

**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 ENDED DECEMBER 31, 2024**

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**REPORT ON COMPLIANCE FOR EACH FEDERAL AND STATE MAJOR PROGRAM AND  
REPORT ON INTERNAL CONTROLOVER 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, 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, 2024. 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, 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, 2024.

***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 statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County of Cumberland, State of New Jersey, as of December 31, 2024, and the related statements of operations and changes in fund balance - regulatory basis for the year then ended, and the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis, and statement of general fixed asset group of accounts - regulatory basis for the year ended December 31, 2024, 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 18, 2025. 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*

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants

*Carol A. McAllister*

Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant

Voorhees, New Jersey  
September 18, 2025

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2024

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	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged		Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only		
						From	To				2023 Encumbered	Cash Expenditures				2024 Encumbered	2024 Cash Receipts	Accumulated Expenditures
Direct Federal Funding																		
US Department of Agriculture USDA Rural Business Development Grant	10.351		N/A	G1-717-510	\$ 26,000.00	1/1/2021	12/31/2021	\$ 26,000.00							\$ 26,000.00			
Program Total								26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26,000.00	\$ -	\$ -	
US Department of Commerce Middle Mile (Broadband) Grant Program	11.033		N/A	G3-705-355; C-04-C0-021-003-C1A	31,159,000.00	7/1/2023	12/31/2027	30,613,547.00			(545,453.00)	1,298,122.07	2,478,372.80		27,382,505.13	937,852.83	3,776,494.87	
Program Total								30,613,547.00	-	-	(545,453.00)	1,298,122.07	2,478,372.80	-	27,382,505.13	937,852.83	3,776,494.87	
US Department of Health & Human Services Retired and Senior Volunteer Program (RSVP) Retired and Senior Volunteer Program (RSVP)	94.002 94.002		N/A N/A	A4-787-495-496 A3-787-495-496	112,500.00 113,164.00	4/1/2024 4/1/2023	3/31/2025 3/31/2024	 58,883.99	112,500.00			58,367.27 50,875.57			54,132.73 36,130.00	38,989.00 105,155.58	58,367.27 105,155.58	
Program Total								58,883.99	112,500.00	-	-	109,242.84	-	-	54,132.73	75,119.00	163,522.85	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations Senior Health Insurance Program Senior Health Insurance Program	93.779 93.779		N/A N/A	A3-787-624 A3-787-624	35,000.00 38,000.00	4/1/2023 4/1/2024	3/31/2024 3/31/2025	17,565.76 38,000.00			(2,230.00) -	19,795.76 15,398.09	277.32		22,324.59	19,796.00 13,104.00	35,000.00 15,675.41	
Program Total								17,565.76	38,000.00	-	(2,230.00)	35,193.85	277.32	-	22,324.59	32,900.00	50,675.41	
US Department of Justice State Criminal Alien Assistance Program State Criminal Alien Assistance Program State Criminal Alien Assistance Program State Criminal Alien Assistance Program	16.606 16.606 16.606 16.606		N/A N/A N/A N/A	G4-759-371 G3-759-371 G3-759-372 G2-759-372	16,525.00 34,407.00 27,705.00 42,956.00	1/1/2024 1/1/2023 1/1/2023 1/1/2022	12/31/2024 12/31/2023 12/31/2023 12/31/2022	 17,065.80 27,705.00 10,000.00	16,525.00		(17,341.20)	885.20	11,062.80		16,525.00 22,459.00 27,705.00 10,000.00	16,525.00 11,948.00		
Program Total								54,770.80	16,525.00	-	(17,341.20)	885.20	11,062.80	-	76,689.00	16,525.00	44,904.00	
Public Safety Partnership and Community Policing Grants	16.710		N/A	G1-755-660	118,640.00	10/1/2021	9/29/2022	49,820.86			(5,799.34)	19,462.22		36,157.98	25,700.63	82,482.02		
Program Total								49,820.86	-	-	(5,799.34)	19,462.22	-	36,157.98	25,700.63	82,482.02		
Criminal and Juvenile 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				27,033.72			522,966.28	27,033.72	27,033.72	
Program Total								550,000.00	-	-	-	27,033.72	-	-	522,966.28	27,033.72	27,033.72	
Edward Byrne Memorial Justice Assistance Grant Program Connect and Protect: Law Enforcement Behavioral Health Responses	16.738		N/A	P2-757-370	608,700.00	10/1/2021	9/30/2024	350,991.79			(75,700.00)	122,670.91	104,370.27		199,650.61	120,208.01	409,049.39	
Program Total								350,991.79	-	-	(75,700.00)	122,670.91	104,370.27	-	199,650.61	120,208.01	409,049.39	
Comprehensive Opioid Abuse Site-Based Program	16.838		N/A	P2-757-360	900,000.00	10/1/2021	9/30/2024	751,202.80			(42,843.93)	158,268.05	36,341.60		599,437.08	144,573.01	300,562.92	
Program Total								751,202.80	-	-	(42,843.93)	158,268.05	36,341.60	-	599,437.08	144,573.01	300,562.92	
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	6,577,129.77			(2,908,236.22)	6,359,442.70	3,125,923.29	75,000.00			29,043,867.00	
Program Total								6,577,129.77	-	-	(2,908,236.22)	6,359,442.70	3,125,923.29	75,000.00	-	-	29,043,867.00	
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				48,186.20			51,813.80		48,186.20	
Program Total								100,000.00	-	-	-	48,186.20	-	-	51,813.80	-	48,186.20	
Total Direct Federal Funding																		
39,149,912.77 167,025.00 - (3,597,603.69) 8,130,321.56 5,804,534.28 75,000.00 70,166.40 28,909,519.22 1,379,912.20 33,946,778.38																		
Federal Grants Passed through State Agencies																		
US Department of Agriculture Passed through NJ Department of Agriculture Specialty Crop Block Grant Program - Farm Bill	10.170		Not Available	G1-717-635	40,000.00	10/1/2021	9/29/2024	32,386.00				32,367.50			18.50		39,981.50	
Program Total								32,386.00	-	-	-	32,367.50	-	-	18.50	-	39,981.50	
US Department of Homeland Security Passed through NJ Office on Homeland Security and Preparedness Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program Homeland Security Grant Program	97.067 97.067 97.067 97.067	066-1005-100-006 066-1005-100-006 066-1005-100-006 066-1005-100-006		G0-747-464 G1-747-464 G2-747-464 G3-747-464	142,695.09 138,210.82 142,093.92 140,546.75	1/1/2020 10/1/2021 10/1/2022 9/1/2023	12/31/2020 9/30/2024 9/30/2025 7/31/2026	5.70 23,538.97 88,479.61 103,586.64				5.70 23,538.92 88,479.61 (36,960.11)			5.70 0.05 53,614.31 52,177.00	312,782.20 110,210.77 53,614.31 52,177.00	142,689.39 138,210.77 53,614.31 52,177.00	
Program Total								215,610.92	-	-	(36,960.11)	75,715.92	-	-	176,855.11	247,280.28	386,691.47	
US Department of Homeland Security Passed through NJ Department of Law and Public Safety Emergency Management Performance Grant Emergency Management Performance Grant Emergency Management Performance Grant Emergency Management Performance Grant Emergency Management Performance Grant Emergency Management Performance Grant Emergency Management Performance Grant	97.042 97.042 97.042 97.042 97.042 97.042 97.042	066-1200-100-726 066-1200-100-726 066-1200-100-726 066-1200-100-726 066-1200-100-726 066-1200-100-726 066-1200-100-726		G9-747-369 G1-747-369 G2-747-369 G3-747-369 G4-747-369 G5-747-369 G5-747-369	55,000.00 55,000.00 55,000.00 55,000.00 55,000.00 55,000.00 55,000.00	7/1/2018 7/1/2020 7/1/2021 7/1/2022 7/1/2023 7/1/2024 6/30/2025	6/30/2019 6/30/2021 6/30/2022 6/30/2023 6/30/2024 6/30/2025 6/30/2025	850.09 48,860.52 55,000.00 55,000.00 55,000.00 55,000.00 55,000.00			(8,179.07) (6,139.48)	9,029.16 44,395.26 7,606.11	10,604.74			41,679.85 55,000.00 55,000.00 55,000.00	55,000.00 55,000.00 55,000.00 55,000.00	
Program Total								159,710.61	110,000.00	-	(14,318.55)	61,030.53	16,318.78	-	-	206,679.85	-	123,320.15
Emergency Food and Shelter National Board Program Emergency Food and Shelter National Board Program Emergency Food and Shelter National Board Program	97.024 97.024 97.024		Not Available Not Available Not Available	D2-789-503 D3-789-501 D4-789-501	35,058.00 14,582.00 10,877.00	11/1/2021 11/1/2022 11/1/2023	4/23/2023 12/31/2023 12/31/2024	9,871.14 10,976.51			8,382.45 (3,605.49)	14,582.00		1,488.69		33,569.31 14,582.00 9,000.00		
Program Total								20,847.65	10,877.00	-	(3,605.49)	22,964.45	9,000.00	-	1,488.69	1,877.00	-	57,151.31

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2024**

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	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged		Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only		
						From	To				2023 Encumbered	Cash Expenditures				2024 Encumbered		
																	2024 Cash Receipts	Accumulated Expenditures
US Department of Health and Human Services Passed through NJ Department of Community Affairs Low Income Home Energy Assistance	93.568		022-8050-100-182	G4-790-601	\$ 8,086.00	1/1/2024	12/31/2024		\$ 8,086.00		\$ 8,086.00				\$ 8,086.00	\$ 8,086.00		
Program Total								\$ -	8,086.00	\$ -	8,086.00	\$ -	\$ -	\$ -	-	8,086.00	8,086.00	
US Department of Health and Human Services Passed through NJ Department of Children and Families Community-Based Child Abuse Prevention (Police-Youth Initiative)	93.590		Not Available	P3-757-671	60,000.00	7/1/2023	6/30/2024	47,870.89			(1,188.80)	49,059.69	29,548.11				60,000.00	
Program Total								47,870.89	-	-	(1,188.80)	49,059.69	-	29,548.11	-	-	60,000.00	
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-XXXX	A4-787-301/304/306	451,827.00	1/1/2024	12/31/2024		471,127.00			299,161.29	3,712.57			168,253.14	183,302.71	283,573.86
Title III, Part B Grants for Supportive Services & Senior Centers	93.044		046-4275-100-XXXX	A3-787-301/304/306	463,805.00	1/1/2023	12/31/2023	130,557.17	514.00	(1,344.91)	(5,893.60)	50,990.46			(492.80)	85,122.20	74,107.00	377,830.69
Title III, Part B Grants for Supportive Services & Senior Centers	93.044		046-4275-100-XXXX	A2-787-301/304/306	459,735.00	1/1/2022	12/31/2022	19,246.74				(196.97)			19,443.71			440,291.29
Title III, Part B Grants for Supportive Services & Senior Centers (ARPA)	93.044	COVID-19	046-4275-100-XXXX	A3-787-351	111,482.00	1/1/2023	12/31/2023	116,441.11									4,769.00	111,482.00
Program Total								266,245.02	471,641.00	(1,344.91)	(5,893.60)	466,395.89	3,712.57	-	18,950.91	253,375.34	262,178.71	1,213,177.84
Title III, Part C Nutrition Services	93.045		046-4275-100-XXXX	A4-787-302/303/306/310	899,340.00	1/1/2024	12/31/2024		937,780.00			601,481.21	49,918.12			286,380.67	315,891.13	612,959.33
Title III, Part C Nutrition Services	93.045		046-4275-100-XXXX	A3-787-302/303/306/310	923,945.00	1/1/2023	12/31/2023	273,206.42	1,757.00	(1,592.89)	(36,882.94)	124,110.88				170,485.17	736,209.52	
Title III, Part C Nutrition Services	93.045		046-4275-100-XXXX	A2-787-302/303/306/310	877,321.00	1/1/2022	12/31/2022	142,837.61							142,837.61			734,483.39
Title III, Part C Nutrition Services (ARPA)	93.045	COVID-19	046-4275-100-XXXX	A3-787-352/353	169,978.00	1/1/2023	12/31/2023	209,124.00			(25,833.80)	181,915.72				53,042.08	162,080.00	116,935.92
Program Total								625,168.03	939,537.00	(1,592.89)	(62,716.74)	907,507.81	49,918.12	-	142,837.61	525,565.34	648,456.30	2,200,588.16
Nutrition Services Incentive Program	93.053		046-4275-100-XXXX	A4-787-302/303/305/307	58,608.00	1/1/2024	12/31/2024		58,608.00			58,608.00					24,866.00	58,608.00
Program Total								-	58,608.00	-	-	58,608.00	-	-	-	-	24,866.00	118,574.00
Aging Cluster Total								891,413.05	1,469,786.00	(2,937.80)	(68,610.34)	1,432,511.70	53,630.69	-	161,788.52	778,940.68	935,501.01	3,532,340.00
Title III, Part D Disease Prevention & Health Promotion	93.043		046-4275-100-XXXX	A4-787-300/311	14,592.00	1/1/2024	12/31/2024		14,592.00		2,256.00	7,876.00	8,972.00				5,068.00	14,592.00
Title III, Part D Disease Prevention & Health Promotion	93.043		046-4275-100-XXXX	A3-787-300/311	14,473.00	1/1/2023	12/31/2023	163.82	44.00	(2,257.20)	(4,418.00)	1,678.82				689.80	44.00	13,783.20
Title III, Part D Disease Prevention & Health Promotion	93.043		046-4275-100-XXXX	A2-787-300/311	13,319.00	1/1/2022	12/31/2022	49.61							49.61			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	1,536.88				1,536.88					4,416.00	9,553.00
Title III, Part D Disease Prevention & Health Promotion (ARPA)	93.043	COVID-19	046-4275-100-XXXX	A2-787-354	8,582.00	1/1/2022	12/31/2022	780.00								780.00		7,802.00
Program Total								2,530.31	14,636.00	(1.20)	(4,418.00)	11,091.70	8,972.00	-	49.61	1,469.80	9,528.00	58,999.59
National Family Caregiver Support, Title III, Part E (Hospice)	93.052		046-4275-100-XXXX	A4-787-313	112,595.00	1/1/2024	12/31/2024		121,234.00		39,330.00	102,629.45	53,637.00			4,297.55	95,264.00	147,627.45
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	7,364.36	675.00	(9,111.00)	(43,977.24)	42,970.80			(65.20)		67,165.00	112,024.20
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	15,696.78							15,696.78			107,698.22
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	36,076.00		(27,280.00)	(15,000.00)	23,776.00	20.00				(20,759.00)	109,135.11
National Family Caregiver Support, Title III, Part E (Hospice) (ARPA)	93.052	COVID-19	046-4275-100-XXXX	A2-787-355	29,886.00	1/1/2022	12/31/2022	3,554.00								3,554.00		109,135.11
Program Total								62,691.14	121,909.00	2,939.00	(58,977.24)	169,376.25	53,657.00	-	15,631.58	7,851.55	141,670.00	585,620.09
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				(32,321.00)	3,117.00	29,204.00				3,269.00	51,373.00
Program Total								-	-	-	(32,321.00)	3,117.00	29,204.00	-	-	-	3,269.00	51,373.00
Medicaid Cluster																		
Medical Assistance Program																		
Federal Financial Participation: In-Home Support Services	93.778		046-4275-100-XXXX	A4-787-321	611,037.55	1/1/2024	12/31/2024		180,229.00		430,808.55					611,037.55		430,808.55
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	430,808.55			(430,808.55)							72,666.00
Medicaid Outreach	93.778		046-4275-100-XXXX	A4-787-626	17,247.00	1/1/2024	12/31/2024		17,247.00			10,136.01	4,676.04			2,434.95	8,720.00	14,812.05
Medicaid Outreach	93.778		046-4275-100-XXXX	A3-787-626	8,461.00	1/1/2023	12/31/2023										1,745.00	8,461.00
Medicaid Outreach	93.778		046-4275-100-XXXX	A2-787-626	8,517.00	1/1/2022	12/31/2022	50.00							50.00			8,467.00
Program Total / Medicaid Cluster								430,858.55	197,476.00	-	-	10,136.01	4,676.04	-	50.00	613,472.50	10,465.00	535,214.60
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				36,686.48				41,923.52	36,687.00	36,686.48
Program Total								78,610.00	-	-	-	36,686.48	-	-	-	41,923.52	36,687.00	36,686.48
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	388,854.24				21,874.24			366,980.00			1,601,924.00
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-23-PY-24	J3-798-420	1,563,316.00	7/1/2023	6/30/2024	836,343.65			(418,884.21)	1,058,567.26				196,660.60	1,193,420.00	1,366,655.40
Temporary Assistance to Needy Families, Work First New Jersey	93.558		ET-24-PY-25	J4-798-420	1,285,050.00	7/1/2024	6/30/2025		1,285,050.00			525,635.89	550,364.20			209,049.91	448,956.00	1,076,000.00
Program Total								1,225,197.89	1,285,050.00	-	(418,884.21)	1,606,077.39	550,364.20	-	366,980.00	405,710.51	1,642,376.00	4,044,579.49
Division of Mental Health and Addiction Services																		
Opusid STR:																		
Community Peer Recovery Center	93.788		054-7700-100-249	D5-789-605/705	411,486.00	10/1/2024	9/30/2025		411,486.00			8,697.23				402,788.77		8,697.23
Community Peer Recovery Center	93.788		054-7700-100-249	D4-789-605	109,470.00	10/1/2023	9/30/2024	91,277.24				81,101.49	244.08			9,931.67	72,982.00	99,538.33
Community Peer Recovery Center	93.788		054-7700-100-249	D3-789-605	106,371.00	10/1/2022	9/30/2023	18,005.54			(2,066.93)	20,072.47						106,371.00
County Based Innovation Grant	93.788		054-7700-100-249	D3-789-360	71,777.00	10/1/2023	9/30/2024	60,659.80	14,355.00		(7,538.20)	56,888.00				6,850.78	62,208.00	52,972.78
County Based Innovation Grant	93.788		054-7700-100-249	D2-789-360	71,777.00	10/1/2022	9/30/2023	6,707.86			(10,489.14)	11,535.00						67,001.68
County Based Innovation Grant	93.788																	

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2024

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	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged			Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only	
						From	To				2023 Encumbered	Cash Expenditures	2024 Encumbered				2024 Cash Receipts	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-PY-23	J2-798-428	\$ 1,065,816.00	7/1/2022	6/30/2023	\$ 311,072.71			\$	311,072.71				\$	315,621.00	\$ 1,065,816.00
WIA Dislocated Worker Formula Grants	17.278		ET-23-PY-24	J3-798-428	995,927.00	7/1/2023	6/30/2024	949,323.00				806,373.94				\$	142,949.06	814,810.00
WIA Dislocated Worker Formula Grants	17.278		ET-24-PY-25	J4-798-428	987,753.00	7/1/2024	6/30/2025		\$ 987,753.00			224,067.70					763,685.30	212,960.00
Program Total								1,260,395.71	987,753.00	\$ -	\$ -	1,341,514.35	\$ -	\$ -	\$ -		906,634.36	1,343,391.00
WIA Youth Activities	17.259		ET-22-PY-23	J2-798-429	2,515,497.00	7/1/2022	6/30/2023	1,351,571.11				489,483.11		862,088.00			489,598.00	1,653,409.00
WIA Youth Activities	17.259		ET-23-PY-24	J3-798-429	2,236,539.00	7/1/2023	6/30/2024	2,139,606.34				903,809.20					1,235,797.14	918,150.00
WIA Youth Activities	17.259		ET-24-PY-25	J4-798-429	2,611,848.00	7/1/2024	6/30/2025		2,611,848.00			139,600.29					2,472,247.71	139,600.29
Program Total								3,491,177.45	2,611,848.00	-	-	1,532,892.60	-	-	862,088.00		3,708,044.85	1,532,497.00
Work Incentive and Opportunity Act (WIOA) Cluster Total								7,445,085.43	6,539,825.00	-	-	5,884,146.21	-	-	864,651.00		7,236,113.22	5,829,043.00
Community-Based Violence Prevention Program	16.123		Not Available	P0-757-383	499,791.00	10/1/2020	9/30/2023	263,397.00				(97,393.52)	145,252.84	161,335.00			54,202.68	159,162.35
Program Total								263,397.00	-	-	(97,393.52)	145,252.84	161,335.00	-	-		54,202.68	159,162.35
Crime Victim Assistance	16.575		066-1020-100-142	P4-757-372	599,978.75	7/1/2024	6/30/2025		599,978.75			121,216.93	4,443.86				474,317.96	
Crime Victim Assistance	16.575		066-1020-100-142	P3-757-372	587,143.75	7/1/2023	6/30/2024	477,606.95			(3,234.24)	382,489.19		98,352.00			305,897.83	488,791.75
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-100-142	P2-757-372	692,666.25	7/1/2022	6/30/2023	93,490.66				60,927.56		93,490.66			599,175.59	
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-100-142	P4-757-382	179,168.00	10/1/2024	9/30/2025		179,168.00								179,168.00	
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-100-142	P3-757-382	161,520.00	10/1/2023	9/30/2024	160,462.00			(808.00)	148,877.16					12,392.84	149,127.16
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-100-142	P2-757-382	158,224.00	10/1/2022	9/30/2023	46,276.14						46,276.14			111,947.86	
Crime Victim Assistance - SART/SANE Program	16.575		066-1020-100-142	P2-757-371	90,424.00	10/1/2021	9/30/2022	13,519.16						13,519.16			76,904.84	
Program Total								791,354.91	779,146.75	-	(4,042.24)	652,583.28	4,443.86	-	251,637.96		665,878.80	419,314.96
Violence Against Women Formula Grant	16.588		066-1020-100-246	P2-757-380	35,193.33	7/1/2022	6/30/2023	17,167.78							17,167.78			18,025.55
Violence Against Women Formula Grant	16.588		066-1020-100-246	P3-757-380	68,120.00	7/1/2023	6/30/2024	10,830.86			(51,090.00)	61,920.52			0.34		51,090.00	68,119.66
Violence Against Women Formula Grant	16.588		066-1020-100-246	P4-757-380	70,328.00	7/1/2024	6/30/2025					6,650.34	35,000.00				28,677.66	41,650.34
Program Total								27,998.64	70,328.00	-	(51,090.00)	68,570.86	35,000.00	-	17,168.12		51,090.00	127,795.55
US Department of Justice, Passed through NJ Department of Law and Public Safety																		
Edward Byrne Memorial Justice Assistance Grant:																		
FY19 Justice Assistance Grant	16.738		066-1020-100-364	P3-757-373	101,933.00	7/1/2020	6/30/2021	0.68							0.68		3,913.34	101,932.32
FY20 Justice Assistance Grant	16.738		066-1020-100-364	P3-757-672	64,389.00	7/1/2021	6/30/2022	24,040.13			(18,039.58)	42,079.71					47,627.39	64,389.00
FY21 Justice Assistance Grant	16.738		066-1020-100-364	P3-757-673	88,793.00	7/1/2022	6/30/2023	29,387.42			(33,036.60)	61,982.10			441.92		61,982.10	88,351.08
FY22 Justice Assistance Grant	16.738		066-1020-100-364	P4-757-673	67,428.00	7/1/2023	6/30/2024		67,428.00			60,927.56	6,500.44				34,552.92	67,428.00
Passed through the City of Vineland:																		
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P4-757-374	7,725.00	10/1/2022	9/30/2026	6,437.21				6,291.79				145.42	3,031.27	7,579.58
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P3-757-374	6,931.00	10/1/2021	9/30/2025										6,931.00	
Multi-Jurisdictional Narcotics	16.738		066-1020-100-157	P1-757-374	6,048.00	10/1/2019	9/30/2023										6,048.00	
Passed through Inspira Medical Centers, Inc.:																		
FY23 Byrne Discretionary Community Projects - Youth Violence Cessation Initiative	16.738		Not Available	P4-757-677	35,000.00	10/1/2024	9/30/2025		35,000.00								35,000.00	8,750.00
Program Total								59,865.44	102,428.00	-	(51,076.18)	171,281.16	6,500.44	-	442.60		35,145.42	159,857.02
Children Exposed to Violence	16.818		Not Available	P0-757-379	1,015,160.00	10/1/2020	9/30/2024	591,194.01			(23,059.50)	240,617.13	75,825.00	144,089.00			297,811.38	461,832.11
Program Total								591,194.01	-	-	(23,059.50)	240,617.13	75,825.00	144,089.00	-		297,811.38	461,832.11
Smart Prosecution Initiative	16.825		Not Available	P0-757-382	210,447.00	10/1/2020	9/30/2024	54,290.24				13,425.03					40,865.21	169,581.79
Program Total								54,290.24	-	-	-	13,425.03	-	-	-		40,865.21	169,581.79
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	292,704.04			(8,070.75)	9,560.16	8,313.76				282,900.87	90,081.95
FY21 Operation Helping Hand	93.136		066-1000-100-200	P2-757-379	52,631.57	9/1/2021	8/31/2022										52,631.57	50,000.00
FY22 Operation Helping Hand	93.136		066-1000-100-200	P3-757-379	50,000.00	9/1/2022	8/31/2023											
Operation Helping Hand 2025	93.136		066-1000-100-200	P4-757-378	100,000.00	9/1/2024	8/31/2025		100,000.00								100,000.00	
Program Total								292,704.04	100,000.00	-	(8,070.75)	9,560.16	8,313.76	-	-		382,900.87	192,713.52
US Department of Transportation, Passed through NJ Transit																		
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509		NJ-20-XXXX	A0-787-451	556,245.00	7/1/2020	6/30/2021				(4,913.32)	4,913.32						556,245.00
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509		NJ-22-XXXX	A2-787-451/452	530,533.50	7/1/2021	6/30/2022	54,740.69				(84,123.73)			138,864.42		391,669.08	391,669.08
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509		NJ-23-XXXX	A3-787-451/452	644,007.00	1/1/2023	12/31/2023	604,007.00				428,587.02		10.07			175,409.91	468,979.09
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509		NJ-22-XXXX	A4-787-451/452	432,381.00	1/1/2024	12/31/2024		432,381.00			2,668.47					429,712.53	2,668.47
Program Total								658,747.69	432,381.00	-	(4,913.32)	352,045.08	10.07	-	138,864.42		605,122.44	391,669.08
Federal Transit Cluster																		
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A4-787-436	1,439,249.00	1/1/2024	12/31/2024		1,439,249.00			944,188.58	2,788.82				492,271.60	
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A3-787-436	1,421,249.00	1/1/2023	12/31/2023	194,344.25			(1,557.84)	185,676.00					10,226.09	1,411,022.91
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A2-787-436	1,421,249.00	1/1/2022	12/31/2022	238,446.36				81,607.62					156,838.74	1,264,410.26
Federal Transit Formula Grants (Section 5307)	20.507		00001809	A1-787-436	1,421,249.00	1/1/2021	12/31/2021	782,107.80				782,107.80					782,107.80	639,141.20
Program Total / Federal Transit Cluster Total								1,214,898.41	1,439,249.00	-	(1,557.84)	1,211,472.20	2,788.82	-	-		1,441,444.23	461,130.25
US Department of Transportation, Passed through South Jersey Transportation Authority																		
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		Not Available	G4-717-431	103,200.00	7/1/2024	6/30/2025		103,200.00			5,442.01					97,757.99	4,353.60
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		Not Available	G3-717-431	103,200.00	7/1/2023	6/30/2024	19,492.71			(74,994.86)	88,521.72					5,965.85	82,560.00
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		Not Available	G2-717-431	103,200.00	7/1/2022	6/30/2023	4.93			(2.51)				7.44		103,192.56	
Program Total								19,497.64	103,200.00	-	(74,997.37)	93,963.73	-	-	7.44		103,723.84	86,913.60
US Department of Transportation, Passed through NJ Department of Transportation																		
Highway Planning and Construction:																		
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, Systematic High Traction Treatment	20.205		078-6300-480-XXXX	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-XXXX	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																		



**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2024

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	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged			Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only	
						From	To				2023 Encumbered	Cash Expenditures	2024 Encumbered				2024 Cash Receipts	Accumulated Expenditures
US Department of Transportation, Passed through NJ Department of Transportation																		
Highway Planning and Construction (Cont'd)																		
Federal Hwy Admin, 2020 Federal Road Program	20.205	078-6300-480-XXXX	R0-768-433		\$ 2,200,365.00	1/1/2020	12/31/2020	\$ 96,773.94								\$ 96,773.94	\$ 452,360.84	\$ 2,103,591.06
Federal Hwy Admin, Traffic Signal Improvements	20.205	078-6300-480-XXXX	R0-768-435		810,892.00	1/1/2020	12/31/2020	223,432.40									223,432.40	587,459.60
Surface Transportation Block Grant, 2021 Federal Road Program	20.205	078-6300-480-XXXX	R1-768-431		2,733,673.20	1/1/2021	completion	29,369.94			\$ (134,855.78)	\$ 134,855.78				29,369.94	2,307,316.07	2,704,303.26
Highway Safety Improvement Program, C.R. 621 Roundabout ROW	20.205	078-6300-480-XXXX	R1-768-432		75,812.78	1/1/2021	completion				(48,204.01)	2,154.85	\$ 46,049.16				1,582.66	75,812.78
Surface Transportation Block Grant, 2022 Federal Road Program	20.205	078-6300-480-XXXX	R2-768-431		2,900,000.00	1/1/2022	completion	376,509.50			(463,212.44)	192,158.08				647,563.86	2,000,963.83	2,252,436.14
Surface Transportation Block Grant, 2023 Federal Road Program	20.205	078-6300-480-XXXX	R3-768-431		2,867,972.20	1/1/2023	completion	2,900,000.00	\$ 867,972.20			161,366.71	3,606,605.49				71,507.67	2,867,972.20
Surface Transportation Block Grant, 2024 Federal Road Program	20.205	078-6300-480-XXXX	R4-768-431		2,300,000.00	1/1/2024	completion		2,300,000.00							2,300,000.00		
Highway Planning and Construction, Newport Streetscape Improvements	20.205	078-6300-480-XXXX	R1-768-434		320,608.71	1/1/2021	completion				(106,884.37)	37,545.43	69,338.94					320,608.71
Program Total / Highway Planning and Construction Total								6,502,427.70	3,167,972.20	\$ -	(753,156.60)	528,080.85	3,721,993.59	\$ -	\$ -	6,173,482.06	4,833,731.07	17,390,493.83
US Department of Treasury, Passed through NJ State Library																		
Coronavirus Capital Projects Fund	21.029	CPFFN0185	G4-800-455		3,000,000.00	1/2/2024	6/30/2026		3,000,000.00							3,000,000.00		-
Program Total								-	3,000,000.00	-	-	-	-	-	-	3,000,000.00		-
US Department of Treasury, Passed through the South Jersey Economic Development District																		
Coronavirus Relief Fund	21.019	COVID-19	Not Available	J0-798-698	50,000.00	2/1/2021	6/30/2022											50,000.00
Program Total								-	-	-	-	-	-	-	-	-	50,000.00	
US Executive Office of the President, Passed through the Pennsylvania Office of the Attorney General																		
High Intensity Drug Traffic Area Grant	95.001	Not Available	P2-757-383		80,000.00	1/1/2022	12/31/2023	57,367.36				42,367.36	15,000.00				53,639.25	80,000.00
High Intensity Drug Traffic Area Grant	95.001	Not Available	P4-757-383		80,000.00	1/1/2024	12/31/2025		80,000.00			2,344.28	12,000.00			65,655.72	27,000.00	14,344.28
Program Total								57,367.36	80,000.00	-	-	44,711.64	27,000.00	-	-	65,655.72	80,639.25	94,344.28
U.S. Department of the Treasury passed through the New Jersey Department of Corrections																		
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19	Not Available	G-02-G2-759-365	128,484.00	8/1/2021	7/31/2024	128,484.00				128,484.00						128,484.00
Program Total								128,484.00	-	-	-	128,484.00	-	-	-	-	-	128,484.00
U.S. Department of the Treasury passed through the New Jersey Department of Law and Public Safety																		
American Rescue Plan Act - Coronavirus State Fiscal Recovery Fund																		
FY21 ARP Automated License Plate Reader Initiative	21.027	COVID-19	Not Available	G-02-P3-757-670	402,039.00	12/1/2022	11/30/2024	268,856.00			(133,183.00)		133,183.00			268,856.00		133,183.00
Program Total								268,856.00	-	-	(133,183.00)	-	133,183.00	-	-	268,856.00	-	133,183.00
US Department of Housing and Urban Development, Passed through NJ Department of Community Affairs																		
Community Development Block Grant																		
Emergency Housing Repairs (Septic Program)	14.228	Not Available	G1-705-601		474,867.82	1/1/2021	6/30/2025	213,802.00	82,765.82		(58,550.80)	98,969.50	58,881.30			197,267.82	254,441.53	277,600.00
FY 2024 Small Cities - Public Facilities for ADA Improvements	14.228	2024-02292-0571-00	G4-705-601		400,000.00	1/1/2024	6/30/2026		400,000.00				20,000.00			380,000.00		20,000.00
Community Development Block Grant (CDBG-CV2) Act	14.228	Not Available	G1-705-362		488,000.00	1/1/2020	12/31/2025		488,000.00			488,000.00					488,000.00	488,000.00
Program Total								213,802.00	970,765.82	-	(58,550.80)	586,969.50	78,881.30	-	-	577,267.82	742,441.53	785,600.00
								21,907,094.37	20,408,956.77	-	(1,945,794.13)	13,803,967.03	4,967,014.37	173,637.11	1,874,208.71	23,616,655.16	16,796,237.26	46,950,087.72
Total Federal Financial Awards - Grant and General Capital Funds								61,114,374.50	20,655,981.77	-	(5,543,397.82)	21,979,000.23	10,798,548.65	248,637.11	1,944,375.11	52,591,830.10	18,256,788.71	80,991,210.38
US Department of Justice - Direct Funding																		
Equitable Sharing Program	16.922	Not Available	37-TT-757-000-007		4,331.19	1/1/2024	12/31/2024	114,667.72			(646.40)	4,331.19	1,682.90			109,300.03		4,331.19
Program Total								114,667.72	-	-	(646.40)	4,331.19	1,682.90	-	-	109,300.03	-	4,331.19
Total Federal Financial Awards - Trust Fund																		
								114,667.72	-	-	(646.40)	4,331.19	1,682.90	-	-	109,300.03	-	4,331.19
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	2,626,101.00	1/1/2024	12/31/2024		2,626,101.00			2,626,101.00					2,626,101.00	2,626,101.00
Administrative cost relating to Public Assistance:																		
Temporary Assistance for Needy Families (TANF)	93.558		1602NJTANF	20-27-790	2,280,765.00	1/1/2024	12/31/2024		2,280,765.00			2,280,765.00					2,280,765.00	2,280,765.00
Program Total								-	4,906,866.00	-	-	4,906,866.00	-	-	-	-	4,906,866.00	4,906,866.00
Administrative cost relating to Public Assistance:																		
Child Support Enforcement - Title IV-D	93.563		1604NCSSES	20-27-790	1,396,528.00	1/1/2024	12/31/2024		1,396,528.00			1,396,528.00					1,396,528.00	1,396,528.00
Social Services Block Grant - Title XX	93.667		Not Available	20-27-790	286,437.00	1/1/2024	12/31/2024		286,437.00			286,437.00					286,437.00	286,437.00
Children's Health Insurance Program	93.767		1605NJS021	20-27-790	194,789.00	1/1/2024	12/31/2024		194,789.00			194,789.00					194,789.00	194,789.00
Program Total / Administrative cost relating to Public Assistance								-	1,877,754.00	-	-	1,877,754.00	-	-	-	-	1,877,754.00	1,877,754.00
Medicaid Cluster																		
NJ Division of Family Development:																		
Medical Assistance Program	93.778		1605NJSMAP	20-27-790	6,977,225.00	1/1/2024	12/31/2024		6,977,225.00			6,977,225.00					6,977,225.00	6,977,225.00
NJ Division of Medical Assistance and Health Services:																		
Administrative costs relating to Public Assistance																		
Medical Assistance Program	93.778		1605NJSMAP	20-27-790	1,267,930.00	1/1/2024	12/31/2024		1,267,930.00			1,267,930.00					1,267,930.00	1,267,930.00
Program Total / Medicaid Cluster								-	8,245,155.00	-	-	8,245,155.00	-	-	-	-	8,245,155.00	8,245,155.00
Social Security Administration, Passed through Cumberland County																		
Disability Insurance / SSI Cluster																		
Supplemental Security Income	96.006		Not Available	20-42-790	203,140.00	1/1/2024	12/31/2024		203,140.00			203,140.00					203,140.00	203,140.00
Program Total / Disability Insurance / SSI Cluster Total								-	203,140.00	-	-	203,140.00	-	-	-	-	203,140.00	203,140.00

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2024

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	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged		Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only			
						From	To				2023 Encumbered	Cash Expenditures				2024 Encumbered	2024 Cash Receipts	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				\$ 19,128.90	\$ 113,372.58			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		1NJ400404	20-27-790	5,197,334.00	1/1/2024	12/31/2024		\$ 5,197,334.00		5,197,334.00					5,197,334.00	5,062,965.00		
Program Total / SNAP Cluster Total																			
								19,128.90	5,197,334.00	\$ -	\$ -	5,216,462.90	\$ -	\$ -	\$ -	\$ -	5,216,462.90	5,176,337.58	
Total Federal Financial Awards - Department of Social Services																			
								19,128.90	20,430,249.00	-	-	20,449,377.90	-	-	-	-	20,449,377.90	20,409,252.58	
Total Federal Financial Awards - All Funds																			
								\$ 61,248,171.12	\$ 41,086,230.77	\$ -	\$ -	\$ (5,544,044.22)	\$ 42,432,709.32	\$ 10,800,231.55	\$ 248,637.11	\$ 1,944,375.11	\$ 52,701,130.13	\$ 38,706,166.61	\$ 101,404,794.15
* Total Edward Byrne Memorial Justice Assistance Grant	16.738	various	various	various	\$ 951,947.00	various	various	\$ 410,857.23	\$ 102,428.00	\$ -	\$ (126,776.18)	\$ 293,952.07	\$ 110,870.71	\$ -	\$ 442.60	\$ 234,796.03	\$ 280,065.03	\$ 751,708.37	
** Total Coronavirus State and Local Fiscal Recovery Funds	21.027	various	various	various	\$ 29,445,906.00	various	various	\$ 6,845,985.77	\$ -	\$ -	\$ (3,041,419.22)	\$ 6,359,442.70	\$ 3,259,106.29	\$ 75,000.00	\$ -	\$ 268,856.00	\$ -	\$ 29,177,050.00	
*** Temporary Assistance for Needy Families	93.558	various	various	various	\$ 8,439,086.00	various	various	\$ 1,225,197.89	\$ 6,191,916.00	\$ -	\$ (418,884.21)	\$ 6,512,943.39	\$ 550,364.20	\$ -	\$ 366,980.00	\$ 405,710.51	\$ 6,549,242.00	\$ 8,951,445.49	
**** Total Medicaid Cluster	93.778	various	various	various	\$ 8,352,046.00	various	various	\$ 430,858.55	\$ 8,442,631.00	\$ -	\$ -	\$ 8,255,291.01	\$ 4,676.04	\$ -	\$ 50.00	\$ 613,472.50	\$ 8,255,620.00	\$ 8,780,369.60	

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, 2024

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged			Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only	
				From	To				2023 Encumbered	Cash Expenditures	2024 Encumbered				2024 Cash Receipts	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	054-7700-760-001	D4-789-602	699,796.00	1/1/2024	12/31/2024		699,796.00			374,687.79	33,118.89			291,989.32	71,436.00	407,806.68
Comprehensive Alcohol	054-7700-760-001	D3-789-602	482,404.00	1/1/2023	12/31/2023	16,206.28			(23,373.76)	39,580.04					53,032.00	482,404.00
Program Total						16,206.28	699,796.00	-	(23,373.76)	414,267.83	33,118.89	-	-	291,989.32	124,468.00	890,210.68
Senior Farmers Market Nutrition Program	046-4220-100-219	A4-787-350	3,235.00	5/1/2024	9/30/2024		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
Total Department of Health						16,206.28	703,031.00	-	(23,373.76)	417,502.83	33,118.89	-	-	291,989.32	127,703.00	893,445.68
Department of Children and Family																
Children System of Care	016-1620-100-007	D3-789-354	39,455.00	7/1/2023	6/30/2024	29,208.87				29,208.87					39,455.00	39,455.00
Children System of Care	016-1620-100-007	D4-789-354	39,455.00	7/1/2024	6/30/2025		39,455.00			18,051.60				21,403.40		18,051.60
Program Total						29,208.87	39,455.00	-	-	47,260.47	-	-	-	21,403.40	39,455.00	57,506.60
Children & Family Prevention Planning	016-1630-100-024	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	016-1630-100-024	D3-789-633	321,000.00	7/1/2023	6/30/2024	18,693.45			(205,965.75)	224,659.20					133,750.00	321,000.00
Children & Family Prevention Planning	016-1630-100-024	D4-789-633	321,000.00	7/1/2024	6/30/2025		321,000.00			123,555.95	161,980.67			35,463.38	192,859.00	285,536.62
Program Total						29,178.48	321,000.00	-	(205,965.75)	348,215.15	161,980.67	-	10,485.03	35,463.38	326,609.00	896,051.59
SSBG Adolescents - Drug & Alcohol Abuse	016-1610-100-039	D3-789-355	75,030.00	7/1/2023	6/30/2024	59,909.61			(450.72)	60,360.33					28,057.00	75,030.00
SFY25 HSAC Planning and Information Services Program	016-1610-100-039	D4-789-355	75,030.00	7/1/2024	6/30/2025		75,030.00			12,116.68				62,913.32	33,654.00	12,116.68
Program Total						59,909.61	75,030.00	-	(450.72)	72,477.01	-	-	-	62,913.32	61,711.00	87,146.68
Child Advocacy Development Grant	016-1610-100-133	P9-757-375/376	543,858.00	1/1/2019	12/31/2019	16,461.00				13,865.45	1,554.58			1,040.97		542,817.03
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	(29,855.00)	109,224.00
Child Advocacy Development Grant	016-1610-100-133	P3-757-375	151,882.00	7/1/2022	6/30/2023	19,720.29								19,720.29		132,161.71
Child Advocacy Development Grant	016-1610-100-133	P4-757-375	139,593.00	7/1/2023	6/30/2024	16,640.73		19,460.00	(107,213.98)	143,299.71				15.00	159,053.00	139,578.00
Child Advocacy Development Grant	016-1610-100-133	P5-757-375	143,213.00	7/1/2024	6/30/2025		143,213.00			23,432.50	115,633.00			4,147.50	143,213.00	139,065.50
Child Advocacy Development Grant	016-1610-100-133	P0-757-375/376	275,900.00	1/1/2020	12/31/2020	11,487.27			(34.28)					11,521.55	264,378.45	
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		(82,344.00)	137,656.00	
Program Total						206,507.29	162,673.00	-	(107,248.26)	180,597.66	117,187.58	-	82,344.00	96,299.31	190,067.00	1,464,880.69
Total Department of Children and Family						324,804.25	598,158.00	-	(313,664.73)	648,550.29	279,168.25	-	92,829.03	216,079.41	617,842.00	2,505,585.56
Governor's Council on Alcohol and Drug Abuse																
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D2-789-696	142,142.00	7/1/2022	6/30/2023				(13,133.55)	8,661.00	4,472.55	8,661.00			110,228.61	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	43,328.28			(66,925.00)	84,701.67	25,502.29	41,928.45	49.32	31,888.72	142,092.68	
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D4-789-696	142,142.00	7/1/2024	6/30/2025		142,142.00			32,076.05	66,925.00			43,140.95		99,001.05
FY 2022 Youth Leadership Grant	082-2000-100-044	D2-789-697	25,158.00	7/1/2022	6/30/2023				(9,930.00)	9,930.00		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				8,161.00	12,997.00	6,903.00			4,000.00	21,158.00
Alliance to Prevent Substance Abuse Disorder DMHAS	082-2000-100-044	D4-789-698	15,000.00	11/4/2024	3/15/2025		15,000.00							15,000.00		-
Program Total / Total Governor's Council on Alcohol and Drug Abuse						68,486.28	157,142.00	-	(89,988.55)	143,529.72	109,896.84	67,422.45	-	62,190.27	167,275.33	429,551.73
Department of Human Services																
Social Services for the Aging - Area Plan	046-4275-100-XXX	A2-787-3XX	835,083.00	1/1/2022	12/31/2022	86,852.45							86,852.45			748,230.55
Social Services for the Aging - Area Plan	046-4275-100-XXX	A3-787-3XX	929,247.00	1/1/2023	12/31/2023	114,960.68			(36,708.87)	64,521.49				87,148.06	164,986.00	842,098.94
Social Services for the Aging - Area Plan	046-4275-100-XXX	A4-787-3XX	935,013.00	1/1/2024	12/31/2024		935,013.00	-		767,394.32	71,405.84			96,212.84	714,977.22	838,800.16
Program Total						201,813.13	935,013.00	-	(36,708.87)	831,915.81	71,405.84	-	86,852.45	183,360.90	879,963.22	2,429,129.65
Commission for the Blind and Visually Impaired Enrichment Center	054-7560-100-034	A4-787-613	27,145.00	1/1/2024	12/31/2024		27,145.00			27,145.00					25,007.00	27,145.00
Program Total						-	27,145.00	-	-	27,145.00	-	-	-	-	25,007.00	27,145.00
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	33,979.44								33,979.44		10,045.56
Program Total						33,979.44	-	-	-	-	-	-	-	33,979.44	-	10,045.56
Division of Disability Services Personal Assistance	054-7545-100-005	A3-787-347	23,616.00	7/1/2023	6/30/2024	16,426.25				16,426.25					11,808.00	23,616.00
Personal Assistance	054-7545-100-005	A4-787-347	26,190.00	7/1/2024	6/30/2025		26,190.00			8,624.29				17,565.71	13,095.00	8,624.29
Program Total						16,426.25	26,190.00	-	-	25,050.54	-	-	-	17,565.71	24,903.00	32,240.29
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	D2-789-614	930,500.00	1/1/2022	12/31/2022	1,985.00							1,985.00			928,515.00
Social Services for the Homeless	054-7550-100-072	D3-789-614	980,500.00	1/1/2023	12/31/2023	2,122.39			(94,059.00)	89,696.39	6,485.00				461,220.00	980,500.00
Social Services for the Homeless	054-7550-100-072	D4-789-614	1,030,500.00	1/1/2024	12/31/2024		1,030,500.00			839,365.42	180,246.58	100,000.00		10,888.00	597,557.00	1,019,612.00
Program Total						4,216.39	1,030,500.00	-	(94,059.00)	929,061.81	186,731.58	100,000.00	1,985.00	10,997.00	1,058,777.00	4,033,518.00

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
For the Year Ended December 31, 2024

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged			Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only	
				From	To				2023 Encumbered	Cash Expenditures	2024 Encumbered				2024 Cash Receipts	Accumulated Expenditures
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	\$ 284,514.89			\$ (25,000.00)	\$ (0.11)		\$ 309,515.00			\$ 90,399.00	
Medical Assisted Treatment Initiative	054-7700-760-242	G3-759-364	403,451.00	7/1/2023	6/30/2024	353,243.00			(25,000.00)	145,530.24	25,000.00		\$ 207,712.76	\$ 170,169.00	195,738.24	
Medical Assisted Treatment Initiative	054-7700-760-242	G4-759-364	403,451.00	7/1/2024	6/30/2025		\$ 403,451.00			48,890.27	15,000.00		339,560.73	235,347.00	63,890.27	
Program Total						637,757.89	403,451.00	\$ -	(50,000.00)	194,420.40	40,000.00	\$ -	309,515.00	547,273.49	405,516.00	350,027.51
Special Transportation Initiative	054-7550-100-291	J3-798-418	30,936.00	1/1/2023	12/31/2023	45.37				45.37				7,787.00	30,936.00	
Special Transportation Initiative	054-7550-100-291	J4-798-418	50,936.00	1/1/2024	12/31/2024		50,936.00			29,179.67			21,756.33	17,237.00	29,179.67	
Program Total						45.37	50,936.00	-	-	29,225.04	-	-	-	21,756.33	25,024.00	60,115.67
Total Department of Human Services						894,238.47	2,473,235.00	-	(180,767.87)	2,036,818.60	298,137.42	100,000.00	398,352.45	814,932.87	2,419,190.22	6,942,221.68
Department of Environmental Protection																
Clean Communities	042-4900-765-005	G4-770-632	241,806.18	1/1/2024	6/30/2025		241,806.18			241,806.18		241,806.18			241,806.18	241,806.18
Program Total						-	241,806.18	-	-	241,806.18	-	241,806.18	-	-	241,806.18	241,806.18
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	474,485.00			(11,575.00)	24,775.62	2,824.38		458,460.00		27,600.00	
Green Acres Project - Inclusive Park, County Library	042-4800-533-003	G4-717-430	1,000,000.00	1/1/2023	12/31/2024		1,000,000.00			4,650.00	3,850.00		991,500.00		8,500.00	
Program Total						474,485.00	1,000,000.00	-	(11,575.00)	29,425.62	6,674.38	-	1,449,960.00	-	36,100.00	
Total Department of Environmental Protection						474,485.00	1,241,806.18	-	(11,575.00)	271,231.80	6,674.38	241,806.18	1,449,960.00	241,806.18	277,906.18	
Department of State																
Council on the Arts, Local Arts	074-2530-100-032	G4-717-691	365,900.00	1/1/2024	12/31/2024		365,900.00			288,114.75	77,785.25			292,720.00	365,900.00	
Council on the Arts, Local Arts	074-2530-100-032	G3-717-691	365,900.00	1/1/2023	12/31/2023	0.64			(107,122.98)	70,817.28	32,846.00		3,460.34	73,180.00	362,439.66	
Council on the Arts, Local Arts	074-2530-100-032	G2-717-691	365,922.00	1/1/2022	12/31/2022	3,000.00			(4,641.99)	4,641.99			3,000.00		362,922.00	
Program Total						3,000.64	365,900.00	-	(111,764.97)	363,574.02	110,631.25	-	-	6,460.34	365,900.00	1,091,261.66
Historical Commission	074-2540-100-105	G3-717-625	44,100.00	1/1/2023	12/31/2023		44,100.00		(17,400.00)	16,557.50	842.50			6,615.00	44,100.00	
Historical Commission	074-2540-100-105	G4-717-625	44,100.00	1/1/2024	12/31/2024					33,697.50	10,402.50			37,485.00	44,100.00	
Program Total						-	44,100.00	-	(17,400.00)	50,255.00	11,245.00	-	-	-	44,100.00	88,200.00
South Shore Destination Marketing	074-2510-100-013	G4-795-694	37,500.00	1/1/2024	12/31/2024		37,500.00			26,615.86	10,884.14			37,500.00	37,500.00	
South Shore Destination Marketing	074-2510-100-013	G3-795-694	37,500.00	1/1/2023	12/31/2023	41.49			(13,200.00)	13,200.00			41.49		37,458.51	
South Shore Destination Marketing	074-2510-100-013	G2-795-694	37,500.00	1/1/2022	12/31/2022	5,021.68			(5,594.32)	5,594.32			5,021.68		32,478.32	
Program Total						5,063.17	37,500.00	-	(18,794.32)	45,410.18	10,884.14	-	5,063.17	37,500.00	107,436.83	
Total Department of State						8,063.81	447,500.00	-	(147,959.29)	459,239.20	132,760.39	-	-	11,523.51	447,500.00	1,286,898.49
Department of Law and Public Safety																
Radiologic Emergency Response Plan	066-1200-100-634	G2-747-662	133,412.85	9/12/2019	6/30/2020	14,660.45							14,660.45	108,568.40	118,752.40	
Radiologic Emergency Response Plan	066-1200-100-634	G2-747-663	133,454.93	9/12/2019	6/30/2020	17,151.58			(23,368.50)	23,368.50			17,151.58	87,534.50	116,303.35	
Radiologic Emergency Response Plan	066-1200-100-634	G3-747-662	125,211.53	1/1/2023	6/30/2024	26,639.19			(84,986.35)	94,992.36			16,633.18	108,578.35	108,578.35	
Radiologic Emergency Response Plan	066-1200-100-634	G4-747-662	107,576.05	1/1/2024	6/30/2025		107,576.05			35,914.96	37,024.50		34,636.59	107,576.05	72,939.46	
Program Total						58,451.22	107,576.05	-	(108,354.85)	154,275.82	37,024.50	-	-	83,081.80	303,678.95	416,573.56
State/Community Partnership	066-1500-100-021	D4-789-351	516,599.00	1/1/2024	12/31/2024		516,599.00			263,987.35	117,769.66		134,841.99	78,554.36	381,757.01	
State/Community Partnership	066-1500-100-021	D3-789-351	516,599.00	1/1/2023	12/31/2023	80,419.09			(167,451.02)	163,903.76	60,435.64		23,530.71	332,679.39	493,068.29	
State/Community Partnership	066-1500-100-021	D2-789-351	432,107.00	1/1/2022	12/31/2022	69,768.31			(128,362.89)		128,362.89		69,768.31		362,338.69	
Program Total						150,187.40	516,599.00	-	(295,813.91)	427,891.11	306,568.19	-	-	228,141.01	411,033.75	1,237,163.99
Arrive Together Pilot Program	066-1200-100-C97	P4-757-674	150,000.00	4/1/2024	3/31/2025		150,000.00			76,306.62	17,420.96		56,272.42	10,936.13	93,727.58	
Program Total						-	150,000.00	-	-	76,306.62	17,420.96	-	-	56,272.42	10,936.13	93,727.58
Operation Helping Hand	066-1000-100-215	P3-757-378	105,263.15	9/1/2023	8/31/2024	97,325.23			(3,620.45)	23,736.16	1,348.71		75,860.81	105,263.15	29,402.34	
Program Total						97,325.23	-	-	(3,620.45)	23,736.16	1,348.71	-	-	75,860.81	105,263.15	29,402.34

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**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
For the Year Ended December 31, 2024

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged			Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only	
				From	To				2023 Encumbered	Cash Expenditures	2024 Encumbered				2024 Cash Receipts	Accumulated Expenditures
Department of Law and Public Safety (Cont'd)																
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D4-789-632	\$ 120,000.00	1/1/2024	12/31/2024		\$ 120,000.00			\$ 58,814.87	\$ 28,352.47			\$ 32,832.66	\$ 13,462.47	\$ 87,167.34
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D3-789-632	120,000.00	1/1/2023	12/31/2023	\$ 3,652.58			\$ (47,493.28)	4,755.69	46,143.28			246.89	37,229.24	119,753.11
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D2-789-632	120,000.00	1/1/2022	12/31/2022	3,821.06			(73,513.85)			\$ 77,334.91				42,665.09
Program Total						7,473.64	120,000.00	\$ -	(121,007.13)	63,570.56	74,495.75	\$ -	-	33,079.55	50,691.71	249,585.54
Body Armor Replacement Department of Corrections (County Jail)	066-1020-718-001	G4-759-668	6,258.93	1/1/2024	12/31/2024		6,258.93							6,258.93	6,258.93	
Body Armor Replacement County Prosecutor	066-1020-718-001	P3-757-669	2,648.69	1/1/2023	12/31/2023				(2,648.69)	2,509.00				139.69		2,509.00
County Prosecutor	066-1020-718-001	P4-757-668	3,123.51	1/1/2024	12/31/2024			3,123.51		3,123.51					3,123.51	3,123.51
Body Armor Replacement County Sheriff	066-1020-718-001	G4-755-668	3,827.38	1/1/2024	12/31/2024		3,827.38			3,561.60				265.78	3,827.38	3,561.60
Program Total						-	13,209.82	-	(2,648.69)	9,194.11	-	-	-	6,664.40	13,209.82	9,194.11
SFY21 Body-Worn Camera Grant Program County Sheriff	066-1020-100-495	G1-755-390	81,520.00	1/1/2021	12/31/2025	19,086.36				19,086.36					81,520.00	81,520.00
Program Total						19,086.36	-	-	-	19,086.36	-	-	-	-	81,520.00	81,520.00
Total Department of Law and Public Safety						332,523.85	907,384.87	-	(531,445.03)	774,060.74	436,858.11	-	77,334.91	483,099.99	976,333.51	2,117,167.12
Department of Transportation																
Transportation Trust Fund - 2020	078-6300-480-XXX	R0-768-646	7,966,811.00	1/1/2020	12/31/2020	27,741.53			(632,096.79)	604,244.02				55,594.30		7,911,216.70
Transportation Trust Fund - 2021	078-6300-480-XXX	R0-768-644	7,858,998.00	1/1/2020	12/31/2020	198,102.34			(5,902,466.64)	4,752,746.38	1,343,891.91			3,930.69	146,048.50	7,855,067.31
Transportation Trust Fund - 2021	078-6300-480-XXX	R2-768-646	2,547,235.13	1/1/2021	12/31/2023				(2,547,235.13)	336,994.80	2,210,240.33				985,496.57	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	6,489,519.39			(1,287,885.61)	2,935.50	7,774,199.50			270.00	6,147,298.10	7,777,135.00
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				735,000.00	3,376,917.00			3,665,488.00	2,826,917.00	4,111,917.00
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	
Transportation Trust Fund - 2025	078-6320-480-XXX	R4-768-645	7,227,733.00	1/1/2024	12/31/2026		7,227,733.00							7,227,733.00		-
Local Freight Impact Fund	078-6320-480-XXX	R9-768-641	2,039,518.65	1/1/2019	12/31/2019	342,361.49							342,361.49	1,500,000.00		1,697,157.16
FY 2024 Local Freight Impact Fund LFIF (CR66 Bridgeton Ave)	078-6320-480-XXX	R4-768-640	1,500,000.00	1/1/2024	12/31/2026		1,500,000.00							1,500,000.00		-
FY 2023 Local Freight Impact Fund LFIF II (CR659 Sheppard/Mill/Dutch Mill)	078-6320-480-XXX	R4-768-642	1,950,000.00	1/1/2024	12/31/2026		1,950,000.00				1,950,000.00				1,462,500.00	1,950,000.00
FY 2023 Local Freight Impact Fund LFIF (CR674 Garden Rd)	078-6320-480-XXX	R4-768-641	2,500,000.00	1/1/2024	12/31/2026		2,500,000.00							2,500,000.00		-
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)	1,075,283.63	124,716.37					1,200,000.00
Local Transportation Projects Fund - Money Island Access	078-6320-480-XXX	R4-768-648	150,000.00	1/1/2024	12/31/2026		150,000.00							150,000.00		-
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 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				(194,592.74)	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 2021 Local Bridges Fund Program: Future Needs for Chestnut Avenue over Panther Branch	078-6300-480-XXX	R4-768-643	1,297,071.00	7/8/2022	7/7/2025		1,297,071.00				1,297,071.00				429,696.75	1,297,071.00
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				190,819.54	96,759.79			285,349.67		287,579.33
FY 2022 Local Bridges Fund: CR 640 Over Cohamsey River	078-6300-480-XXX	R2-768-644	724,077.00	1/1/2022	12/31/2024		724,077.00							724,077.00		-
FY 2024 Local Bridges Fund Program: CR 640 (Friesburg Rd) over Cohamsey River	078-6300-480-XXX	R4-768-646	1,297,284.00	1/1/2024	12/31/2026		1,297,284.00							1,297,284.00		-
Program Total / Total Department of Transportation						26,527,654.65	15,922,088.00	-	(11,764,276.91)	7,892,616.61	18,173,795.90	-	342,361.49	27,805,245.56	11,997,956.92	37,993,006.26
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	201,253.27		(201,253.27)							6,810.45	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	309,166.26			(142,592.36)	89,138.95	56,983.40			305,636.27	297,915.51	268,701.73
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A4-787-671/672/673	723,526.00	1/1/2024	12/31/2024		723,526.00	201,253.27		404,595.15	78,995.00			441,189.12		483,590.15
Program Total						510,419.53	723,526.00	-	(142,592.36)	493,734.10	135,978.40	-	-	746,825.39	304,725.96	965,687.61
NJ-Job Access & Reverse Commute	Not Available	J4-798-424	437,872.00	7/1/2023	6/30/2024	238,661.68				237,793.64			868.04		337,398.87	437,003.96
NJ-Job Access & Reverse Commute	Not Available	J5-798-424	440,000.00	7/1/2024	6/30/2025		440,000.00			180,807.87				259,192.13	90,403.92	180,807.87
Program Total						238,661.68	440,000.00	-	-	418,601.51	-	-	868.04	259,192.13	427,802.79	617,811.83
Total New Jersey Transit						749,081.21	1,163,526.00	-	(142,592.36)	912,335.61	135,978.40	-	868.04	1,006,017.52	732,528.75	1,583,499.44

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**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
For the Year Ended December 31, 2024

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Grant Period		Balance Dec. 31, 2023	Receipts or Revenue Recognized	Adjustments	Paid or Charged			Passed Through to Subrecipients	Canceled	Balance Dec. 31, 2024	Memo Only	
				From	To				2023 Encumbered	Cash Expenditures	2024 Encumbered				2024 Cash Receipts	Accumulated Expenditures
Department of Military and Veterans Affairs																
Veterans Transportation System	067-3610-100-058	A3-787-623	\$ 15,000.00	7/1/2023	6/30/2024	\$ 9,620.18	\$ 15,000.00			\$ 8,370.18		\$ 1,250.00		\$ 7,500.03	\$ 10,000.00	\$ 13,750.00
Veterans Transportation System	067-3610-100-058	A4-787-623	15,000.00	7/1/2024	6/30/2025					7,499.97					5,000.00	7,499.97
Program Total / Total Department of Military and Veterans Affairs						9,620.18	15,000.00	\$ -	\$ -	15,870.15	\$ -	\$ -	1,250.00	7,500.03	15,000.00	21,249.97
Department of Community Affairs																
Universal Service Fund - Administration Grant	022-8050-100-B13	G4-790-602	5,391.00	1/1/2024	12/31/2024		5,391.00			5,391.00					5,391.00	5,391.00
Program Total						-	5,391.00	-	-	5,391.00	-	-	-	-	5,391.00	5,391.00
Local Recreation Improvement Grant - Giles Park	022-8030-495-668	G4-717-620	70,000.00	4/25/2024	4/30/2026		70,000.00				69,999.91			0.09		69,999.91
Program Total						-	70,000.00	-	-	-	69,999.91	-	-	0.09	-	69,999.91
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					5,000.00	
Recreational Opportunities for Individuals with Disabilities	022-8050-100-035	G4-717-685	10,000.00	7/1/2024	12/31/2025		10,000.00			10,000.00					10,000.00	
						5,000.00	10,000.00	-	-	15,000.00	-	-	-	-	-	15,000.00
Local Efficiency Achievement Program - LEAP Challenge Grant	022-8030-100-667	G0-717-640	100,000.00	1/1/2020	12/31/2023	2,720.00			(6,225.00)	6,195.00		2,750.00			39,125.10	97,250.00
Local Efficiency Achievement Program - LEAP Fellowship Grant	022-8030-100-667	G0-717-642	821.92	12/21/2020	6/30/2021		821.92			821.92					821.92	
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 - 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	
						109,021.00	821.92	-	(6,225.00)	113,317.92	-	-	2,750.00	-	39,947.02	204,372.92
Program Total / Total Department of Community Affairs						114,021.00	86,212.92	-	(6,225.00)	133,708.92	69,999.91	-	2,750.00	0.09	45,338.02	294,763.83
Department of Corrections																
County Reentry Coordinators Program	026-7025-495-003	G3-759-366	100,000.00	7/1/2022	6/30/2023	96,485.50				69,481.64		27,003.86			73,868.17	72,996.14
County Reentry Coordinators Program	026-7025-495-003	G4-759-366	100,000.00	7/1/2023	6/30/2024		100,000.00			21,250.18				78,749.82		21,250.18
Program Total / Total NJ Economic Development Authority						96,485.50	100,000.00	-	-	90,731.82	-	-	27,003.86	78,749.82	73,868.17	94,246.32
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					25,000.00	100,000.00
Program Total / Total NJ Economic Development Authority						-	-	-	(25,000.00)	25,000.00	-	-	-	-	25,000.00	100,000.00
NJ Office of Information Technology																
FY24 9-1-1 Public Safety Answering Point Upgrades & Consolidation	082-2034-100-137	G4-747-663	33,900.00	7/1/2023	6/30/2024		33,900.00				33,900.00				33,900.00	33,900.00
Program Total / Total NJ Office of Information Technology						-	33,900.00	-	-	-	33,900.00	-	-	-	33,900.00	33,900.00
Department of Labor and Workforce Development																
Work First NJ, General Assistance, SNAP	064-4545-100-322	J2-798-627	1,298,110.00	7/1/2022	6/30/2023	148,734.92				13,453.92		135,281.00			1,162,829.00	
Work First NJ, General Assistance, SNAP	064-4545-100-322	J3-798-627	1,007,223.00	7/1/2023	6/30/2024	747,158.44				697,548.42			49,610.02		722,887.00	957,612.98
Work First NJ, General Assistance, SNAP	064-4545-100-322	J4-798-627	1,113,108.00	7/1/2024	6/30/2025		1,113,108.00			440,588.99				672,519.01	419,461.00	440,588.99
Program Total						895,893.36	1,113,108.00	-	-	1,151,591.33	-	-	135,281.00	722,129.03	1,142,348.00	2,561,030.97
Workforce Learning Link	062-4545-767-003	J4-798-626	445,000.00	7/1/2024	6/30/2025		445,000.00			1,467.16				443,532.84		1,467.16
Workforce Learning Link	062-4545-767-003	J3-798-626	130,000.00	7/1/2023	6/30/2024	130,000.00				118,330.00				11,670.00	118,330.00	118,330.00
Workforce Learning Link	062-4545-767-003	J2-798-626	130,000.00	7/1/2022	6/30/2023		17,732.06			17,732.06					19,706.00	130,000.00
Program Total						147,732.06	445,000.00	-	-	137,529.22	-	-	-	455,202.84	138,036.00	249,797.16
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	-	-	-
Total Department of Labor and Workforce Development						1,045,230.42	1,558,108.00	-	-	1,289,120.55	-	-	136,886.00	1,177,331.87	1,280,384.00	2,810,828.13
Total State Financial Awards - Grant Fund						30,675,900.90	25,407,091.97	-	(13,236,868.50)	15,110,316.84	19,710,288.49	409,228.63	1,079,635.78	33,419,620.26	19,201,626.10	57,350,370.39
Department of Agriculture																
Farmland Preservation Trust Fund	010-3380-001-000	39-FP-717-000-005	446,901.33	1/1/2024	12/31/2024		446,901.33		(888.10)	443,016.23	4,773.20				446,901.33	446,901.33
Total State Financial Awards - Trust Fund						-	446,901.33	-	(888.10)	443,016.23	4,773.20	-	-	-	446,901.33	446,901.33
Department of State																
NJ Historic Trust - Courthouse Exterior Preservation	022-8049-100-033	C-04-C0-022-003-A4H	1,409,330.00	12/21/2021	12/21/2026				(35,150.00)	35,150.00						1,409,330.00
Total State Financial Awards - Capital Fund						-	-	-	(35,150.00)	35,150.00	-	-	-	-	-	1,409,330.00
Department of Human Services																
N.J. Department of Human Services (NJHHS)																
Division of Family Development																
WFNJ General Assistance (GA)	054-7550-100-121	20-41-790	2,010,694.00	1/1/2024	12/31/2024		2,010,694.00			2,010,694.00					2,010,694.00	2,010,694.00
WFNJ GA Administration Costs	054-7550-100-121	20-27-790	1,187,721.00	1/1/2024	12/31/2024		1,187,721.00			1,187,721.00					1,187,721.00	1,187,721.00
State SNAP Admin Funding	054-7550-495-003	20-27-904	52,171.00	7/1/2024	6/30/2025		52,171.00			37,224.47				14,946.53	37,224.47	37,224.47
Supplemental Security Income	054-7550-100-125	20-42-790-200	762,850.00	1/1/2024	12/31/2024		762,850.00			762,850.00					762,850.00	762,850.00
Total State Financial Awards - Social Services Grant Fund						-	4,013,436.00	-	-	3,998,489.47	-	-	-	14,946.53	3,998,489.47	3,998,489.47
Total State Financial Awards - All Funds						\$ 30,675,900.90	\$ 29,867,429.30	\$ -	\$ (13,272,906.60)	\$ 19,586,972.54	\$ 19,715,061.69	\$ 409,228.63	\$ 1,079,635.78	\$ 33,434,566.79	\$ 23,647,016.90	\$ 63,205,091.19

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, 2024**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, 2024. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated August 18, 2025. 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, they are not intended to and do not present the financial position and changes in operations of the County.

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedules are reported in accordance with the *Requirements of Audit* (the "Requirements") as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and present expenditures on the modified accrual basis of accounting with minor exceptions as mandated by the *Requirements*. This basis of accounting is described in note 1 to the County's basic financial statements included in our separately issued report dated August 18, 2025. 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>
Federal, State and Other Grant Fund	\$ 21,878,197.23	\$ 15,110,316.84	\$ 36,988,514.07
General Capital Fund	100,803.00	35,150.00	135,953.00
Division of Social Services Grant	20,449,377.90	3,998,489.47	24,447,867.37
Trust Fund	4,331.19	443,016.23	447,347.42
	<u>\$ 42,432,709.32</u>	<u>\$ 19,586,972.54</u>	<u>\$ 62,019,681.86</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, 2024

**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**

20.507

Federal Transit Cluster:  
Federal Transit - Formula Grants

21.027

Coronavirus State and Local Fiscal Recovery Funds

11.033

Middle Mile (Broadband) Grant Program

93.778

Medicaid Cluster:  
Medical Assistance Program

93.563

Child Support Enforcement

Dollar threshold used to distinguish between type A and type B programs: \$ 1,272,981.28

Auditee qualified as low-risk auditee?   X   yes        no

**COUNTY OF CUMBERLAND**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2024

**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:

**State Grant / Project #**

054-7700-760-001 \_\_\_\_\_

078-6320-480-XXX \_\_\_\_\_

054-7550-XXX-XXX \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Name of State Program**

Comprehensive Alcohol \_\_\_\_\_

Transportation Trust Fund \_\_\_\_\_

Work First New Jersey General Assistance \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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

Auditee qualified as low-risk auditee?   X   yes    \_\_\_\_\_ no

**COUNTY OF CUMBERLAND**  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2024

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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, 2024

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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, 2024

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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**

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The following officials were in office during the year ended December 31, 2024.

<b><u>Name</u></b>	<b><u>Title</u></b>	<b><u>Amount of Surety Bond</u></b>
Joseph Sileo	Director of the Board	B
Antonio Romero	Deputy Director of the Board	B
James Sauro	Member of the Board	B
Victoria Groetsch-Lods	Member of the Board	B
Douglas Albrecht	Member of the Board	B
Art Marchand	Member of the Board	B
Sandy Taylor	Member of the Board	B
Celeste M. Riley	County Clerk / Adjuster	\$50,000.00 A
Michael Donato	Sheriff	\$35,000.00 A
Rudolph Luisi	Surrogate	\$25,000.00 A
Kevin Smaniotto	County Administrator, Interim effective December 20, 2024	B
Luz Vasquez	Deputy County Administrator	B
Kimberly Codispoti	Clerk to the Board	B
Jeffrey T. Ridgway, Jr.	Chief Financial Officer / County Treasurer	\$1,750,000.00 A
John G. Carr	County Counsel	
Paige Desiere	Director of Personnel	
Ronald D. Riggins	Warden	
Charles Albino	Director, Corrections	
Jennifer Webb-McRae	Prosecutor	
Kevin Smaniotto	Director of Public Works	
Douglas Whitaker	County Engineer	
Gabriel R. Scarpa	Public Safety Director	
Patricia Belmont	Tax Administrator	
Robert L. Bumpus	Executive County Superintendent of Schools	

A = Western Surety in the amount designated

B = Western Surety under a blanket bond of \$50,000.00.

**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



