.047		N/A	G0-747-462	125,000.00		1/1/2020	12/31/2020		42,200.00									42,200.00	84,008.02		82,800.00													
Program Total									42,200.00	-	-	-	-	-	-	-	-	42,200.00	-	84,008.02	-	82,800.00													
Emergency Management Performance Grant																																			
Emergency Management Performance Grant	97.042	066-1200-100-726		G8-747-369	55,000.00		7/1/2017	6/30/2018			414.89				(306.00)	720.89						55,000.00													
Emergency Management Performance Grant	97.042	066-1200-100-726		G9-747-369	55,000.00		7/1/2018	6/30/2019		55,244.42						46,215.26	8,179.07		850.09		54,149.91														
Emergency Management Performance Grant	97.042	066-1200-100-726		G0-747-369	55,000.00		7/1/2019	6/30/2020		4,101.31					(3,645.57)	7,746.88					55,000.00														
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						6,139.48		48,860.52		6,139.48														
Emergency Management Performance Grant	97.042	066-1200-100-726		G2-747-369	55,000.00		7/1/2021	6/30/2022		55,000.00									55,000.00																
Emergency Management Performance Grant	97.042	066-1200-100-726		G3-747-369	55,000.00		7/1/2022	6/30/2023			55,000.00								55,000.00	55,000.00	-														
Program Total									169,760.62	55,000.00	-	-	-	(3,951.57)	54,683.03	14,318.55	-	159,710.61	55,000.00	-	170,289.39														
Emergency Food and Shelter National Board Program																																			
Emergency Food and Shelter National Board Program	97.024		N/A	D2-789-501	1,636.00		11/1/2021	4/23/2023		818.00						818.00				9,871.14		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		26,486.52						16,615.38				10,976.51	14,582.00	25,186.86													
Emergency Food and Shelter National Board Program	97.024		N/A	D3-789-501	14,582.00		11/1/2022	12/31/2023			14,582.00											3,605.49													
Program Total									27,304.52	14,582.00	-	-	-	-	17,433.38	3,605.49	-	20,847.65	14,582.00	-	30,428.35														

COUNTY OF CUMBERLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2023

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, 2023	Memo Only					
							From	To		Program or Award	Matching Contribution		Adjustments	2022 Encumbered		Cash Expenditures	2023 Encumbered	Canceled	2023 Cash Receipts	Through to Subrecipients	Accumulated Expenditures
<b>US Department of Health and Human Services Passed through NJ Department of Community Affairs</b>																					
Low Income Home Energy Assistance Program	93.568		022-8050-100-182	G3-790-601	\$ 8,086.00		1/1/2023	12/31/2023	\$ 8,086.00				\$ 8,086.00		\$ 8,086.00		\$ 8,086.00				
Program Total									\$ -	8,086.00	\$ -	\$ -	\$ -	\$ -	\$ -	8,086.00	\$ -				
<b>US Department of Health and Human Services Passed through NJ Department of Children and Families</b>																					
Comprehensive Community Mental Health Services for Children with Serious Emotional Dis	93.104		016-1620-100-007	D3-789-353	5,000.00		10/1/2022	9/29/2023	5,000.00				5,000.00		5,000.00		5,000.00				
Program Total									5,000.00	-	-	-	-	-	-	5,000.00	-				
Community-Based Child Abuse Prevention (Police-Youth Initiative)	93.590		N/A	P3-757-671	60,000.00		7/1/2023	6/30/2024	60,000.00				10,940.31	1,188.80	47,870.89	60,000.00	12,129.11				
Program Total									-	60,000.00	-	-	-	10,940.31	1,188.80	47,870.89	60,000.00				
<b>US Department of Health and Human Services Passed through NJ Department of Human Services</b>																					
<b>Aging Cluster, Special Programs for Aging</b>																					
Title III, Part B Grants for Supportive Services & Senior Centers	93.044		046-4275-100-XXXX	A3-787-301/304/306	235,675.00	\$ 228,130.00	1/1/2023	12/31/2023		235,675.00	228,130.00	37,339.00	364,693.23	5,893.60	130,557.17	129,186.11	370,586.83				
Title III, Part B Grants for Supportive Services & Senior Centers	93.044		046-4275-100-XXXX	A2-787-301/304/306	231,605.00	228,130.00	1/1/2022	12/31/2022	99,729.54	1,560.00		(37,339.00)	(13,833.31)	60,542.11	19,246.74	106,655.00	405,154.26				
Title III, Part B Grants for Supportive Services & Senior Centers (ARPA)	93.044	COVID-19	046-4275-100-XXXX	A3-787-351	101,347.00	10,135.00	1/1/2023	12/31/2023		101,347.00	10,135.00	115,485.00		110,525.89	116,441.11	102,871.00	110,525.89				
Title III, Part B Grants for Supportive Services & Senior Centers (ARPA)	93.044	COVID-19	046-4275-100-XXXX	A2-787-351	104,986.00	10,499.00	1/1/2022	12/31/2022	110,461.00	4,567.00	457.00	(115,485.00)									
Title III, Part B Grants for Supportive Services & Senior Centers																					
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	50.00						50.00		22,387.00				
Program Total									210,240.54	343,149.00	238,722.00	-	(13,833.31)	535,761.23	5,893.60	(1,955.00)	266,245.02				
Title III, Part C Nutrition Services	93.045		046-4275-100-XXXX	A3-787-302/303/306/310	469,715.00	454,230.00	1/1/2023	12/31/2023		469,715.00	454,230.00	69,516.00	683,371.64	36,882.94	273,206.42	337,987.46	720,254.58				
Title III, Part C Nutrition Services	93.045		046-4275-100-XXXX	A2-787-302/303/306/310	423,091.00	454,230.00	1/1/2022	12/31/2022	247,648.81	3,921.00		(69,516.00)	(88,618.24)	127,834.44	142,837.61	126,807.67	664,967.39				
Title III, Part C Nutrition Services (ARPA)	93.045	COVID-19	046-4275-100-XXXX	A3-787-352/353	154,526.00	15,452.00	1/1/2023	12/31/2023		154,526.00	15,452.00	171,014.00		106,034.20	25,833.80	209,124.00	51,484.00				
Title III, Part C Nutrition Services (ARPA)	93.045	COVID-19	046-4275-100-XXXX	A2-787-352/353	155,468.00	15,546.00	1/1/2022	12/31/2022	168,748.00	2,060.00	206.00	(171,014.00)									
Program Total									416,396.81	630,222.00	469,888.00	-	(88,618.24)	917,240.28	62,716.74	-	1,517,089.97				
Nutrition Services Incentive Program	93.053		046-4275-100-XXXX	A3-787-302/303/305/307	59,866.00		1/1/2023	12/31/2023	52.00	59,866.00				59,866.00		45,580.00	59,866.00				
Nutrition Services Incentive Program	93.053		046-4275-100-XXXX	A2-787-302/303/305/307	54,736.00		1/1/2022	12/31/2022		(52.00)						46,724.00	54,736.00				
Program Total									52.00	59,914.00	-	-	-	59,966.00	-	92,304.00	-				
Aging Cluster Total									626,689.35	1,033,285.00	708,610.00	-	(102,451.55)	1,512,967.51	68,610.34	(1,955.00)	891,413.05				
Title III, Part D Disease Prevention & Health Promotion	93.043		046-4275-100-XXXX	A3-787-300/311	14,423.00	50.00	1/1/2023	12/31/2023		14,423.00	50.00	1,031.00		10,922.18	163.82	12,824.00	14,309.18				
Title III, Part D Disease Prevention & Health Promotion	93.043		046-4275-100-XXXX	A2-787-300/311	13,269.00	50.00	1/1/2022	12/31/2022	940.61	(216.00)		(1,031.00)	(1,734.44)	1,378.44	49.61	13,082.00	13,269.39				
Title III, Part D Disease Prevention & Health Promotion (ARPA)	93.043	COVID-19	046-4275-100-XXXX	A3-787-354	9,553.00		1/1/2023	12/31/2023		9,553.00		7,802.00		15,818.12	1,536.88	7,802.00	8,016.12				
Title III, Part D Disease Prevention & Health Promotion (ARPA)	93.043	COVID-19	046-4275-100-XXXX	A2-787-354	7,802.00	780.00	1/1/2022	12/31/2022	10,508.00	(1,751.00)	(175.00)	(7,802.00)			780.00		7,802.00				
Program Total									11,448.61	22,009.00	(125.00)	-	(1,734.44)	28,118.74	4,418.00	-	43,396.69				
National Family Caregiver Support, Title III, Part E (Hospice)	93.052		046-4275-100-XXXX	A3-787-313	121,070.00		1/1/2023	12/31/2023		121,070.00		51,181.00	120,909.40	43,977.24	7,364.36	57,393.00	164,886.64				
National Family Caregiver Support, Title III, Part E (Hospice)	93.052		046-4275-100-XXXX	A2-787-313	123,395.00		1/1/2022	12/31/2022	21,029.10	(81.00)		(51,181.00)	(58,394.12)	12,464.44	15,696.78	540.00	56,517.22				
National Family Caregiver Support, Title III, Part E (Hospice) (ARPA)	93.052	COVID-19	046-4275-100-XXXX	A3-787-355	31,177.00		1/1/2023	12/31/2023		31,177.00		19,899.00		15,000.00	36,076.00	44,535.00	109,135.11				
National Family Caregiver Support, Title III, Part E (Hospice) (ARPA)	93.052	COVID-19	046-4275-100-XXXX	A2-787-355	26,332.00	3,554.00	1/1/2022	12/31/2022	18,029.00	4,603.00	460.00	(19,899.00)		(361.00)	3,554.00	15,639.00	109,135.11				
Program Total									39,058.10	156,769.00	460.00	-	(58,394.12)	133,012.84	58,977.24	-	439,674.08				
Elder Abuse Prevention Interventions Program																					
Adult Protective Services (ARPA)	93.747	COVID-19	046-4275-100-XXXX	A3-787-356	51,373.00		1/1/2023	12/31/2023		51,373.00				19,052.00	32,321.00	18,900.00	51,373.00				
CRRSA - Enhance Adult Protective Services to Respond to COVID-19	93.747	COVID-19	046-4275-100-XXXX	A1-787-351, 390	38,876.00		1/1/2021	12/31/2021					(2,533.00)	2,533.00			38,876.00				
Program Total									-	51,373.00	-	-	(2,533.00)	21,585.00	32,321.00	-	90,249.00				
<b>Medicaid Cluster</b>																					
Medical Assistance Program																					
Federal Financial Participation: In-Home Support Services	93.778		046-4275-100-XXXX	A3-787-321	72,666.00		1/1/2023	12/31/2023		72,666.00		358,142.55			430,808.55	314,198.55					
Federal Financial Participation: In-Home Support Services	93.778		046-4275-100-XXXX	A2-787-321	43,944.00		1/1/2022	12/31/2022	8,142.55			(358,142.55)	(350,000.00)								
Medicaid Outreach	93.778		046-4275-100-XXXX	A3-787-626	8,411.00	50.00	1/1/2023	12/31/2023		8,411.00	50.00			8,461.00		6,716.00					
Medicaid Outreach	93.778		046-4275-100-XXXX	A2-787-626	8,517.00		1/1/2022	12/31/2022	50.00							50.00	56.00				
Medicaid Outreach	93.778		046-4275-100-XXXX	A1-787-626, 370	9,233.00	50.00	1/1/2021	12/31/2021	50.00						50.00						
Program Total / Medicaid Cluster									8,242.55	81,077.00	50.00	-	(350,000.00)	8,461.00	-	50.00	430,858.55				
Developmental Disabilities Basic Support and Advocacy Grants																					
Expanding Public Health Workforce within the Aging and Disability Networks	93.630		046-4275-100-XXXX	A3-787-350	78,610.00		1/1/2023	12/31/2023				78,610.00			78,610.00						
Expanding Public Health Workforce within the Aging and Disability Networks	93.630		046-4275-100-XXXX	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	-				
<b>Temporary Assistance to Needy Families (TANF)</b>																					
WIOA/WFNI Summer Youth Employment Program	93.558		ET-23-PV-24	J3-798-430	100,130.88		7/1/2023	6/30/2024		100,130.88				100,130.88		100,130.88	100,130.88				
WIOA/WFNI Summer Youth Employment Program	93.558		ET-22-PV-23	J2-798-430	56,862.00		7/1/2022	6/30/2023		1,779.49				1,779.49		55,082.51	55,082.51				
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-21-PV-22	J1-798-427	1,968,904.00		7/1/2021	6/30/2022	1,1369.81			(182,065.48)		16,746.29	177,589.00	30,385.00	1,791,315.00				
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-22-PV-23	J2-798-420	1,968,904.00		7/1/2022	6/30/2023	1,088,197.28			(593,548.23)		1,292,891.27	1,384,318.00	1,580,049.76	1,580,049.76				
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-23-PV-24	J3-798-420	1,563,316.00		7/1/2023	6/30/2024		1,563,316.00				418,884.21	836,343.65	220,008.00	726,972.35				
Program Total									1,101,346.58	1,663,446.88	-	-	(776,513.71)	1,717,856.58	418,884.21	179,368.49	4,253,550.50				
<b>Division of Mental Health and Addiction Services</b>																					
Opioid STR:																					
Community Peer Recovery Center	93.788		054-7700-100-249	D4-789-605	109,470.00		10/1/2023	9/30/2024		109,470.00				18,192.76		91,277.24	36,488.00				
Community Peer Recovery Center	93.788		054-7700-100-249	D3-789-605	106,371.00		10/1/2022	9/30/2023	105,338.00	1,033.00				86,298.53	2,066.93	18,005.54	106,371.00				
Community Peer Recovery Center	93.788		054-7700-100-249	D2-789-605	100,000.00		10/1/2021	9/30/2022	15,951.65					15,951.65			100,000.00				
County Based Innovation Grant	93.788		054-7700-100-249	D2-789-360	71,777.00		10/1/2023	9/30/2024		71,777.00				3,589.00	7,528.20	60,659.80	23,924.00				
County Based Innovation Grant	93.788		054-7700-100-249	D2-789-360	71,777.00		10/1/2022	9/30/2023	3,907.17			(63,801.69)		50,511.86	10,						

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2023

Federal Grant / Program or Cluster Title	Federal Assistance Listline Number	Additional Award Identification	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Revenue Recognized			Passed Through to Subrecipients	Paid or Charged		Memo Only						
							From	To	Balance Dec. 31, 2022	Program or Award	Matching Contribution		Adjustments	2022 Encumbeled	2023 Cash Expenditures	2023 Encumbeled	Canceled	Balance Dec. 31, 2023	2023 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
US Department of Labor Passed through NJ Department of Labor and Workforce Development																					
Work Incentive and Opportunity Act (WIOA) Cluster (Cont'd)																					
WIA Dislocated Worker Formula Grants	17.278		ET-22-PV-23	J2-798-428	\$ 1,065,816.00		7/1/2022	6/30/2023	\$ 1,009,735.27					\$ 698,662.56		\$ 311,072.71	\$ 696,414.00	\$ 754,741.29			
WIA Dislocated Worker Formula Grants	17.278		ET-23-PV-24	J3-798-428	995,927.00		7/1/2023	6/30/2024		\$ 995,927.00				46,604.00		949,323.00	8,166.00	46,604.00			
WIA Dislocated Worker Formula Grants	17.278		ET-21-PV-22	J1-798-428	1,435,534.00		7/1/2021	6/30/2022	900,601.62					324,712.62	\$ 575,891.00	336,501.00	859,643.00				
Program Total									1,910,338.89	995,927.00	\$ -	\$ -	\$ -	1,069,979.18	\$ -	575,891.00	1,260,395.71	1,071,101.00	1,660,990.29		
WIA Youth Activities	17.259		ET-23-PV-23	J2-798-429	2,515,497.00		7/1/2022	6/30/2023	2,393,632.70					1,042,061.99		1,351,371.11	1,075,534.00	1,163,925.89			
WIA Youth Activities	17.259		ET-23-PV-24	J3-798-429	2,236,539.00		7/1/2023	6/30/2024		2,236,539.00				96,932.66		2,139,606.34	79,666.00	96,932.66			
WIA Youth Activities	17.259		ET-21-PV-22	J1-798-429	2,334,132.00		7/1/2021	6/30/2022	1,203,052.81					875,354.81	327,698.00	900,270.00	2,006,434.00				
Program Total									3,596,685.51	2,236,539.00	-	-	-	2,014,349.06	-	327,698.00	3,491,177.45	2,055,410.00	3,267,292.55		
Work Incentive and Opportunity Act (WIOA) Cluster Total									8,471,534.12	5,630,656.12	-	-	-	5,642,129.56	-	1,014,975.25	7,445,085.43	5,726,196.12	9,196,724.44		
Community-Based Violence Prevention Program																					
Community-Based Violence Prevention Program	16.123		N/A	P0-757-383	499,791.00		10/1/2020	9/30/2023	462,040.79					101,250.27		97,393.52	263,397.00	71,000.27	236,394.00		
Program Total									462,040.79	-	-	-	-	101,250.27	97,393.52	-	263,397.00	71,000.27	236,394.00		
Juvenile Justice and Delinquency Prevention Allocation to States																					
Juvenile Justice and Delinquency Prevention Allocation to States	16.540		N/A	P1-757-660	6,656.00		1/1/2020	8/31/2021	77.79							77.79	1,013.00	6,578.21			
Program Total									77.79	-	-	-	-	-	-	77.79	1,013.00	6,578.21			
Crime Victim Assistance	16.575		066-1020-106-142	P3-757-372	469,715.00	\$ 117,428.75	7/1/2023	6/30/2024													
Crime Victim Assistance	16.575		066-1020-106-142	P2-757-372	554,133.00	138,533.25	7/1/2022	6/30/2023	577,669.99	469,715.00	117,428.75			(1,967.51)	106,302.56	3,234.24	477,606.95	63,891.21	109,536.80		
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-106-142	P3-757-382	125,810.00	35,710.00	10/1/2023	9/30/2024							250.00	808.00	160,462.00		1,058.00		
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-106-142	P3-757-383	126,579.00	31,645.00	10/1/2022	9/30/2023	158,224.00					111,947.86		46,276.14	80,302.86	111,947.86			
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-106-142	P2-757-371	72,000.00	18,424.00	10/1/2021	9/30/2022	15,284.00					(235.16)		13,519.16	4,249.03	76,904.84			
Program Total									749,168.99	595,525.00	153,138.75	-	-	(1,967.51)	704,403.10	4,042.24	791,354.91	509,808.98	896,623.09		
Violence Against Women Formula Grant	16.588		066-1020-106-246	P2-757-380	26,395.00	8,798.33	7/1/2022	6/30/2023	34,591.03						17,423.25	17,167.78	10,289.37	18,025.55			
Violence Against Women Formula Grant	16.588		066-1020-106-246	P1-757-380	51,090.00	17,030.00	7/1/2023	6/30/2024		51,090.00	17,030.00				6,199.14	51,090.00	10,830.86	57,289.14			
Program Total									34,591.03	51,090.00	17,030.00	-	-	-	23,622.39	51,090.00	27,998.64	10,289.37	75,314.69		
US Department of Justice, Passed through NJ Department of Law and Public Safety																					
Edward Byrne Memorial Justice Assistance Grant:																					
FY18 Justice Assistance Grant	16.738		066-1020-106-364	P2-757-375	104,649.00		7/1/2019	6/30/2020	15,955.98					(19,336.50)	35,292.48		104,649.00	104,649.00			
FY19 Justice Assistance Grant	16.738		066-1020-106-364	P3-757-373	101,933.00		7/1/2020	6/30/2021	101,933.00						101,932.32	0.68	98,018.98	101,932.32			
FY20 Justice Assistance Grant	16.738		066-1020-106-364	P3-757-672	64,389.00		7/1/2021	6/30/2022	64,389.00						22,309.29	18,039.58	24,040.13	16,760.61	441,348.87		
FY21 Justice Assistance Grant	16.738		066-1020-106-364	P3-757-673	88,793.00		7/1/2022	6/30/2023	88,793.00						26,368.98	33,036.60	29,387.42	26,368.98	59,405.58		
Passed through the City of Vineland																					
Multi-Jurisdictional Narcotics	16.738		066-1020-106-157	P4-757-374	7,725.00		10/1/2022	9/30/2026		7,725.00					1,287.79		6,437.21	1,287.79	1,287.79		
Multi-Jurisdictional Narcotics	16.738		066-1020-106-157	P3-757-374	6,931.00		10/1/2021	9/30/2025	6,931.00						6,931.00		6,931.00	6,931.00			
Multi-Jurisdictional Narcotics	16.738		066-1020-106-157	P1-757-374	6,048.00		10/1/2019	9/30/2023	5,866.56						5,866.56		5,866.56	6,048.00			
Program Total									28,755.54	262,840.00	-	-	-	(19,336.50)	199,988.42	51,076.18	59,865.44	259,883.92	320,602.97		
Strategies to Support Children Exposed to Violence	16.818		N/A	P0-757-379	1,015,160.00		10/1/2020	9/30/2024	922,220.40					(551.78)	308,518.67	23,059.50	591,194.01	59,595.41	423,965.99		
Program Total									922,220.40	-	-	-	-	(551.78)	308,518.67	23,059.50	591,194.01	59,595.41	423,965.99		
Smart Prosecution Initiative	16.825		N/A	P0-757-382	210,447.00		10/1/2020	9/30/2024	81,693.33					(485.00)	27,888.09	-	54,290.24	27,888.09	156,156.76		
Program Total									81,693.33	-	-	-	-	(485.00)	27,888.09	-	54,290.24	27,888.09	156,156.76		
US Department of Health & Human Services, Center for Disease Control, Passed through NJ Department of Law and Public Safety																					
Injury Prevention and Control Research and State and Community Based Programs																					
Operation Helping Hand (Restricted Reserve)	93.136		066-1000-100-200	P9-757-377	158,824.00		1/1/2019	12/31/2019	78,252.71		243,205.89			(34,222.75)	54,906.56	8,070.75	292,704.04		135,428.35		
FY21 Operation Helping Hand	93.136		066-1000-100-200	P2-757-379	52,631.57		9/1/2021	8/31/2022	39,655.53		(37,332.59)				5,585.44		47,368.41	52,631.57			
FY22 Operation Helping Hand	93.136		066-1000-100-200	P3-757-379	50,000.00		9/1/2022	8/31/2023		50,000.00	(47,531.20)				2,468.80		50,000.00	50,000.00			
Program Total									117,908.24	50,000.00	-	158,342.10	-	(35,485.25)	60,960.80	8,070.75	292,704.04	97,368.41	238,059.92		
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	213,827.50								213,827.50		342,417.50		
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	555,265.65				(88,219.23)	78,335.16	4,913.32	560,236.40	49,640.13	603,707.60			
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	102,944.76					12,487.19		90,457.57	171,166.70	441,196.45			
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	464,023.62							54,740.69		475,792.81			
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509		NJ-22-X009	A2-787-451/452	644,007.00		11/1/2023	12/31/2023		644,007.00						644,007.00		40,000.00			
Program Total									1,336,061.53	644,007.00	-	-	-	(88,219.23)	540,105.28	4,913.32	864,521.47	658,747.69	2,200,806.83	1,903,114.34	
Federal Transit Cluster																					
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A3-787-436	1,020,000.00	401,249.00	1/1/2023	12/31/2023		1,020,000.00	401,249.00				1,225,346.91	1,557.84	194,344.25	11,679.83	1,226,904.75		
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	355,581.95				(4,785.52)	121,921.11		238,446.36	929.60	1,182,802.64			
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	785,107.80							782,107.80		639,141.20			
Program Total / Federal Transit Cluster Total									1,137,689.75	1,020,000.00	401,249.00	-	-	(4,785.52)	1,347,268.02	1,557.84	1,214,898.41	12,609.43	3,048,848.59		
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 State and Non-Metropolitan Planning and Research	20.505		N/A	G3-717-431	82,560.00	20,640.00	7/1/2023	6/30/2024		82,560.00	20,640.00				8,712.43	74,994.86	19,492.71		83,707.29		
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		N/A	G2-717-431	82,560.00	20,640.00	7/1/2022	6/30/2023	81,339.97						81,332.53	2.51	4.93	65,071.98	103,195.07		
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	1,818.86					(472.61)		2,291.47		100,908.53			
Program Total									83,158.83	82,560.00	20,640.00	-	-	(472.61)	90,044.96	74,997.37	19,497.64	65,071.98	287,810.89		
US Department of Transportation, Passed through NJ Department of Transportation Highway Planning and Construction																					
Highway Planning and Construction:																					
Federal Hwy Admin, Mile/State Signals	20.205		078-6300-480-XXXX	R7-768-431	159,719.00		1/1/2017	12/31/2017	0.90					(2,198.63)		2,199.53			157,519.47		
Federal Hwy Admin, Traffic Signals	20.205		078-6300-480-XXXX	R7-768-435	49,732.00		1/1/2017	12/31/2017	42,192.42								42,192.42		7,539.58		
Federal Hwy Admin, Systemic Highway Treatment	20.205		078-6300-480-XXXX	R8-768-433	2,540,626.00		1/1/2018	12/31/2018	902,491.75								902,491.75		1,438,334.25		
Federal Hwy Admin, Systemic Highway Treatment	20.205		078-6300-480-XXXX	R9-768-431	2,954,077.00		1/1/2019	12/31/2019	562,977.08								562,977.08		2,391,099.92		
Federal Hwy Admin, Systemic Highway Treatment	20.205		078-6300-480-XXXX	R9-768-431	199,154.00		1/1/2019	12/31/2019	318,042.80								318,042.80		781,111.20		
Federal Hwy Admin, Systemic Highway Treatment	20.205		078-6300-480-XXXX	R9-768-433	2,910,863.00		1/1/2020	12/31/2020	1,059,636.97								1,059,636.97		1,860,226.03		
Federal Hwy Admin, Systemic Highway Treatment	20.205		078-6300-480-XXXX	R0-768-433	2,290,365.00		1/1/20														

(Continued)



## (Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2023

Federal Grantor / Pass-Through Grantor / Program or Classic 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, 2023	Memo Only			
							From	To		Program or Award	Matching Contribution			2022 Encumbered	Cash Expenditures	2023 Encumbered		Canceled	2023 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
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	\$ 19,128.90								\$ 19,128.90		\$ 113,372.58		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (ARPA)	10.561	COVID-19	054-7550-100-567	20-27-GRT-902	231,039.87		1/1/2022	9/30/2023		\$ 231,039.87				\$ 231,000.64	\$ 39.23		\$ 231,000.77		231,000.64		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (ARPA)	10.561	COVID-19	054-7550-100-567	20-27-GRT-902	146,526.00		7/1/2022	9/30/2022	8.91						8.91				146,517.09		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		1N400404	20-27-790	5,062,965.00		1/1/2023	12/31/2023		5,062,965.00				5,062,965.00			5,062,965.00		5,062,965.00		
Program Total / SNAP Cluster Total									19,137.81	5,294,004.87	\$ -	\$ -	\$ -	\$ -	5,293,965.64	\$ -	48.14	19,128.90	5,293,965.77	\$ -	5,553,855.31
Total Federal Financial Awards - Department of Social Services																					
									19,137.81	19,507,577.87	-	-	-	-	19,507,538.64	-	48.14	19,128.90	19,507,538.77	-	26,158,353.45
Total Federal Financial Awards - All Funds																					
									\$ 33,134,028.23	\$ 61,990,045.73	\$ 8,321,524.62	\$ 219,216.01	\$ -	\$ (16,687,020.45)	\$ 51,343,947.26	\$ 5,544,044.22	\$ 2,215,772.44	\$ 61,240,171.12	\$ 34,811,880.81	\$ 688,431.00	\$ 95,381,403.31
* Total Edward Byrne Memorial Justice Assistance Grant	16.738	various	various	various	\$ 923,514.00	\$ 65,654.00	various	various	\$ 532,006.89	\$ 262,840.00	\$ -	\$ -	\$ -	\$ (19,236.50)	\$ 276,639.98	\$ 126,776.18	\$ -	\$ 410,857.23	\$ 328,971.38	\$ -	\$ 378,310.77
** Total Coronavirus State and Local Fiscal Recovery Funds	21.027	various	various	various	\$ 29,445,906.00	\$ -	various	various	\$ 11,311,711.00	\$ 402,039.00	\$ -	\$ -	\$ -	\$ (9,338,983.35)	\$ 11,165,328.36	\$ 3,041,419.22	\$ -	\$ 6,845,985.77	\$ -	\$ 22,599,920.23	
*** Temporary Assistance for Needy Families	93.558	various	various	various	\$ 10,320,452.88	\$ 5,907,219.14	various	various	\$ 1,101,346.58	\$ 6,325,782.88	\$ -	\$ -	\$ -	\$ (776,513.71)	\$ 6,380,192.58	\$ 418,884.21	\$ 179,368.49	\$ 1,225,197.89	\$ 6,397,177.88	\$ -	\$ 14,823,105.64
**** Total Medicaid Cluster	93.778	various	various	various	\$ 7,700,697.00	\$ 100.00	various	various	\$ 8,242.55	\$ 7,639,003.00	\$ 50.00	\$ -	\$ -	\$ (350,000.00)	\$ 7,566,387.00	\$ -	\$ 50.00	\$ 430,858.55	\$ 7,878,896.55	\$ -	\$ 7,557,926.00

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, 2023

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2022	Revenue Recognized			Paid or Charged				Balance Dec. 31, 2023	2023 Cash Receipts	Memo Only		
					From	To		Program or Award	Matching Contribution	Adjustments	2022 Encumbered	Cash Expenditures	2023 Encumbered	Canceled			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	D3-789-602	420,970.00	\$ 61,434.00	1/1/2023	12/31/2023		420,970.00	61,434.00			442,823.96	23,373.76	16,206.28	367,938.00		466,197.72		
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	77,473.76				(18,281.95)	95,755.71			173,839.00		483,519.00		
Program Total								77,473.76	420,970.00	61,434.00	-	(18,281.95)	538,579.67	23,373.76	16,206.28	541,777.00	-	949,716.72	
Senior Farmers Market Nutrition Program	046-4220-100-219	A3-787-350	7,965.00		5/1/2023	9/30/2023		7,965.00				7,965.00			7,965.00		7,965.00		
Program Total								-	7,965.00	-	-	7,965.00	-	-	7,965.00	-	7,965.00		
Total Department of Health								77,473.76	428,935.00	61,434.00	-	(18,281.95)	546,544.67	23,373.76	16,206.28	549,742.00	-	957,681.72	
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	17,497.18					17,497.18			18,442.00		36,874.00		
Children System of Care	016-1620-100-007	D3-789-354	39,455.00		7/1/2023	6/30/2024		39,455.00				10,246.13		29,208.87			10,246.13		
Program Total								17,497.18	39,455.00	-	-	27,743.31	-	29,208.87	18,442.00	-	47,120.13		
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	15,962.27				(214,750.60)	230,712.87			125,000.00		300,000.00		
Children & Family Prevention Planning	016-1630-100-032/016-1610-	D3-789-633	321,000.00		7/1/2023	6/30/2024		321,000.00				96,340.80	205,965.75	18,693.45	187,250.00		302,306.55		
Program Total								26,447.30	321,000.00	-	-	(214,750.60)	327,053.67	205,965.75	29,178.48	312,250.00	-	891,821.52	
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D2-789-355	62,910.00	7,717.00	7/1/2022	6/30/2023	7,781.92					7,781.92			26,216.00		70,627.00		
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-XXX	D3-789-355	67,313.00	7,717.00	7/1/2023	6/30/2024		67,313.00	7,717.00			14,669.67	450.72	59,909.61	39,256.00		15,120.39		
Program Total								7,781.92	67,313.00	7,717.00	-	-	22,451.59	450.72	59,909.61	65,472.00	-	85,747.39	
Child Advocacy Development Grant	016-1610-100-133	P9-757-375/376	543,858.00		1/1/2019	12/31/2019		93,818.93			(3,500.00)	45,500.00		35,357.93	16,461.00		492,039.07		
Child Advocacy Development Grant	016-1610-100-133	P2-757-375	169,078.00		7/1/2021	6/30/2022		59,854.00							59,854.00		109,224.00		
Child Advocacy Development Grant	016-1610-100-133	P3-757-375	151,882.00		7/1/2022	6/30/2023		21,882.00			(109,628.00)	111,789.71		19,720.29	151,882.00		132,161.71		
Child Advocacy Development Grant	016-1610-100-133	P4-757-375	139,593.00		7/1/2023	6/30/2024		139,593.00				15,738.29	107,213.98		16,640.73		122,952.27		
Child Advocacy Development Grant	016-1610-100-133	P0-757-375/376	275,900.00		1/1/2020	12/31/2020		38,339.42			(2,701.10)	(813.03)		34.28	11,487.27		234,080.73		
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								296,238.35	139,593.00	-	-	(115,829.10)	172,214.97	107,248.26	65,689.93	206,507.29	151,882.00	-	1,228,113.78
Total Department of Children and Family								347,964.75	567,361.00	7,717.00	-	(330,579.70)	549,463.54	313,664.73	65,689.93	324,804.25	548,046.00	-	2,252,802.82
Governor's Council on Alcohol and Drug Abuse																			
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D0-789-696	106,607.00		1/1/2020	12/31/2020					(5,692.69)			5,692.69			100,914.31		
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D1-789-696	142,142.00		7/1/2021	6/30/2022	200.00				(38,346.50)	37,657.74		888.76		87,731.85	141,253.24		
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D2-789-696	142,142.00		7/1/2022	6/30/2023	38,265.79				(82,142.00)	107,274.24	13,133.55		21,734.21		142,142.00		
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D3-789-696	142,142.00		7/1/2023	6/30/2024		142,142.00				31,888.72	66,925.00		43,328.28		98,813.72		
FY 2022 Youth Leadership Grant	082-2000-100-044	D2-789-697	25,158.00		7/1/2022	6/30/2023	5,258.00				(19,900.00)	15,228.00	9,930.00				25,158.00		
FY 2023 Youth Leadership Grant	082-2000-100-044	D3-789-697	25,158.00		7/1/2023	6/30/2024		25,158.00							25,158.00				
Program Total / Total Governor's Council on Alcohol and Drug Abuse								43,723.79	167,300.00	-	-	(146,081.19)	192,048.70	89,988.55	6,581.45	68,486.28	109,466.06	-	508,281.27
Department of Human Services																			
Social Services for the Aging - Area Plan	046-4275-100-XXX	A2-787-3XX	668,126.00	166,957.00	1/1/2022	12/31/2022	90,892.30			9,738.94	(28,368.25)	42,147.04		86,852.45	317,271.84		748,230.55		
Social Services for the Aging - Area Plan	046-4275-100-XXX	A3-787-3XX	747,371.00	181,876.00	1/1/2023	12/31/2023		747,371.00	181,876.00			777,577.45	36,708.87	114,960.68	690,456.00		814,286.32		
Program Total								90,892.30	747,371.00	181,876.00	9,738.94	(28,368.25)	819,724.49	36,708.87	-	201,813.13	1,007,727.84	-	1,562,516.87
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	9,658.73			(9,738.94)	(1,123.02)	1,042.81					94,541.00		
Enrichment Center	016-1610-100-XXX	A2-787-613	27,145.00		1/1/2022	12/31/2022									8,567.00		27,145.00		
Enrichment Center	016-1610-100-XXX	A3-787-613	27,145.00		1/1/2023	12/31/2023		27,145.00				27,145.00			24,551.00		27,145.00		
Program Total								9,658.73	27,145.00	-	(9,738.94)	(1,123.02)	28,187.81	-	-	33,118.00	-	148,831.00	
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					10,045.56		33,979.44			10,045.56		
Program Total								44,025.00	-	-	-	-	10,045.56	-	-	33,979.44	-	10,045.56	
Division of Disability Services																			
Personal Assistance	054-7545-100-005	A2-787-347	23,616.00		7/1/2022	6/30/2023	16,362.94					16,362.94			9,234.00		23,616.00		
Personal Assistance	054-7545-100-005	A3-787-347	23,616.00		7/1/2023	6/30/2024		23,616.00				7,189.75		16,426.25	11,808.00		7,189.75		
Program Total								16,362.94	23,616.00	-	-	-	23,552.69	-	16,426.25	21,042.00	-	30,805.75	
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	2,803.00							2,803.00			827,697.00		
Social Services for the Homeless	054-7550-100-072	D3-789-614	930,500.00		1/1/2022	12/31/2022	36,163.81				(53,908.00)	88,086.81		1,985.00	418,854.00		928,515.00		
Social Services for the Homeless	054-7550-100-072	D3-789-614	980,500.00		1/1/2023	12/31/2023		980,500.00				884,318.61	94,059.00	2,122.39	513,713.00		978,377.61		
Program Total								39,075.81	980,500.00	-	-	(53,908.00)	972,405.42	94,059.00	2,803.00	4,216.39	932,567.00	-	3,839,480.61

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
 For the Year Ended December 31, 2023

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2022	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2023	Memo Only	
					From	To		Program or Award	Matching Contribution		2022 Encumbered	Cash Expenditures	2023 Encumbered			2023 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	\$ 351,206.09				\$ (25,000.00)	\$ 66,691.20	\$ 25,000.00		\$ 199,958.00		\$ 115,399.11
Medical Assisted Treatment Initiative	054-7700-760-242	G1-759-364	399,914.00		7/1/2021	6/30/2022	313,258.82					(400.00)		\$ 313,658.82			86,255.18
Medical Assisted Treatment Initiative	054-7700-760-242	G3-759-364	403,451.00		7/1/2023	6/30/2024		\$ 403,451.00				25,208.00	25,000.00		353,243.00	233,282.00	50,208.00
Program Total							664,464.91	403,451.00	\$ -	\$ -	(25,000.00)	91,499.20	50,000.00	313,658.82	637,757.89	433,240.00	251,862.29
Special Transportation Initiative	054-7550-100-291	J2-798-418	30,936.00		1/1/2022	12/31/2022	5,695.38					5,695.38			12,403.00		30,936.00
Special Transportation Initiative	054-7550-100-291	J3-798-418	30,936.00		1/1/2023	12/31/2023		30,936.00				30,890.63		45.37	23,148.00		30,890.63
Program Total							5,695.38	30,936.00	-	-	-	36,586.01	-	-	45.37	35,551.00	61,826.63
Total Department of Human Services							870,175.07	2,213,019.00	181,876.00	-	(108,399.27)	1,982,001.18	180,767.87	316,461.82	894,238.47	2,463,245.84	5,905,368.71
Department of Environmental Protection																	
Clean Communities	042-4900-765-005	G3-770-632	213,001.22		1/1/2023	6/30/2024	-	213,001.22				213,001.22		-	213,001.22	213,001.22	213,001.22
Program Total							-	213,001.22	-	-	-	213,001.22	-	-	213,001.22	213,001.22	213,001.22
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						11,575.00		474,485.00	-	11,575.00
Program Total							486,060.00	-	-	-	-	-	11,575.00	-	474,485.00	-	11,575.00
Total Department of Environmental Protection							486,060.00	213,001.22	-	-	-	213,001.22	11,575.00	-	474,485.00	213,001.22	224,576.22
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							334.00	-	9,999.50	66,666.00
Program Total							334.00	-	-	-	-	-	-	334.00	-	9,999.50	66,666.00
Council on the Arts, Local Arts	074-2530-100-032	G3-717-691	365,900.00		1/1/2023	12/31/2023		365,900.00				258,776.38	107,122.98		0.64	292,720.00	365,899.36
Council on the Arts, Local Arts	074-2530-100-032	G2-717-691	365,922.00		1/1/2022	12/31/2022	567.57				(48,150.03)	41,075.61	4,641.99		3,000.00	73,184.00	362,922.00
Council on the Arts, Local Arts	074-2530-100-032	G1-717-691	126,974.00		1/1/2021	12/31/2021	150.12							150.12			126,823.88
Program Total							717.69	365,900.00	-	-	(48,150.03)	299,851.99	111,764.97	150.12	3,000.64	365,904.00	855,645.24
Historical Commission	074-2540-100-105	G2-717-625	43,286.00		1/1/2022	12/31/2022					(9,134.00)	9,134.00			6,493.00		43,286.00
Historical Commission	074-2540-100-105	G3-717-625	44,100.00		1/1/2023	12/31/2023		44,100.00				26,700.00	17,400.00		37,485.00		44,100.00
Program Total							-	44,100.00	-	-	(9,134.00)	35,834.00	17,400.00	-	43,978.00	-	87,386.00
South Shore Destination Marketing	074-2510-100-013	G3-795-694	37,500.00		1/1/2023	12/31/2023		37,500.00				24,258.51	13,200.00		41.49	37,500.00	37,458.51
South Shore Destination Marketing	074-2510-100-013	G2-795-694	37,500.00		1/1/2022	12/31/2022	407.68				(17,322.32)	7,114.00	5,594.32		5,021.68	32,478.32	32,478.32
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							679.68	37,500.00	-	-	(17,322.32)	31,372.51	18,794.32	272.00	5,063.17	37,500.00	94,664.83
County Comprehensive Farmland Preservation Plan	Not Available	G1-717-630	30,000.00		1/1/2021	12/31/2029	30,000.00					24,644.49		5,355.51	24,644.49		24,644.49
Program Total							30,000.00	-	-	-	-	24,644.49	-	5,355.51	24,644.49	-	24,644.49
Total Department of State							31,731.37	447,500.00	-	-	(74,606.35)	391,702.99	147,959.29	6,111.63	8,063.81	482,025.99	1,129,006.56
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	14,660.45				(2,475.60)	2,475.60		14,660.45	50,411.45		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	119,913.07				(3,242.90)	82,635.89	23,368.50		17,151.58	28,768.84	116,303.35
Radiologic Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	G3-747-662	125,211.53		1/1/2023	6/4/2024		125,211.53				13,585.99	84,986.35		26,639.19		98,572.34
Program Total							134,573.52	125,211.53	-	-	(5,718.50)	98,697.48	108,354.85	-	58,451.22	79,180.29	333,628.09
State/Community Partnership	100-066-1500-021	D3-789-351	516,599.00		1/1/2023	12/31/2023		516,599.00				268,728.89	167,451.02		80,419.09	100,017.90	436,179.91
State/Community Partnership	100-066-1500-021	D2-789-351	432,107.00		1/1/2022	12/31/2022	33,826.75				(207,289.96)	42,985.51	128,362.89		69,768.31	100,600.46	362,338.69
State/Community Partnership	100-066-1500-021	D1-789-351	432,107.00		1/1/2021	12/31/2021	131,898.59							131,898.59			300,208.41
Program Total							165,725.34	516,599.00	-	-	(207,289.96)	311,714.40	295,813.91	131,898.59	150,187.40	200,618.36	1,098,727.01
SFY 2021 Governor Phil Murphy Budget - Operation Helping Hand	Not Available	P1-757-378	90,476.19		9/1/2021	8/31/2022	62,375.01			(62,375.01)					45,238.09		90,476.19
SFY 2022 Governor Phil Murphy Budget - Operation Helping Hand	Not Available	P2-757-381	123,809.50		9/1/2022	8/31/2023	120,269.50			(95,967.09)	(1,262.50)	25,564.91			123,809.50		123,809.50
SFY 2023 Operation Helping Hand	100-066-1000-215	P3-757-378	105,263.15		9/1/2023	8/31/2024		105,263.15				4,317.47	3,620.45		97,325.23		7,937.92
Program Total							182,644.51	105,263.15	-	(158,342.10)	(1,262.50)	29,882.38	3,620.45	-	97,325.23	169,047.59	222,223.61
Combating Bias, Hate, and Violence Grant	100-066-1000-236	P3-757-390	5,000.00		1/1/2023	12/31/2023		5,000.00				5,000.00			5,000.00		5,000.00
Program Total							-	5,000.00	-	-	-	5,000.00	-	-	5,000.00	-	5,000.00

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
For the Year Ended December 31, 2023

State Grantor / Pass-Through Grantor / Program	State GMS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2022	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2023	Memo Only		
					From	To		Program or Award	Matching Contribution		2022 Encumbered	Cash Expenditures	2023 Encumbered			2023 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	D3-789-632	\$ 120,000.00		1/1/2023	12/31/2023		\$ 120,000.00			\$	68,854.14	\$ 47,493.28		\$ 3,652.58	\$ 36,380.59	\$	116,347.42
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D2-789-632	120,000.00		1/1/2022	12/31/2022	\$ 151.12				\$ (94,824.34)	17,640.55	73,513.85		3,821.06	33,632.26		116,178.94
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D1-789-632	120,000.00		1/1/2021	12/31/2021	45,518.65						\$ 45,518.65					74,481.35
Program Total							45,669.77	120,000.00	\$ -	\$ -	(94,824.34)	86,494.69	121,007.13	45,518.65	7,473.64	70,012.85	\$ -	307,007.71
Body Armor Replacement Department of Corrections (County Jail)	066-1020-718-001	G3-759-669	5,334.55		1/1/2023	12/31/2023		5,334.55				5,334.55				5,334.55		5,334.55
Body Armor Replacement County Prosecutor	066-1020-718-001	P3-757-669	2,648.69		1/1/2023	12/31/2023		2,648.69					2,648.69			2,648.69		2,648.69
Body Armor Replacement County Sheriff	066-1020-718-001	G1-755-669	4,305.73		1/1/2021	12/31/2021	3,851.41					3,851.41						4,305.73
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
County Sheriff	066-1020-718-001	G3-755-669	3,454.45		1/1/2023	12/31/2023		3,454.45				3,454.45				3,454.45		3,454.45
Program Total							6,566.51	11,437.69	-	-	-	15,355.51	2,648.69	-	-	11,437.69	-	18,458.52
SFY21 Body-Worn Camera Grant Program County Sheriff	Not Available	G1-755-390	81,520.00		1/1/2021	12/31/2025	19,086.36				(1,859.47)	1,859.47			19,086.36			62,433.64
County Prosecutor	Not Available	P1-757-390	40,760.00		1/1/2021	12/31/2025												40,760.00
Program Total							19,086.36	-	-	-	(1,859.47)	1,859.47	-	-	19,086.36	-	-	103,193.64
Total Department of Law and Public Safety							554,266.01	883,511.37	-	(158,342.10)	(310,954.77)	549,003.93	531,445.03	177,417.24	332,523.85	535,296.78	-	2,088,238.58
Department of Transportation																		
Transportation Trust Fund - 2019	078-6320-480-XXX	R8-768-646	7,876,914.00		1/1/2019	12/31/2019					(93,344.39)	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					(5,334,133.74)	4,694,295.42	632,096.79		27,741.53	7,939,069.47		7,939,069.47
Transportation Trust Fund - 2021	078-6300-480-XXX	R0-768-644	7,858,998.00		1/1/2020	12/31/2020	6,084,591.17				(1,774,406.83)	1,758,429.02	5,902,466.64		198,102.34	6,084,591.17		7,660,895.66
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			648,501.77		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						1,287,885.61		6,489,519.39	1,208,207.00		1,287,885.61
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			7,777,405.00
Transportation Trust Fund - 2024	078-6320-480-XXX	R3-768-645	7,770,768.00		1/1/2023	12/31/2025		7,770,768.00							7,770,768.00			7,770,768.00
Local Freight Impact Fund	078-6320-480-XXX	R9-768-641	1,400,000.00	\$ 639,518.65	1/1/2019	12/31/2019	185,999.97					(156,361.52)			342,361.49			1,697,157.16
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										200,000.00		
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					(188,002.34)	188,002.34						1,202,000.00
FY22 Local Freight Impact Fund (CR 649 - Mauricetown 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				750,000.00		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				600,000.00		800,000.00
FY20 Local Freight Impact Fund (CR 720 - Reeves Road)	078-6320-480-XXX	R3-768-641	1,200,000.00		1/1/2020	12/31/2023		1,200,000.00					1,200,000.00			900,000.00		1,200,000.00
Statewide Transportation and Local Bridge Bond	078-6320-480-XXX	R3-768-646	47,270.53		1/1/2023	6/30/2025		47,270.53							47,270.53			
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						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)	805,407.26	194,592.74					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 Colansey 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							27,499,887.51	9,018,038.53	-	-	(11,957,122.43)	10,183,116.91	11,764,276.91	-	26,527,654.65	10,391,299.94	-	35,569,784.66
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	218,391.28				(237,287.58)	254,425.59			201,253.27	299,475.85		213,395.73
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A3-787-673	574,338.00		1/1/2023	12/31/2023		574,338.00		227,750.85		350,330.23	142,592.36		309,166.26	141,554.35		492,922.59
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A1-787-673	421,664.00		1/1/2021	12/31/2021	227,750.86			(227,750.85)				0.01				193,913.14
Program Total							446,142.14	574,338.00	-	-	(237,287.58)	604,755.82	142,592.36	0.01	510,419.53	441,030.20	-	900,231.46
NJ-Job Access & Reverse Commute	Not Available	J3-798-424	479,236.00		7/1/2022	6/30/2023	256,416.78					256,416.78			-	367,826.37		479,236.00
NJ-Job Access & Reverse Commute	Not Available	J4-798-424	437,872.00		7/1/2023	6/30/2024		437,872.00				199,210.32			238,661.68	99,605.16		199,210.32
Program Total							256,416.78	437,872.00	-	-	-	455,627.10	-	-	238,661.68	467,431.53	-	678,446.32
Total New Jersey Transit							702,558.92	1,012,210.00	-	-	(237,287.58)	1,060,382.92	142,592.36	0.01	749,081.21	908,461.73	-	1,578,677.78

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**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
For the Year Ended December 31, 2023

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2022	Revenue Recognized		Adjustments	Paid or Charged			Canceled	Balance Dec. 31, 2023	Memo Only		
					From	To		Program or Award	Matching Contribution		2022 Encumbered	Cash Expenditures	2023 Encumbered			2023 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
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	\$ 8,594.28					\$ 7,344.28		\$ 1,250.00	\$ 10,000.00		\$ 13,750.00	
Veterans Transportation System	067-3610-100-058	A3-787-623	15,000.00		7/1/2023	6/30/2024		\$ 15,000.00				5,379.82			3,750.00		5,379.82	
Program Total / Total Department of Military and Veterans Affairs							8,594.28	15,000.00	\$ -	\$ -	\$ -	12,724.10	\$ -	1,250.00	9,620.18	13,750.00	\$ -	19,129.82
Department of Community Affairs																		
Universal Service Fund - Administration Grant	022-8050-100-B13	G3-790-602	5,391.00		1/1/2023	12/31/2023		5,391.00				5,391.00				5,391.00	5,391.00	
Recreational Opportunities for Individuals with Disabilities	022-8050-100-035	G2-717-685	5,000.00		7/1/2023	12/31/2024		5,000.00							5,000.00			
Local Efficiency Achievement Program - LEAP Challenge Grant	022-8030-100-667	G0-717-640	100,000.00		1/1/2020	12/31/2023	41,875.00					32,930.00	6,225.00		2,720.00		97,280.00	
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			
Local Efficiency Achievement Program - LEAP Fellowship Grant	022-8030-100-667	G3-717-642	56,301.00		7/1/2023	6/30/2024		56,301.00							56,301.00	56,301.00		
Program Total / Total Department of Community Affairs							91,875.00	66,692.00	-	-	-	38,321.00	6,225.00	-	114,021.00	61,692.00	-	102,671.00
Department of Corrections																		
County Reentry Coordinators Program	026-7025-495-003	G3-759-366	100,000.00		7/1/2022	6/30/2023	-	100,000.00				3,514.50			96,485.50		3,514.50	
Program Total / Total NJ Economic Development Authority							-	100,000.00	-	-	-	3,514.50	-	-	96,485.50	-	3,514.50	
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	1,123,743.58					975,008.66			148,734.92	1,011,332.00	1,149,375.08	
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J3-798-627	1,007,223.00		7/1/2023	6/30/2024		1,007,223.00				260,064.56			747,158.44	241,169.00	260,064.56	
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J1-798-627	1,298,110.00		7/1/2021	6/30/2022	119,971.01					10,809.01	109,162.00		-	10,818.00	1,188,948.00	
Program Total							1,243,714.59	1,007,223.00	-	-	-	1,245,882.23	-	109,162.00	895,893.36	1,263,319.00	-	2,598,387.64
Workforce Learning Link	062-4545-100-XXX	J3-798-626	130,000.00		7/1/2023	6/30/2024		130,000.00							130,000.00			
Workforce Learning Link	062-4545-100-XXX	J2-798-626	130,000.00		7/1/2022	6/30/2023	42,300.46	78,000.00				102,568.40			17,732.06	103,035.00	112,267.94	
Workforce Learning Link	062-4545-100-XXX	J1-798-626	79,000.00		7/1/2021	6/30/2022	3,636.65					3,636.65			3,638.00		79,000.00	
Program Total							45,937.11	208,000.00	-	-	-	106,205.05	-	-	147,732.06	106,673.00	-	191,267.94
Smart Steps	062-4545-780-005	J3-798-628	1,605.00		7/1/2023	6/30/2024		1,605.00							1,605.00		-	
Program Total							-	1,605.00	-	-	-	-	-	-	1,605.00	-	-	-
Passed Through Local Foundation																		
Gateway Community Action Partnership	Not Available	J2-798-525	24,006.12		7/1/2022	6/30/2023	6,667.66					6,667.66			14,766.45		24,006.12	
Program Total							6,667.66	-	-	-	-	6,667.66	-	-	-	14,766.45	-	24,006.12
Total Department of Labor and Workforce Development							1,296,319.36	1,216,828.00	-	-	-	1,358,754.94	-	109,162.00	1,045,230.42	1,384,758.45	-	2,813,661.70
Total State Financial Awards - Grant Fund							32,025,629.82	16,349,396.12	251,027.00	(158,342.10)	(13,208,313.24)	17,080,580.60	13,236,868.50	682,674.08	30,675,900.90	17,660,786.01	213,001.22	53,253,395.34
Department of Agriculture																		
Farmland Preservation Trust Fund	010-3380-001-000	39-FP-717-000-005	207,021.50		1/1/2023	12/31/2023		207,021.50	217,143.33		(12,671.08)	435,947.81	888.10		424,164.83		207,021.50	
Total State Financial Awards - Trust Fund							-	207,021.50	217,143.33	-	(12,671.08)	435,947.81	888.10	-	-	424,164.83	-	207,021.50
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					(1,402,544.00)	1,367,394.00	35,150.00				1,409,330.00	
Total State Financial Awards - Capital Fund							-	-	-	-	(1,402,544.00)	1,367,394.00	35,150.00	-	-	-	-	1,409,330.00
Department of Human Services																		
N.J. Department of Human Services (NJ DHS)																		
Division of Family Development																		
WFNJ General Assistance (GA)	054-7550-100-121	20-41-790	1,443,956.00		1/1/2023	12/31/2023		1,443,956.00				1,443,956.00			1,443,956.00		1,443,956.00	
WFNJ GA Administration Costs	054-7550-100-121	20-27-790	1,081,757.00		1/1/2023	12/31/2023		1,081,757.00				1,081,757.00			1,081,757.00		1,081,757.00	
Supplemental Security Income	054-7550-100-125	20-42-790-200	801,887.00		1/1/2023	12/31/2023		801,887.00				801,887.00			801,887.00		801,887.00	
Total State Financial Awards - Social Services Grant Fund							-	3,327,600.00	-	-	-	3,327,600.00	-	-	-	3,327,600.00	-	3,327,600.00
Total State Financial Awards - All Funds							\$ 32,025,629.82	\$ 19,884,017.62	\$ 468,170.33	\$ (158,342.10)	\$ (14,623,528.32)	\$ 22,211,522.41	\$ 13,272,906.60	\$ 682,674.08	\$ 30,675,900.90	\$ 21,412,550.84	\$ 58,197,346.84	

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, 2023

**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, 2023. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated June 18, 2024. 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.

**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	\$ 5,321,327.98		\$ 5,321,327.98
Federal, State and Other Grant Fund	26,490,310.80	\$ 17,080,580.60	43,570,891.40
General Capital Fund		1,367,394.00	1,367,394.00
Division of Social Services Grant	19,507,538.64	3,327,600.00	22,835,138.64
Trust Fund	24,769.84	435,947.81	460,717.65
	<u>\$ 51,343,947.26</u>	<u>\$ 22,211,522.41</u>	<u>\$ 73,555,469.67</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 adjustments between federal and state grants 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, 2023

**Section 1- Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued Adverse and Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        yes   X   no

Significant deficiency(ies) identified?        yes   X   none reported

Noncompliance material to financial statements noted?        yes   X   no

**Federal Awards**

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 Section 516 of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)?        yes   X   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

93.044, 93.045, 93.053

Aging Cluster

20.205

Highway Planning & Construction

21.027

Coronavirus State and Local Fiscal Recovery Funds

93.558

Temporary Assistance for Needy Families (TANF)

93.778

Title XIX, Medical Assistance Program - Medicaid Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 1,540,318.42

Auditee qualified as low-risk auditee?   X   yes        no

**COUNTY OF CUMBERLAND**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2023

**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)**

046-4275-100-XXX

100-054-7550-072

062-4545-100-XXX

022-8049-100-033

078-6050-001-491

**Name of State Program**

Social Services for the Aging - Area Plan

Social Services for the Homeless

Work First New Jersey / Workforce Learning Link

NJ Historic Trust - Courthouse Exterior Preservation

Senior Citizen and Disabled Resident Transportation

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, 2023

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***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, 2023

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***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, 2023

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***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

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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, 2023.

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Douglas Albrecht	Director of the Board	B
Antonio Romero	Deputy Director of the Board	B
John Capizola, Jr.	Member of the Board	B
Victoria Groetsch-Lods	Member of the Board	B
Carol Musso	Member of the Board	B
Donna Pearson	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
Harold Johnson	County Administrator	B
Luz Vasquez	Deputy County Administrator	B
Kimberly Codispoti	Clerk to the Board	B
Jeffrey T. Ridgway, Jr.	Chief Financial Officer / County Treasurer	\$1,750,000 A
John G. Carr	County Counsel	
Paige Desiere	Director of Personnel	
Ronald D. Riggins	Warden	\$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 = Western Surety under a blanket bond of \$50,000

**APPRECIATION**

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

Respectfully submitted,

*Bowman & Company LLP*

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants

*Carol A. McAllister*

Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant