

**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 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, 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	Paid or Charged			Passed Through to Subrecipients	Cancelled	Balance Dec. 31, 2024	Memo Only							
						From	To			2023 Encumbered	2024 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	\$	-	\$	-	\$	-							
US Department of Commerce																							
Middle Mile (Broadband) Grant Program	11.033	N/A	G3-705-355;		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)	94.002	N/A	A4-787-495-496	112,500.00	4/1/2024	3/31/2025		112,500.00			58,367.27				54,132.73	38,989.00	58,367.27						
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A3-787-495-496	113,164.00	4/1/2023	3/31/2024	58,883.99			50,875.57			8,008.42		36,130.00	105,155.88							
Program Total										58,883.99	112,500.00	-	109,242.84	-	8,008.42	54,132.73	75,119.00	163,522.85					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations																							
Senior Health Insurance Program	93.779	N/A	A3-787-624	35,000.00	4/1/2023	3/31/2024	17,565.76		(2,230.00)	19,795.76					19,796.00	35,000.00							
Senior Health Insurance Program	93.779	N/A	A3-787-624	38,000.00	4/1/2024	3/31/2025	38,000.00		-	15,398.09	277.32				22,324.59	13,040.00	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	16.606	N/A	G4-759-371	16,525.00	1/1/2024	12/31/2024	16,525.00								16,525.00	16,525.00							
State Criminal Alien Assistance Program	16.606	N/A	G3-759-371	34,407.00	1/1/2023	12/31/2023	17,065.80		(17,341.20)	885.20	11,062.80				22,459.00	11,948.00							
State 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	10,000.00	32,956.00						
State Criminal Alien Assistance Program	16.606	N/A	G2-759-372	42,956.00	1/1/2022	12/31/2022	10,000.00								54,770.80	16,525.00	44,904.00						
Program Total															(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	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	10,437.02			199,650.61	120,208.01	409,049.39						
Connect and Protect: Law Enforcement Behavioral Health Responses										350,991.79	-	-	(75,700.00)	122,670.91	10,437.02	-	-	199,650.61	120,208.01	409,049.39			
Program Total																							
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	97.067	066-1005-100-006	G0-747-464	142,695.09	1/1/2020	12/31/2020	5,70								5.70	31,278.20	142,689.39						
Homeland Security Grant Program	97.067	066-1005-100-006	G1-747-464	138,210.82	10/1/2021	9/30/2024	23,538.97								0.05	110,210.77	138,210.77						
Homeland Security Grant Program	97.067	066-1005-100-006	G2-747-464	142,093.92	10/1/2022	9/30/2025	88,479.61								88,479.61	53,614.31	53,614.31						
Homeland Security Grant Program	97.067	066-1005-100-006	G3-747-464	140,546.75	9/1/2023	7/31/2026	103,586.64			(36,960.11)	52,177.00				88,369.75	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	97.042	066-1200-100-726	G9-747-369	55,000.00	7/1/2018	6/30/2019	850.09			(8,179.07)	9,029.16									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	48,860.52			(6,139.48)	44,393.26	10,604.74								55,000.00			
Emergency Management Performance Grant	97.042	066-1200-100-726	G2-747-369	55,000.00	7/1/2022	6/30/2023	55,000.00								7,606.11	5,714.04				41,679.85		13,320.15	
Emergency Management Performance Grant	97.042	066-1200-100-726	G3-747-369	55,000.00	7/1/2023	6/30/2024	55,000.00													55,000.00			
Emergency Management Performance Grant	97.042	066-1200-100-726	G4-747-369	55,000.00	7/1/2024	6/30/2025	55,000.00												55,000.00				
Emergency Management Performance Grant	97.042	066-1200-100-726	G5-747-369	55,000.00	7/1/2024	6/30/2025	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	97.024	Not Available	D2-789-503	35,058.00	11/1/2021	4/23/2023	9,871.14								8,382.45		1,488.69			33,569.31			
Emergency Food and Shelter National Board Program	97.024	Not Available	D3-789-501	14,582.00	11/1/2022	12/31/2023	10,976.51								(3,605.49)	14,582.00				14,582.00			
Emergency Food and Shelter National Board Program	97.024	Not Available	D4-789-501	10,877.00	11/1/2023	12/31/2024	10,877.00								9,000.00				1,877.00		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	Paid or Charged			Passed Through to Subrecipients	Cancelled	Memo Only				
						From	To			2023 Encumbered	2024 Cash Expenditures	2024 Encumbered			Balance Dec. 31, 2024	2024 Cash Receipts	Accumulated Expenditures		
US Department of Health and Human Services Passed through NJ Department of Community Affairs	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	\$ 8,086.00	\$ 8,086.00			
Low Income Home Energy Assistance								\$ -	\$ 8,086.00	\$ -	\$ 8,086.00	\$ -	\$ -	\$ -	\$ 8,086.00	\$ 8,086.00			
Program Total																			
US Department of Health and Human Services Passed through NJ Department of Children and Families	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			
Community-Based Child Abuse Prevention (Police-Youth Initiative)									47,870.89	-	-	(1,188.80)	49,059.69	-	29,548.11	-	-		
Program Total																	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			50,990.46						(492.80)	85,122.20	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			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	
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			124,110.88						186,142.59	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	
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											24,866.00	58,608.00	
Program Total									-	58,608.00	-	-				-	24,866.00	58,608.00	
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	
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								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)					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										2,416.00	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	55,999.59
National Family Caregiver Support, Title III, Part E (Hospice)	93.052	046-4275-100-XXXX	A4-787-313	112,505.00	1/1/2024 12/31/2024	121,234.00			39,330.00								4,297.55	95,264.00	147,674.55
National Family Caregiver Support, Title III, Part E (Hospice)	93.052	046-4275-100-XXXX	A3-787-313	122,070.00	1/1/2023 12/31/2023	7,364.36			675.00	(9,111.00)		(43,977.24)					(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					(20,759.00)	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	53,637.00	-	15,631.58	7,851.55	141,670.00	58,630.09
Elder Abuse Prevention Interventions Program	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
Adult Protective Services (ARPA)									-	-		(32,321.00)	3,117.00		29,204.00	-	-	3,269.00	
Program Total																		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	A4-787-426	17,247.00	1/1/2024 12/31/2024	17,247.00											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											41,923.52	36,687.00	36,686.48
Program Total									78,610.00	-	-						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-PV-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-PV-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-PV-25	J4-798-420	1,285,050.00	7/1/2024 6/30/2025	1,285,050.00				(525,633.89)	550,364.20						209,049.91	448,956.00	1,076,000.09
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																			
Opioid 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							9,931.67	72,982.00	9,953.83	
Community Peer Recovery Center	93.788	054-7700-100-249	D3-789-605	106,537.00	10/1/2022 9/30/2023	19,055.24			(2,066.93)	10,247.26							1,937.00		10,247.26
County Based Innovation Grant	93.788	054-7700-100-249	D3-789-360	71,777.00	10/1/2023 9/30/2024	60,659.00			14,355.00								17,804.22	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)	7,526.20							4,775.32	12,971.00	67,001.68
County Based Innovation Grant	93.788	054-7700-100-249	D0-789-360	143,554.00	7														

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	Paid or Charged			Passed Through to Subrecipients	Cancelled	Memo Only					
						From	To			2023 Encumbered	Cash Expenditures	2024 Encumbered			Balance Dec. 31, 2024	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-PV-23	J2-798-428		\$ 1,065,816.00	7/1/2022	6/30/2023	\$ 311,072.71		\$ 311,072.71	866,373.94			\$ 142,949.06	\$ 315,621.00	\$ 1,065,816.00				
WIA Dislocated Worker Formula Grants	17.278	ET-23-PV-24	J3-798-428		995,927.00	7/1/2023	6/30/2024	949,323.00							814,810.10	852,977.94				
WIA Dislocated Worker Formula Grants	17.278	ET-24-PV-25	J4-798-428		987,753.00	7/1/2024	6/30/2025	\$ 987,753.00							763,685.30	212,960.70				
Program Total								1,269,395.71	987,753.00	\$ -	\$ -	1,341,514.35	\$ -	\$ -	906,634.36	1,343,391.00	2,142,861.64			
WIA Youth Activities	17.259	ET-22-PV-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-PV-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	918,100.00	1,000,174.86			
WIA Youth Activities	17.259	ET-24-PV-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	124,749.00	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																				
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	445,588.32			
Program Total								263,397.00		\$ -	\$ -	(97,393.52)			54,202.68		445,588.32			
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	7/1/2024	6/30/2024	477,606.95		(3,234.24)	382,489.19				98,352.00		305,897.83			
Crime Victim Assistance	16.575	066-1020-100-142	P2-757-372		692,362.55	7/1/2024	6/30/2024	93,490.66							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	113,417.13		
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	419,149.06			
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			
Violence Against Women Formula Grant	16.588	066-1020-100-246	P4-757-380		70,328.00	7/1/2024	6/30/2025		70,328.00			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	28,677.66		51,090.00		
US Department of Justice, Passed through NJ Department of Law and Public Safety																				
Edward Byrne Memorial 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		
FY19 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		
FY20 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						61,982.10	88,351.08		
FY21 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		
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								35,000.00				59,865.44	102,428.00				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	
Program Total								54,290.24		\$ -	\$ -								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	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		
Operation Helping Hand (Restricted Reserve)	93.136	066-1000-100-200	P2-757-379		52,631.57	9/1/2021	8/31/2022											52,631.57		
FY21 Operation Helping Hand	93.136	066-1000-100-200	P3-757-379		50,000.00	9/1/2022	8/31/2023											50,000.00		
FY22 Operation Helping Hand	93.136	066-1000-100-200	P4-757-378		100,000.00	9/1/2024	8/31/2025	100,000.00										100,000.00		
Operation Helping Hand 2025								292,704.04	100,000.00	\$ -	(8,070.75)	9,560.16	8,313.76	\$ -			382,900.87		192,713.52	
Program Total																				
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											556,245.00		
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	54,740.69										391,669.08		
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	NJ-22-X009	A3-787-451/452		644,007.00	1/1/2023	12/31/2023	604,007.00									175,409.91		468,597.09	
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	NJ-22-X009	A4-787-451/452		432,381.00	1/1/2024	12/31/2024		432,381.00									429,712.53		
Federal Transit Cluster																			2,668.47	
Federal Transit Grants (Section 5307)	20.507	00001899	A4-768-436		1,439,249.00	1/1/2024	12/31/2024	1,439,249.00											4,913.32	
Federal Transit Grants (Section 5307)	20.507	00001899	A3-768-436		1,421,249.00	1/1/2023	12/31/2023	1,434,342.45										185,676.00		
Federal Transit Grants (Section 5307)	20.507	00001899	A2-768-436		1,421,249.00	1/1/2022	12/31/2022	238,446.36										81,607.62		
Federal Transit Grants (Section 5307)	20.507	00001899	A1-768-436		1,421,249.00	1/1/2021	12/31/2021	782,107.80										2,668.47		
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	
Metropolitan Transportation Planning and Research, 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									97,757.99		4,353.60
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research</td																				

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	Paid or Charged			Passed Through to Subrecipients	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-XXX	R0-768-433		\$ 2,200,365.00	1/1/2020	12/31/2020	\$ 96,773.94						\$ 96,773.94	\$ 452,360.84	\$ 2,103,501.06		
Federal Hwy Admin, Transportation	20.205	078-6300-480-XXX	R0-768-435		\$ 1,038,720.00	1/1/2020	12/31/2020	\$ 223,432.40						223,432.40	293,699.00	387,659.00		
Surface Transportation Block Grant, 2021 Federal Road Program	20.205	078-6300-480-XXX	R1-768-431		2,733,673.20	1/1/2021	completion	\$ 29,369.94						29,369.94	2,307,161.07	2,704,303.26		
Highway Safety Improvement Program, C.R. 621 Roundabout ROW	20.205	078-6300-480-XXX	R1-768-432		75,812.78	1/1/2021	completion							75,812.78	1,582.66			
Surface Transportation Block Grant, 2022 Federal Road Program	20.205	078-6300-480-XXX	R2-768-431		2,900,000.00	1/1/2022	completion	\$ 376,509.50						376,509.50	192,158.08	2,252,436.14		
Surface Transportation Block Grant, 2023 Federal Road Program	20.205	078-6300-480-XXX	R3-768-431		2,867,972.20	1/1/2023	completion	\$ 2,900,000.00	\$ 867,972.20					867,972.20	161,366.71	2,867,972.20		
Surface Transportation Block Grant, 2024 Federal Road Program	20.205	078-6300-480-XXX	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-XXX	R1-768-434		320,608.71	1/1/2021	completion							(106,884.37)	37,545.43	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	\$ -	
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	
Program Total								\$ 57,367.36	\$ 80,000.00	\$ -				44,711.64	27,000.00	65,655.72	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	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	
FY22 ARP Automated License Plate Reader Initiative								\$ 268,856.00	\$ -					(133,183.00)	-		268,856.00	
Program Total								\$ -									133,183.00	
US Department of Housing and Urban Development, Passed through NJ Department of Community Affairs																		
Community Development Block Grant	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
Emergency Housing Repairs (Severe) Program	14.228	2024-02292-0571-00	G4-705-601		400,000.00	1/1/2024	6/30/2026	400,000.00								380,000.00	20,000.00	
FV 2024 Small Cities - Public Facilities for ADA Improvements								\$ 213,802.00	\$ 970,765.82					(58,550.80)	586,969.50	78,881.30		488,000.00
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	
Program Total								\$ -									488,000.00	
Total Federal Financial Awards Passed Through the State of New Jersey																		
Total Federal Financial Awards - Grant and General Capital Funds								\$ 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
US Department of Justice - Direct Funding	16.922	Not Available	37-TT-757-000-007		4,331.19	1/1/2024	12/31/2024	\$ 114,667.72						1,682.90			109,300.03	
Equitable Sharing Program								\$ 114,667.72	\$ -					(646.40)	4,331.19	1,682.90		4,331.19
Program Total								\$ 114,667.72	\$ -					(646.40)	4,331.19	1,682.90		4,331.19
Total Federal Financial Awards - Trust Fund																		
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
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
Program Total									\$ -								4,906,866.00	4,906,866.00
Administrative cost relating to Public Assistance:																		
Child Support Enforcement - Title IV-D	93.563	1604NJCSES	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
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
Children's Health Insurance Program	93.767	1605NJ5021	20-27-790		194,789.00	1/1/2024	12/31/2024		\$ 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
Medicaid Cluster																		
NJ Division of Family Development:																		
Medical Assistance Program	93.778	1605NJ5MAP	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
NJ Division of Medical Assistance and Health Services:																		
Administrative costs relating to Public Assistance																		
Medical Assistance Program	93.778	1605NJ5MAP	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
Program Total / Medicaid Cluster									\$ -								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
Program Total / Disability Insurance / SSI Cluster Total									\$ -								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	Paid or Charged			Passed Through to Subrecipients	Memo Only				
						From	To			2023 Encumbered	2024 Cash Expenditures	2024 Encumbered		Balance Dec. 31, 2024	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		INJ400404	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	20,409,252.58		
Total Federal Financial Awards - All Funds								\$ 61,248,171.12	\$ 41,086,230.77	\$ -	\$ (3,544,044.22)	\$ 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	\$ -	\$ (136,776.18)	\$ 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	\$ 29,445,900.00	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	Cancelled	Balance Dec. 31, 2024	Memo Only					
				From	To				2023 Encumbered	Cash Expenditures				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			
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								21,403.40	18,051.60			
Program Total							29,208.87	39,455.00						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		
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		
Child Advocacy Development Grant	016-1610-100-133	P0-757-375-376	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			(107,213.98)	143,299.71				15.00	159,533.00	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	P0-757-375/2020	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	P1-757-375/2026	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	142,922.68		
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						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	1/1/2024	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	842,998.94		
Social Services for the Aging - Area Plan	046-4275-100-XXX	A4-787-3XX	933,013.00	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								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	Grant Period			Receipts or Revenue Recognized	Adjustments	Paid or Charged			Cancelled	Balance Dec. 31, 2024	Memo Only				
			From	To	Dec. 31, 2023			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		
Program Total							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		(11,764.97)	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			(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		44,100.00			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			
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	78,354.36	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	

(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	Grant Period			Receipts or Revenue Recognized	Adjustments	Paid or Charged			Cancelled	Balance Dec. 31, 2024	Memo Only				
			From	To	Dec. 31, 2023			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	\$ 87,167.54			
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	\$ -	\$ 77,334.91	33,079.55	50,691.71	249,585.54	
Body Armor Replacement														6,258.93	6,258.93		
Department of Corrections (County Jail)	066-1020-718-001	G4-759-668	6,258.93	1/1/2024	12/31/2024	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														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)	4,757,746.38	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		1,697,157.16		
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 (CR650 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	R3-768-645	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	078-6320-480-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	078-6320-480-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	078-6320-480-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	078-6320-480-XXX	R2-768-643	572,929.00	1/1/2022	12/31/2024	572,929.00							190,819.54	96,759.79	285,849.67	287,579.33	
FY 2022 Local Bridges Fund: CR 640 Over Cohansay River	078-6320-480-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 Cohansay River	078-6320-480-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	260,401.73	
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A4-787-671/672/673	725,526.00	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							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							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

(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			Receipts or Revenue Recognized	Adjustments	Paid or Charged			Passed Through to Subrecipients	Cancelled	Memo Only			
				From	To	Dec. 31, 2023			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			\$ 8,370.18			\$ 1,250.00		\$ 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		\$ 15,000.00			7,499.97			\$ 7,500.03	\$ 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																	
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								0.09	69,999.91	
Program Total																	
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	
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					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
Program Total / Total Department of Community Affairs																	
109,021.00																	
821.92																	
(6,225.00)																	
114,021.00																	
86,212.92																	
(6,225.00)																	
133,708.92																	
69,999.91																	
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																	
73,868.17																	
21,250.18																	
Program Total / Total NJ Economic Development Authority																	
96,485.50																	
100,000.00																	
69,481.64																	
21,250.18																	
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	100,000.00
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 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
Program Total / Total NJ Office of Information Technology																	
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										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										49,610.02	722,887.00
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									672,191.01	957,612.98
Program Total							\$ 895,893.36	\$ 1,113,108.00								419,461.01	440,388.99
135,281.00																	
147,617.16																443,532.84	147,617.16
118,330.00																118,330.00	118,330.00
17,732.06																19,706.00	130,000.00
147,732.06																	
147,732.06																	
1,605.00																	
1,605.00																	
1,045,230.42																	
1,558,108.00																	
1,289,120.55																	
136,886.00																	
1,177,331.87																	
1,280,384.00																	
2,810,282.13																	
Total State Financial Awards - Grant Fund																	
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									446,901.33	446,901.33
Total State Financial Awards - Trust Fund																	
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</													

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
Divison 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	<u>Adverse and Unmodified</u>	
Internal control over financial reporting:		
Material weakness(es) identified?	<u>yes</u>	<u>X</u> <u>no</u>
Significant deficiency(ies) identified?	<u>yes</u>	<u>X</u> <u>none reported</u>
Noncompliance material to financial statements noted?	<u>yes</u>	<u>X</u> <u>no</u>

Federal Awards

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

Identification of major programs:

Assistance Listings Number(s)

20.507
 21.027
 11.033
 93.778
 93.563

Name of Federal Program or Cluster

Federal Transit Cluster:
 Federal Transit - Formula Grants
 Coronavirus State and Local Fiscal Recovery Funds
 Middle Mile (Broadband) Grant Program
 Medicaid Cluster:
 Medical Assistance Program
 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 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 #

Name of State Program

054-7700-760-001

Comprehensive Alcohol

078-6320-480-XXX

Transportation Trust Fund

054-7550-XXX-XXX

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? yes no

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

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

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

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

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

None.

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

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

FINANCIAL STATEMENT FINDINGS

None.

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE PROGRAMS

None.

COUNTY OF CUMBERLAND
 Officials in Office and Surety Bonds

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
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

