

COUNTY OF GLOUCESTER
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, 2022

COUNTY OF GLOUCESTER

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**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
STATE OF NEW JERSEY CIRCULAR 15-08-OMB**

INDEPENDENT AUDITOR'S REPORT

The Honorable Director and
Members of the County Board of Commissioners
County of Gloucester
Woodbury, New Jersey 08096

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Gloucester'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, 2022. The County's major federal and state programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*.

In our opinion, the County of Gloucester, State of New Jersey, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the audit requirements of State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Our responsibilities under those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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 State of 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 Gloucester, State of New Jersey, as of December 31, 2022, 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 22, 2023, which contained an unmodified opinion on those financial statements in accordance with the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's 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 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*, respectively, 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 basic 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

Fred S. Caltabiano

Fred S. Caltabiano
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
September 29, 2023

COUNTY OF GLOUCESTER
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2022

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
				From	To			Cash Receipts	Accumulated Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed through State of NJ Department of Human Services									
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-122	\$ 87,451.00	01/01/21	12/31/21	\$ (20,087.33)		\$ 8,119.48	
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-058	312,687.00	01/01/21	12/31/21	68,354.37	\$ 136,236.00	211,042.00	
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-133	32,703.00	01/01/21	12/31/21	781.39		32,703.00	781.39
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-122	75,793.00	01/01/22	12/31/22	39,782.51			39,782.51
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-058	351,787.00	01/01/22	12/31/22	209,325.50		129,093.00	209,325.50
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-133	32,703.00	01/01/22	12/31/22	3,412.48			3,412.48
						301,568.92	-	298,032.00	472,463.36
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-111	298,471.00	01/01/21	12/31/21	63,751.50		213,066.00	225,459.02
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-056	372,911.00	01/01/21	12/31/21	21,394.83		43,902.00	158,502.00
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-118	28,610.00	01/01/21	12/31/21	1,348.52			26,006.39
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-130	112,707.00	01/01/21	12/31/21			84,530.00	58,622.37
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-125	63,992.00	01/01/21	12/31/21	5,316.51			58,675.36
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-111	307,882.00	01/01/22	12/31/22	234,426.53		90,823.00	235,073.11
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-056	430,776.00	01/01/22	12/31/22	331,219.62		151,050.00	331,219.62
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-119	23,569.00	01/01/22	12/31/22	23,568.93			23,568.93
						681,026.44	-	583,371.00	1,117,126.80
Nutrition Services Incentive Program	93.053	100-054-7530-039	103,554.00	01/01/21	12/31/21	29,744.20		72,054.00	103,554.00
Nutrition Services Incentive Program	93.053	100-054-7530-039	114,487.00	01/01/22	12/31/22	103,523.06		31,500.00	103,523.06
						133,267.26	-	103,554.00	207,077.06
Total Aging Cluster						1,115,862.62	-	984,957.00	1,796,667.22
Passed through State of NJ Department of Human Services									
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	100-054-7530-126	25,746.00	01/01/21	12/31/21	23,757.63			25,746.00
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	100-054-7530-126	14,268.00	01/01/22	12/31/22	14,265.95			14,265.95
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	100-054-7530-135	14,227.00	01/01/21	12/31/21	9,177.00		14,227.00	9,177.00
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	100-054-7530-135	548,341.00	01/01/22	12/31/22	1,484.68			1,484.68
						48,685.26	-	14,227.00	50,673.63
Passed through State of NJ Department of Human Services									
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-062	117,666.00	01/01/21	12/31/21	6,759.46		62,307.00	103,009.43
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-124	64,419.00	01/01/21	12/31/21	16,030.90			34,914.39
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-062	155,052.00	01/01/22	12/31/22	130,083.88		59,646.00	130,083.88
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-124	40,791.00	01/01/22	12/31/22	40,337.97			40,337.97
						193,212.21	-	121,953.00	308,345.67
Passed through State of NJ Department of Human Services									
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion	93.043	100-054-7530-060	40,849.00	01/01/21	12/31/21	17,169.00		8,121.00	1,769.00
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion	93.043	100-054-7530-060	17,488.00	01/01/22	12/31/22	13,129.00		7,899.00	13,129.00
						30,298.00	-	16,020.00	14,898.00
Passed through State of NJ Department of Human Services									
Elder Abuse Prevention Interventions Program	93.747	100-054-7530-134	59,654.00	01/01/21	12/31/21	3,952.13		44,740.00	53,647.74
Elder Abuse Prevention Interventions Program	93.747	100-054-7530-134	54,137.00	01/01/22	12/31/22	53,247.03			53,247.03
						57,199.16	-	44,740.00	106,894.77
Passed through State of NJ Department of Health									
Public Health Emergency Preparedness	93.069	100-046-4230-360	380,546.00	07/01/20	06/30/21	0.55			280,803.00
Public Health Emergency Preparedness	93.069	100-046-4230-360	280,803.00	07/01/21	06/30/22	180,369.23		207,009.00	275,850.00
Public Health Emergency Preparedness	93.069	100-046-4230-360	280,803.00	07/01/22	06/30/23	105,720.11			105,720.11
						286,089.89	-	207,009.00	662,373.11

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COUNTY OF GLOUCESTER
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2022

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
				From	To			Cash Receipts	Accumulated Expenditures
Passed through State of NJ Department of Health									
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-547	\$ 325,000.00	07/01/21	06/30/22	\$ 148,287.82		\$ 167,896.00	\$ 215,920.00
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-556	100,000.00	07/01/21	06/30/22	64,082.67		75,939.00	99,888.00
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-547	325,000.00	07/01/22	06/30/23	122,359.94			122,359.94
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-556	100,000.00	07/01/22	06/30/23	37,649.21			37,649.21
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-504	12,000.00	08/30/21	08/31/22	12,000.00			12,000.00
						384,379.64	-	243,835.00	487,817.15
Passed through State of NJ Department of Health									
Injury Prevention and Control Research & State & Community Based Programs	93.136	100-046-4230-544	100,000.00	10/01/20	09/30/21	1,002.00		26,682.00	100,000.00
Injury Prevention and Control Research & State & Community Based Programs	93.136	100-046-4230-544	49,000.00	10/01/21	09/30/22	35,864.48		49,000.00	49,000.00
Passed through State of NJ Department of Law and Public Safety									
Injury Prevention and Control Research & State & Community Based Programs	93.136	100-066-1000-203	62,500.00	09/01/19	08/31/20	5,480.24			58,902.10
Injury Prevention and Control Research & State & Community Based Programs	93.136	100-066-1000-203	47,619.00	09/01/19	08/31/20	14.00			47,619.00
						42,360.72	-	75,682.00	255,521.10
Passed through State of NJ Department of Health									
Immunization Cooperative Agreements	93.268	100-046-4230-558	500,000.00	07/01/21	06/30/22	150,774.13		126,538.00	301,024.26
Passed through State of NJ Department of Children and Families									
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	100-016-1620-064	10,000.00	09/30/21	09/29/22	9,960.18		10,000.00	9,960.18
Passed through State of NJ Department of Human Services									
Block Grants for Prevention and Treatment of Substance Abuse	93.959	100-054-7700-273	200,000.00	01/01/22	12/31/22	51,750.00		51,750.00	51,750.00
Passed through State of NJ Department of Human Services									
Opioid STR	93.788	100-054-7700-229	111,151.00	06/30/20	06/29/21	77,440.00		101,888.00	111,151.00
Opioid STR	93.788	100-054-7700-229	111,151.00	06/30/20	06/29/21	(2,775.00)		83,367.00	105,601.00
						74,665.00	-	185,255.00	216,752.00
Passed through State of NJ Department of Human Services									
Medical Assistance Program	93.778	100-054-7530-066	13,367.00	01/01/21	12/31/21	6,355.18			13,367.00
Medical Assistance Program	93.778	100-054-7530-112	231,913.00	01/01/21	12/31/21	(1,438.88)			96,190.00
Medical Assistance Program	93.778	100-054-7530-066	12,611.00	01/01/22	12/31/22	6,892.10		12,539.00	6,892.10
Medical Assistance Program	93.778	100-054-7530-112	177,731.00	01/01/22	12/31/22	73,077.24			73,077.24
Total Medicaid Cluster						84,885.64	-	12,539.00	189,526.34
Passed through State of NJ Department of Human Services									
Temporary Assistance for Needy Families	93.558	100-054-7550-380/291	64,681.00	01/01/21	12/31/21	14,307.10		24,736.00	64,657.00
Temporary Assistance for Needy Families	93.558	100-054-7550-380/291	69,500.00	01/01/22	12/31/22	54,108.38		52,879.00	54,108.38
Passed through State of NJ Department of Labor									
Temporary Assistance for Needy Families	93.558	100-062-4545-346	295,414.00	07/01/21	06/30/22	1,198.00		1,198.00	295,414.00
Temporary Assistance for Needy Families	93.558	100-062-4545-344	1,031,566.00	07/01/22	06/30/23	232,245.39		223,642.00	232,245.39
Total 477 Cluster						301,858.87	-	302,455.00	646,424.77
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						2,831,981.32	-	2,396,960.00	5,098,628.20

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COUNTY OF GLOUCESTER
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2022

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
				From	To			Cash Receipts	Accumulated Expenditures
U.S. DEPARTMENT OF AGRICULTURE									
Direct Funding									
Rural Housing Preservation Grants	10.433	N/A	\$ 89,837.00	11/01/19	11/01/21	\$ 39,837.00		\$ 39,837.00	
Rural Housing Preservation Grants	10.433	N/A	115,407.00	11/01/20	11/01/22	10,000.00		10,000.00	
						49,837.00	-	-	49,837.00
Passed through State of NJ Department of Health									
Special Supplemental Nutrition Program for Women, Infants & Children (WIC)	10.557	100-046-4220-449/113/212	839,860.00	10/01/20	09/30/21	96.63		839,860.00	
Special Supplemental Nutrition Program for Women, Infants & Children (WIC)	10.557	100-046-4220-449/113/212	830,789.00	10/01/21	09/30/22	665,948.68		\$ 683,944.00	830,782.00
Special Supplemental Nutrition Program for Women, Infants & Children (WIC)	10.557	100-046-4220-449/113/212	877,286.00	10/01/22	09/30/23	187,487.72		47,669.00	187,487.72
						853,533.03	-	731,613.00	1,858,129.72
Passed through State of NJ Department of Health									
Senior Farmers Market Nutrition Program	10.576	100-046-4220-474	2,000.00	06/01/22	09/30/22	2,000.00		2,000.00	2,000.00
						905,370.03	-	733,613.00	1,909,966.72
TOTAL U.S. DEPARTMENT OF AGRICULTURE									
U.S. DEPARTMENT OF THE TREASURY									
Passed through State of NJ Department of Law and Public Safety									
COVID-19 Coronavirus Relief Fund	21.019	100-066-1200-D05	221,400.32	01/01/22	12/31/22	221,400.32		221,400.32	221,400.32
Passed through State of NJ Department of State									
COVID-19 Coronavirus Relief Fund	21.019	100-074-2505-142	70,525.95	01/01/22	12/31/22	70,525.95		70,525.95	70,525.95
						291,926.27	-	291,926.27	291,926.27
Direct Funding									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	56,646,874.00	01/01/21	12/31/23	10,073,198.46		28,323,437.00	21,481,960.37
Passed through State of NJ Department of State									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	100-074-2525-036	114,908.13	01/01/21	12/31/22	114,908.13		114,908.13	114,908.13
						10,188,106.59	-	28,438,345.13	21,596,868.50
Direct Funding									
COVID-19 Emergency Rental Assistance Program	21.023	N/A	8,702,770.00	01/01/21	12/31/21	4,174,424.30		8,590,887.45	
COVID-19 Emergency Rental Assistance Program	21.023	N/A	8,452,580.00	01/01/22	12/31/22	5,834,455.64		5,071,548.00	5,834,455.64
						10,008,879.94	-	5,071,548.00	14,425,343.09
						20,488,912.80	-	33,801,819.40	36,314,137.86
TOTAL U.S. DEPARTMENT OF THE TREASURY									
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION									
Passed through State of NJ Department of Environmental Protection									
Performance Partnership Grants	66.605	100-042-4840-094	6,970.00	07/01/21	06/30/22	6,970.00		6,970.00	6,970.00
						6,970.00	-	6,970.00	6,970.00
TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION									
U.S. DEPARTMENT OF HOMELAND SECURITY									
Passed through State of NJ Department of Law and Public Safety									
Homeland Security Grant Program	97.067	100-066-1005-006	210,605.00	09/01/19	08/31/22	32,941.53		25,319.77	210,605.00
Homeland Security Grant Program	97.067	100-066-1005-006	181,547.00	09/01/20	08/31/23	72,460.76		71,040.97	134,235.16
Homeland Security Grant Program	97.067	100-066-1005-006	170,943.00	09/01/21	08/31/24	20,619.59			20,619.59
Homeland Security Grant Program	97.067	100-066-1005-006	176,650.00	09/01/22	08/31/25	14,961.99			14,961.99
						140,983.87	-	96,360.74	380,421.74
Passed through State of NJ Department of Law and Public Safety									
Emergency Food and Shelter National Board Program	97.024	N/A	27,165.00	01/01/22	05/31/23	27,162.50		27,162.50	
Emergency Food and Shelter National Board Program	97.024	N/A	153,312.00	01/01/23	05/31/24	153,312.00			
						27,162.50	-	180,474.50	27,162.50

(Continued)

COUNTY OF GLOUCESTER
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2022

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)		
				From	To			Cash Receipts	Accumulated Expenditures	
Passed through State of NJ Department of Law and Public Safety Hazard Mitigation Grant	97.039	N/A	\$ 115,748.00	07/22/15	10/31/18	\$ 3,578.12	\$ -	\$ -	\$ 115,435.76	
Passed through State of NJ Department of Law and Public Safety Emergency Management Performance Grants	97.042	100-066-1200-726	55,000.00	07/01/21	06/30/22	55,000.00		55,000.00	55,000.00	
Passed through State of NJ Department of Law and Public Safety BRIC: Building Resilient Infrastructure and Communities	97.047	Unknown	125,000.00	10/01/18	04/01/22	45,757.50		-	122,984.80	
Passed through State of NJ Department of Law and Public Safety Public Assistance Grants	97.036	100-066-1200-C50	1,711,079.05	03/13/20	12/31/22	1,711,079.05		1,711,079.05	1,711,079.05	
Public Assistance Grants	97.036	100-066-1200-C84	2,782,840.36	09/01/21	Completion	2,782,840.36		2,782,840.36	2,782,840.36	
Public Assistance Grants	97.036	100-066-1200-C73	184,727.17	08/04/20	Completion	184,727.17		184,727.17	184,727.17	
						4,678,646.58	-	4,678,646.58	4,678,646.58	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY						4,951,128.57	-	5,010,481.82	5,379,651.38	
EXECUTIVE OFFICE OF THE PRESIDENT										
Passed through State of Pennsylvania										
High Intensity Drug Trafficking Areas Program	95.001	N/A	177,000.00	01/01/20	12/31/21	933.80			177,000.00	
High Intensity Drug Trafficking Areas Program	95.001	N/A	177,000.00	01/01/21	12/31/22	117,238.80		151,192.31	177,000.00	
High Intensity Drug Trafficking Areas Program	95.001	N/A	287,800.00	01/01/22	12/31/23	101,902.04		65,708.06	101,902.04	
						220,074.64	-	216,900.37	455,902.04	
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT						220,074.64	-	216,900.37	455,902.04	
U.S. DEPARTMENT OF LABOR										
Passed through State of NJ Department of Labor										
WIOA Adult Program	17.258	100-062-4545-101	534,260.00	07/01/20	06/30/21	28,983.63		33,963.00	484,841.59	
WIOA Adult Program	17.258	100-062-4545-101	586,442.00	07/01/21	06/30/22	383,666.27		444,298.00	502,371.70	
WIOA Adult Program	17.258	100-062-4545-101	586,969.00	07/01/22	06/30/23	88,200.65		46,491.00	88,200.65	
WIOA Adult Program	17.258	100-062-4545-095	12,971.00	07/01/21	06/30/22	12,971.00		12,971.00	12,971.00	
WIOA Adult Program	17.258	100-062-4545-095	12,971.00	07/01/22	06/30/23	12,971.00		12,971.00	12,971.00	
						526,792.55	-	550,694.00	1,101,355.94	
WIOA Youth Activities	17.259	100-062-4545-249	499,936.00	07/01/20	06/30/21	49,255.55		75,949.00	494,862.54	
WIOA Youth Activities	17.259	100-062-4545-249	613,694.00	07/01/21	06/30/22	392,661.04	\$ 260,726.41	488,668.00	515,602.66	
WIOA Youth Activities	17.259	100-062-4545-249	629,351.00	07/01/22	06/30/23	84,977.47	61,117.19	67,277.00	84,977.47	
						526,894.06	321,843.60	631,894.00	1,095,442.67	
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	613,656.00	07/01/20	06/30/21	34,740.14		28,961.00	494,315.52	
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	650,773.00	07/01/21	06/30/22	410,779.45		362,026.00	528,838.78	
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	697,634.00	07/01/22	06/30/23	104,006.78		68,698.00	104,006.78	
						549,526.37	-	459,685.00	1,127,161.08	
Total WIOA Cluster & U.S. DEPARTMENT OF LABOR						1,603,212.98	321,843.60	1,642,273.00	3,323,959.69	

(Continued)

COUNTY OF GLOUCESTER
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2022

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)		
				From	To			Cash Receipts	Accumulated Expenditures	
U.S. DEPARTMENT OF JUSTICE										
Passed through State of NJ Department of Law and Public Safety										
Crime Victim Assistance (Victims of Crime)	16.575	100-066-1020-142	\$ 399,077.00	07/01/21	06/30/22	\$ 204,386.16		\$ 304,038.78	\$ 398,984.24	
Crime Victim Assistance (Victims of Crime)	16.575	100-066-1020-142	410,257.00	07/01/22	06/30/23	165,830.41		87,825.38	165,830.41	
Crime Victim Assistance (Sexual Assault Nurse Examiner)	16.575	100-066-1020-142	86,793.00	10/01/20	09/30/21	0.28		0.28	86,793.00	
Crime Victim Assistance (Sexual Assault Nurse Examiner)	16.575	100-066-1020-142	87,244.00	10/01/21	09/30/22	81,270.45		79,368.90	83,131.45	
						451,487.30	-	471,233.34	734,739.10	
Passed through State of NJ Department of Law and Public Safety										
Edward Byrne Memorial Justice Assistance Grant Program	16.738	100-066-1020-364	86,020.00	07/01/18	06/30/19	54,023.97			54,023.97	
Passed through State of NJ Department of Law and Public Safety										
Violence Against Women Formula Grant	16.588	100-066-1020-246	30,205.00	07/01/21	06/30/22	10,205.00		30,205.00	30,205.00	
Violence Against Women Formula Grant	16.588	100-066-1020-246	31,656.00	07/01/22	06/30/23	25,656.00		24,456.00	25,656.00	
						35,861.00	-	54,661.00	55,861.00	
Direct Funding										
Equitable Sharing Program	16.922	N/A	15,000.00	10/01/19	09/30/20	213.88		0.42	15,000.00	
Equitable Sharing Program	16.922	N/A	15,000.00	10/01/20	09/30/21	1,154.57			15,000.00	
Equitable Sharing Program	16.922	N/A	15,000.00	10/01/21	09/30/22	10,326.75			10,326.75	
Equitable Sharing Program	16.922	N/A	499.49	01/01/22	12/31/22	499.49			499.49	
Equitable Sharing Program	16.922	N/A	8,169.00	01/01/22	12/31/22	8,169.00			8,169.00	
						20,363.69	-	0.42	48,995.24	
TOTAL U.S. DEPARTMENT OF JUSTICE						561,735.96	-	525,894.76	893,619.31	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
Direct Funding										
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,238,553.00	09/01/16	08/31/17	1,158.00		1,158.00	1,238,553.00	
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,218,801.00	09/01/17	08/31/18	6,531.96		1,391.10	1,218,801.00	
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,354,747.00	09/01/18	08/31/19	132,012.00		132,012.00	1,240,677.61	
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,347,415.00	09/01/19	08/31/20	156,046.22	\$ 50,000.00	156,046.22	966,595.49	
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,368,184.00	09/01/20	08/31/21	13,342.00		22,570.00	729,933.66	
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,378,973.00	09/01/21	08/31/22	533,395.98	223,807.26	473,892.98	586,916.99	
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,352,452.00	09/01/22	08/31/23	55,500.69		52,844.07	31,506.72	
COVID-19 Community Development Block Grants / Entitlement Grants (CV1 & CV3)	14.218	N/A	2,744,369.00	03/27/20	12/31/23	650,480.05		644,415.15	1,473,965.15	
Total CDBG-Entitlement Grants Cluster						1,548,466.90	273,807.26	1,484,329.52	7,486,949.62	
Direct Funding										
Home Investment Partnership Program	14.239	N/A	453,719.00	09/01/16	08/31/17	313.18		313.18	453,719.00	
Home Investment Partnership Program	14.239	N/A	441,950.00	09/01/17	08/31/18	8.50		1,027.39	441,950.00	
Home Investment Partnership Program	14.239	N/A	626,323.00	09/01/18	08/31/19				506,322.70	
Home Investment Partnership Program	14.239	N/A	573,217.00	09/01/19	08/31/20	228.24			483,216.68	
Home Investment Partnership Program	14.239	N/A	601,945.00	09/01/20	08/31/21	138,629.61		135,657.85	282,480.52	
Home Investment Partnership Program	14.239	N/A	594,263.00	09/01/21	08/31/22	309,098.34		156,694.24	191,496.49	
Home Investment Partnership Program	14.239	N/A	637,223.00	09/01/22	08/31/23	62,858.94		40,540.44	27,366.94	
						511,136.81	-	334,233.10	2,386,552.33	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						2,059,603.71	273,807.26	1,818,562.62	9,873,501.95	

(Continued)

COUNTY OF GLOUCESTER
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2022

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)		
				From	To			Cash Receipts	Accumulated Expenditures	
U.S. DEPARTMENT OF TRANSPORTATION										
Passed through State of NJ Department of Law and Public Safety										
National Priority Safety Programs (Child Passenger Safety Diversity Education)	20.616	100-066-1160-155	\$ 24,500.00	10/01/20	09/30/21	\$ 1,540.20		\$ 23,570.70	\$ 21,729.23	
National Priority Safety Programs (Child Passenger Safety Diversity Education)	20.616	100-066-1160-155	24,500.00	10/01/21	09/30/22	23,570.70			23,570.70	
National Priority Safety Programs (Driving While Intoxicated Sobriety Checkpoint)	20.616	100-066-1160-157	130,000.00	10/01/21	09/30/22	76,560.00		76,560.00	76,560.00	
National Priority Safety Programs (Distracted Driving Crackdown)	20.616	100-066-1160-158	66,000.00	04/01/22	04/30/22	46,080.00		46,080.00	46,080.00	
						147,750.90	-	146,210.70	167,939.93	
State and Community Highway Safety (Comprehensive Traffic Safety Program)	20.600	100-066-1160-047	55,100.00	10/01/21	09/30/22	34,999.99		34,999.99	34,999.99	
State and Community Highway Safety (Click It or Ticket)	20.600	100-066-1160-119	40,000.00	05/01/22	06/30/22	29,760.00		29,760.00	29,760.00	
						64,759.99	-	64,759.99	64,759.99	
Total Highway Safety Cluster						212,510.89	-	210,970.69	232,699.92	
Passed through NJ Transit										
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	N/A	275,000.00	01/01/20	12/31/21	12,015.29		49,720.20	272,535.22	
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	N/A	100,000.00	01/01/22	12/31/23	91,317.65		72,422.63	91,317.65	
Total Transit Services Programs Cluster						103,332.94	-	122,142.83	363,852.87	
Passed through State of NJ Department of Law and Public Safety										
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	19,300.00	09/30/21	09/29/22	19,300.00			19,300.00	
Passed through NJ Transit										
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	N/A	373,657.00	03/13/20	07/31/21	52,334.24		37,262.51	368,975.54	
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	N/A	124,719.00	01/01/22	12/31/22	37,500.00			37,500.00	
						89,834.24	-	37,262.51	406,475.54	
Passed through Delaware Valley Regional Planning Commission										
Highway Planning and Construction	20.205	N/A	135,780.00	07/01/21	06/30/22	58,687.41		111,780.00	126,769.75	
Highway Planning and Construction	20.205	N/A	111,780.00	07/01/22	06/30/23	66,058.38			66,058.38	
Passed through State of NJ Department of Transportation										
Highway Planning and Construction										
Gloucester County Roadway Safety Improvements	20.205	480-078-6300-IHN	176,700.00	11/04/19	09/22/21	37,949.01		51,824.11	176,700.00	
Cross Keys Rd CR689/Cross Keys By-pass CR654	20.205	480-078-6300-IP9	2,600,000.00	01/01/22	Completion	1,087,047.59		960,303.15	1,087,047.59	
Long Life Striping - 2018	20.205	480-078-6300-IHN	500,000.00	01/01/18	Completion	74,039.95		101,131.34	344,953.86	
Long Life Striping - 2022	20.205	480-078-6300-xxx	1,650,000.00	01/01/22	Completion	8,484.28			8,484.28	
Traffic Signal Camera Upgrades	20.205	480-078-6300-IHI	1,700,000.00	01/01/19	Completion	133,966.93		6,141.04	1,631,998.34	
Resurface CR610 from Tuckahoe to Fries Mill	20.205	480-078-6300-IHI	2,100,000.00	01/01/20	Completion	1,704,623.08		2,020,274.42	1,704,623.08	
Resurface Fries Mill Rd to Rt. 42	20.205	480-078-63xx-xxx	1,800,000.00	01/01/20	Completion	1,620,594.37		1,334,992.94	1,767,574.41	
Total Highway Planning and Construction Cluster						4,791,451.00	-	4,586,447.00	6,914,209.69	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION						5,216,429.07	-	4,956,823.03	7,936,538.02	
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 38,845,419.08	\$ 595,650.86	\$ 51,110,298.00	\$ 71,192,875.17	

The accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

COUNTY OF GLOUCESTER
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022

State Funding Department Program Title	State G.M.I.S. No.	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
			From	To			Cash Receipts	Accumulated Expenditures
DEPARTMENT OF ENVIRONMENTAL PROTECTION								
Clean Communities	765-042-4900-005	\$ 145,797.00	06/01/22	05/31/23	\$ 145,797.00		\$ 145,797.00	\$ 145,797.00
County Environmental Health Act	495-042-4855-001	171,976.00	07/01/21	06/30/22	171,976.00		171,976.00	171,976.00
Salem-Gloucester Regional Sewer Plan	100-042-4840-094	6,181,000.00	01/01/10	12/31/12	41,353.75			5,488,987.05
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION						359,126.75	-	317,773.00 5,806,760.05
DEPARTMENT OF COMMUNITY AFFAIRS								
Local Efficiency Achievement Program	495-022-8030-667	50,000.00	01/01/21	12/31/21	40,384.58			50,000.00
Preserve NJ Historic Preservation Fund	100-022-8049-033	142,500.00	01/01/20	03/31/25	11,995.50		81,360.11	75,720.00
TOTAL DEPARTMENT OF COMMUNITY AFFAIRS						52,380.08	-	81,360.11 125,720.00
DEPARTMENT OF HEALTH								
Special Child Health Case/Case Management	100-046-4220-501	168,400.00	07/01/21	06/30/22	93,193.26		117,591.00	140,964.50
Special Child Health Case/Case Management	100-046-4220-501	214,000.00	07/01/22	06/30/23	80,860.68		41,979.00	80,860.68
Child Health Lead Exposure Program	100-046-4220-501	144,349.00	07/01/21	06/30/22	83,217.64		101,964.00	144,349.00
Child Health Lead Exposure Program	100-046-4220-501	144,349.00	07/01/22	06/30/23	64,443.94			64,443.94
					321,715.52		261,534.00	430,618.12
ARCH Nurse Grant	100-046-4245-182	209,000.00	07/01/21	06/30/22	80,233.19		102,368.00	129,000.00
ARCH Nurse Grant	100-046-4245-182	205,000.00	07/01/22	06/30/23	57,006.01		34,511.00	57,006.01
					137,239.20		136,879.00	186,006.01
Right to Know	100-046-4230-105	10,798.00	07/01/21	06/30/22	5,009.18		8,098.50	10,798.00
Right to Know	100-046-4230-105	10,798.00	07/01/22	06/30/23	5,122.92		2,699.50	5,122.92
					10,132.10		10,798.00	15,920.92
Overdose Fatality Review Team Grant	100-046-4245-191	51,000.00	10/01/21	09/30/22	51,000.00		51,000.00	51,000.00
Overdose Fatality Review Team Grant	100-046-4245-191	55,000.00	10/01/22	09/30/23	18,117.43			18,117.43
					69,117.43		51,000.00	69,117.43
Disease Investigation Specialist	100-046-xxxx-xxx	30,000.00	01/01/22	12/31/22	7,578.76			7,578.76
TOTAL DEPARTMENT OF HEALTH						545,783.01	-	460,211.00 709,241.24
DEPARTMENT OF STATE								
Early Voting Grant	100-074-2525-027	2,000,000.00	09/20/21	01/30/22	922,637.92			2,000,000.00
Early Voting Grant	100-074-2525-027	2,325,299.81	09/20/21	01/30/22	2,325,299.81		2,325,299.81	2,325,299.81
					3,247,937.73		2,325,299.81	4,325,299.81
NJ Historical Commission Program	100-074-2540-105	19,000.00	07/15/21	11/30/22	18,459.04			18,459.04
NJ 2020 Complete Count Commission	100-074-2505-135	60,373.00	11/01/19	06/30/20	29,306.76			60,373.00
TOTAL DEPARTMENT OF STATE						3,295,703.53	-	2,325,299.81 4,404,131.85

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COUNTY OF GLOUCESTER
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022

State Funding Department Program Title	State G.M.I.S. No.	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
			From	To			Cash Receipts	Accumulated Expenditures
DEPARTMENT OF HUMAN SERVICES								
Community Based Substance Abuse Treatment & Prevention	100-054-7700-162	\$ 106,748.00	01/01/20	12/31/20	\$ 0.36		\$ 106,748.00	\$ 102,454.00
Community Based Substance Abuse Treatment & Prevention	100-054-7700-162	141,228.00	01/01/21	12/31/21	122,491.94		137,674.00	141,228.00
Community Based Substance Abuse Treatment & Prevention	100-054-7700-162	253,491.00	01/01/22	12/31/22	253,491.00		21,994.00	253,491.00
					375,983.30	-	266,416.00	497,173.00
Addiction Services	760-054-7700-001	353,338.00	01/01/22	12/31/22	251,839.05		353,338.00	251,839.05
Medication Assisted Treatment (MAT)	100-054-7700-242	300,000.00	07/01/21	06/30/22	148,697.99		150,000.00	186,709.99
Medication Assisted Treatment (MAT)	100-054-7700-242	300,000.00	07/01/22	06/30/23	148,697.99	-	300,000.00	186,709.99
Mental Health Administration	100-054-7700-029	12,000.00	07/01/21	06/30/22	9,000.00		6,000.00	12,000.00
Mental Health Administration	100-054-7700-029	12,000.00	07/01/22	06/30/23	3,000.00			3,000.00
					12,000.00	-	6,000.00	15,000.00
Area Plan Grant - Community Based Senior Programs	100-054-7530-036	449,123.00	01/01/21	12/31/21	34,685.12		51,495.00	394,326.11
Area Plan Grant - Community Based Senior Programs	491-054-7530-009	149,902.00	01/01/21	12/31/21	27,294.51		8,130.00	149,902.00
Area Plan Grant - Community Based Senior Programs	100-054-7530-036	457,497.00	01/01/22	12/31/22	335,448.48		312,316.00	335,448.48
Area Plan Grant - Community Based Senior Programs	491-054-7530-009	189,953.00	01/01/22	12/31/22	177,363.86		51,383.00	177,363.86
					574,791.97	-	423,324.00	1,057,040.45
Area Plan Grant - Older Americans Act	100-054-7530-038	76,214.00	01/01/21	12/31/21	18,758.37		3,515.00	76,214.00
Area Plan Grant - Older Americans Act	100-054-7530-038	86,182.00	01/01/22	12/31/22	69,435.81		57,663.00	69,435.81
					88,194.18	-	61,178.00	145,649.81
Code Blue	495-054-7550-007	25,000.00	01/01/22	12/31/22	25,000.00		25,000.00	25,000.00
Communication Access Service Grant	100-054-7580-007	75,000.00	01/01/22	12/31/22	9,820.84		75,000.00	9,820.84
Personal Assistance Service Program (PASP)	100-054-7545-005	89,478.00	01/01/21	12/31/21	34,841.77		29,826.00	89,478.00
Personal Assistance Service Program (PASP)	100-054-7545-005	46,782.00	01/01/22	12/31/22	11,533.28		23,391.00	11,533.28
					46,375.05	-	53,217.00	101,011.28
Social Services for the Homeless	100-054-7550-072	619,962.00	01/01/19	12/31/19	6,196.13		32,927.00	472,177.00
Social Services for the Homeless	100-054-7550-072	298,700.00	01/01/21	12/31/21	80,331.80		144,224.00	267,583.53
Social Services for the Homeless	100-054-7550-072	324,339.00	01/01/22	12/31/22	235,303.98		220,103.00	235,303.98
					321,831.91	-	397,254.00	975,064.51
TOTAL DEPARTMENT OF HUMAN SERVICES					1,854,534.29	-	1,960,727.00	3,264,308.93

(Continued)

COUNTY OF GLOUCESTER
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022

State Funding Department Program Title	State G.M.I.S. No.	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
			From	To			Cash Receipts	Accumulated Expenditures
DEPARTMENT OF LAW AND PUBLIC SAFETY								
Body Armor Replacement - Sheriff	718-066-1020-001	\$ 6,883.00	12/01/20	completion	\$ 40.00		\$ 6,883.00	
Body Armor Replacement - Sheriff	718-066-1020-001	4,712.00	12/01/21	completion	4,712.00	\$ 4,712.00		4,712.00
Body Armor Replacement - Sheriff	718-066-1020-001	6,086.00	12/01/22	completion			6,086.00	
Body Armor Replacement - Corrections	718-066-1020-001	4,528.00	12/01/19	completion				3,340.80
Body Armor Replacement - Corrections	718-066-1020-001	1,371.00	12/01/21	completion	1,371.00		1,371.00	1,371.00
Body Armor Replacement - Corrections	718-066-1020-001	1,682.00	12/01/22	completion			1,682.00	
Body Armor Replacement - Prosecutors	718-066-1020-001	3,689.00	12/01/19	completion	480.00			3,689.00
Body Armor Replacement - Prosecutors	718-066-1020-001	2,832.00	12/01/20	completion	146.32			146.32
Body Armor Replacement - Prosecutors	718-066-1020-001	1,879.00	12/01/21	completion			1,879.00	
Body Armor Replacement - Prosecutors	718-066-1020-001	2,541.00	12/01/22	completion			2,541.00	
					6,749.32	-	18,271.00	20,142.12
Drunk Driving Enforcement Fund	xxx-066-xxxx-xxx	25,000.00	05/01/21	06/30/22	8,888.69			18,783.28
Insurance Fraud Reimbursement Program	100-066-1020-305	98,883.00	01/01/21	12/31/21	18,587.20		39,311.93	77,185.69
Insurance Fraud Reimbursement Program	100-066-1020-305	118,784.00	01/01/22	12/31/22	65,116.48		40,207.28	65,116.48
					83,703.68	-	79,519.21	142,302.17
Body Worn Camera Program - Prosecutor	100-066-1020-495	40,760.00	01/01/21	12/31/25	40,760.00		40,760.00	40,760.00
Operation Helping Hand	100-066-1000-200	91,550.00	09/01/19	08/31/20	16,979.36			83,712.25
Family Court Program	100-066-1500-021	141,848.00	01/01/21	12/31/21	68,817.00		65,232.00	109,632.00
Family Court Program	100-066-1500-021	141,848.00	01/01/22	12/31/22	53,844.28		15,713.00	53,844.28
					122,661.28	-	80,945.00	163,476.28
State/Community Partnership Program	100-066-1500-007	279,282.00	01/01/21	12/31/21	60,474.97		137,687.29	194,647.82
State/Community Partnership Program	100-066-1500-007	279,282.00	01/01/22	12/31/22	184,261.36		67,172.07	184,261.36
					244,736.33	-	204,859.36	378,909.18
Juvenile Detention Alternative Initiative	100-066-1500-237	120,000.00	01/01/21	12/31/21	25,850.01		46,706.97	101,627.57
Juvenile Detention Alternative Initiative	100-066-1500-237	120,000.00	01/01/22	12/31/22	82,768.50		56,136.28	82,768.50
					108,618.51	-	102,843.25	184,396.07
TOTAL DEPARTMENT OF LAW AND PUBLIC SAFETY					633,097.17	-	527,197.82	1,032,481.35
DEPARTMENT OF TREASURY								
Municipal Alliance	100-082-2000-044	177,815.00	07/01/21	06/30/22	135,362.16	\$ 98,272.29	85,218.06	176,287.29
Municipal Alliance	100-082-2000-044	177,815.00	07/01/22	06/30/23	49,384.81	14,220.34		49,384.81
					184,746.97	112,492.63	85,218.06	225,672.10
TOTAL DEPARTMENT OF TREASURY					184,746.97	112,492.63	85,218.06	225,672.10

(Continued)

COUNTY OF GLOUCESTER
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022

State Funding Department <u>Program Title</u>	State G.M.I.S. No.	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
			From	To			Cash Receipts	Accumulated Expenditures
DEPARTMENT OF CHILDREN AND FAMILIES								
Youth Incentive Program	100-016-1620-013	\$ 57,663.00	01/01/21	12/31/21	\$ 20,285.26		\$ 19,221.00	\$ 57,663.00
Youth Incentive Program	100-016-1620-013	38,442.00	01/01/22	12/31/22	19,532.75		19,218.00	19,532.75
					39,818.01	-	38,439.00	77,195.75
Human Services Planning Grant	100-016-1610-039	62,770.00	01/01/21	12/31/21	27,509.99		26,153.00	62,770.00
Human Services Planning Grant	100-016-1610-039	62,770.00	01/01/22	12/31/22	29,612.46		36,617.00	29,612.46
					57,122.45	-	62,770.00	92,382.46
Prevention Services	100-016-1630-024	300,000.00	01/01/21	12/31/21	153,719.00		125,000.00	236,474.00
Prevention Services	100-016-1630-024	300,000.00	01/01/22	12/31/22		153,719.00	-	300,000.00
						-	300,000.00	236,474.00
Child Advocacy Center Development Grant	100-016-1610-133	75,453.00	01/01/21	06/30/21	7,639.00			66,615.31
Child Advocacy Center Development Grant	100-016-1610-133	272,067.00	01/01/22	06/30/22	69,629.12		263,230.00	69,629.12
Child Advocacy Center Development Grant	100-016-1610-133	100,000.00	01/01/22	06/30/22	17,262.58		100,000.00	17,262.58
					94,530.70	-	363,230.00	153,507.01
TOTAL DEPARTMENT OF CHILDREN AND FAMILIES					345,190.16	-	764,439.00	559,559.22
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS								
Veterans Transportation	100-067-3610-058	30,000.00	07/01/21	06/30/22	23,056.00		15,000.00	30,000.00
Veterans Transportation	100-067-3610-058	30,000.00	07/01/22	06/30/23	2,662.00		7,500.00	2,662.00
					25,718.00	-	22,500.00	32,662.00
TOTAL DEPARTMENT OF MILITARY AND VETERANS AFFAIRS					25,718.00	-	22,500.00	32,662.00
DEPARTMENT OF AGRICULTURE								
Spotted Lanternfly Treatment Program	100-010-xxxx-xxx	15,000.00	04/19/22	12/31/22	2,326.22		10,000.00	2,326.22
TOTAL DEPARTMENT OF AGRICULTURE					2,326.22	-	10,000.00	2,326.22
DEPARTMENT OF LABOR								
Work First NJ	100-062-4545-379	598,786.00	07/01/21	06/30/22	284,216.22		289,522.00	508,268.34
Workforce Learning Link	767-062-4545-003	38,000.00	07/01/20	06/30/20				37,981.44
Workforce Learning Link	767-062-4545-003	35,000.00	07/01/21	06/30/21	27,916.70		32,773.00	35,000.00
Workforce Learning Link	767-062-4545-003	22,000.00	07/01/22	06/30/22	3,732.06		3,732.00	3,732.06
					31,648.76	-	36,505.00	76,713.50
Work First New Jersey Work Activities	100-062-4545-322	740,785.00	07/01/21	06/30/22	472,921.04		434,012.00	514,609.60
Work First New Jersey Work Activities	100-062-4545-322	4,633.00	07/01/22	06/30/23	4,633.00		4,633.00	4,633.00
Work First New Jersey Work Activities	100-062-4545-322	598,786.00	07/01/22	06/30/23	160,504.88		128,188.00	160,504.88
					638,058.92	-	566,833.00	679,747.48
TOTAL DEPARTMENT OF LABOR					953,923.90	-	892,860.00	1,264,729.32

(Continued)

COUNTY OF GLOUCESTER
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022

State Funding Department Program Title	State G.M.I.S. No.	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
			From	To			Cash Receipts	Accumulated Expenditures
DEPARTMENT OF TRANSPORTATION								
NJ Transit - Job Access and Reverse Commute	xxx-078-xxxx-xxx	\$ 110,000.00	07/01/21	06/30/22	\$ 56,666.69		\$ 85,000.06	\$ 85,000.03
NJ Transit - Job Access and Reverse Commute	xxx-078-xxxx-xxx	90,000.00	07/01/22	06/30/23	28,333.35			28,333.35
					85,000.04	-	85,000.06	113,333.38
NJ Transit - Sr Citizens and Disabled Residents Transportation	xxx-078-xxxx-xxx	583,833.00	01/01/21	12/31/21	122,017.19		231,864.90	579,188.18
NJ Transit - Sr Citizens and Disabled Residents Transportation	xxx-078-xxxx-xxx	901,514.00	01/01/22	12/31/22	705,838.23		553,427.45	705,838.23
					827,855.42	-	785,292.35	1,285,026.41
Section 5311 Rural Transportation	480-078-xxxx-xxx	187,438.00	01/01/21	12/31/21	136,109.40			136,109.40
DVRPC, Future Projects								
Commissioner's Road Bridge 8-F-2	480-078-6300-GUY	3,695,000.00	06/01/20	06/01/25	75,417.12		118,013.44	170,995.92
Bike Trail Construction	480-078-6300-HBR	500,000.00	2015	Completion	2,000.00			42,040.00
					77,417.12	-	118,013.44	213,035.92
Local Aid, Infrastructure Fund								
Rowan Fossil Park Roadway Design	480-078-6320-ALX & ANO	757,768.00	07/13/18	Completion	191,859.25		149,609.71	719,777.66
Route 55 & Deptford Center Road	480-078-6320-ANS	350,000.00	10/25/18	Completion	47,745.27		33,997.47	209,276.12
Rowan Fossil Park Roadways	480-078-6320-ALX & ANO	6,000,000.00	2021	Completion	1,162,016.01		1,226,199.46	1,237,166.71
Port of Paulsboro Roadway Network	480-078-6320-AL7	7,000,000.00	02/03/21	Completion	1,659,231.64		1,507,428.18	1,659,231.64
					3,060,852.17	-	2,917,234.82	3,825,452.13
Rt 322 & Fries Mill Rd Intersection	480-078-xxxx-xxx	7,500,000.00	06/28/18	Completion	135,379.64			135,379.64
Maritime Transportation System								
Port of Paulsboro Roadway Network	480-078-6300-IKN	14,983,000.00	12/03/20	Completion			3,745,750.00	
Local Transportation Projects Fund (LTPF)								
Countywide ADA Sidewalk	495-078-6200-C66	3,978,500.00	10/20/21	Completion	56,507.29		894,150.00	56,507.29
Red Bank Ave - Crown Pt to Mehorter	495-078-6200-C66	3,170,585.00	10/20/21	Completion	209,591.29			209,591.29
Sicklerville Rd. CR536 Resurf/Safety	495-078-6200-C66	3,191,865.00	10/20/21	Completion	121,915.81			121,915.81
Cooper St. CR534 Resurf./Safety Imp.	495-078-6200-C66	4,360,710.00	10/20/21	Completion	88,989.39			88,989.39
Countywide Drainage & Stormwater	495-078-6200-C66	9,944,000.00	10/20/21	Completion	261,290.09		4,934,224.50	261,290.09
					738,293.87	-	5,828,374.50	738,293.87
Center Square Rd & Rt 295 Overpass	480-078-6300-HN1	500,000.00	11/02/18	Completion	119,663.95		104,166.44	383,726.07
Rt 45 & Berkley Road Mantua	480-078-6300-HZW	500,000.00	10/23/18	Completion	9,001.56		15,373.49	118,165.65
Rt 45 & Harrison Ave / Mt. Royal Rd	480-078-6300-HXK	500,000.00	10/29/18	Completion	21,488.77		27,246.70	241,167.76
Rowan Univ. 322 Downtown Intersection	480-078-6300-HXI	1,000,000.00	06/01/19	Completion			4,162.94	178,626.23
Rowan Univ. U.S. Rt 322 Bypass Study	480-078-6300-HQK	1,000,000.00	11/13/18	Completion	102,827.65		129,120.13	551,997.52
Rt 44 Truck Bypass & DuPont Port Rd	480-078-6320-Z46	5,200,000.00	06/28/18	Completion	11,716.82			3,550,757.92

(Continued)

COUNTY OF GLOUCESTER
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022

State Funding Department Program Title	State G.M.I.S. No.	Program or Award Amount	Grant Period		Expended	Pass-Through to Subrecipients	(Memo Only)	
			From	To			Cash Receipts	Accumulated Expenditures
<u>Local Bridges, Future Needs</u>								
2019 Local Bridges, Future Needs	480-078-6320-ANT	\$ 1,314,202.00	2019	Completion	\$ 428,837.13		\$ 1,089,966.41	
2020 Local Bridges, Future Needs	480-078-6320-AN2	1,315,288.00	2020	Completion	843,672.21	\$ 1,315,288.00	843,672.21	
2021 Local Bridges, Future Needs	480-078-6320-AOM	1,318,629.00	2021	Completion	283,198.21	683,045.22	283,198.21	
					1,555,707.55	-	1,998,333.22	2,216,836.83
<u>Local County Aid</u>								
2019 Local County Aid	480-078-6320-ANL	7,522,862.00	2019	Completion	1,036,169.45		7,522,862.00	
2020 Local County Aid	480-078-6320-AN3	7,560,903.00	2020	Completion	548,433.53		7,512,122.87	
2021 Local County Aid	480-078-6320-AOI	7,573,065.00	2021	Completion	4,723,183.54	64,303.37	1,141,447.84	
2022 Local County Aid	480-078-6320-AOW	7,576,535.00	2022	Completion	2,359,012.07	7,576,535.00	2,359,012.07	
					8,666,798.59	-	7,640,838.37	18,535,444.78
TOTAL DEPARTMENT OF TRANSPORTATION								
					15,548,112.55	-	23,398,906.46	32,223,353.51
TOTAL STATE FINANCIAL ASSISTANCE								
					\$ 23,800,642.63	\$ 112,492.63	\$ 30,846,492.26	\$ 49,650,945.79

The accompanying Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

COUNTY OF GLOUCESTER

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2022

Note 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") include federal and state award activity of the County of Gloucester (hereafter referred to as the "County") under programs of the federal government and state government for the year ended December 31, 2022. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated September 22, 2023. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules. Because these schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported in accordance with the *Requirements of Audit* (the "Requirements") as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and present expenditures on the modified accrual basis of accounting with minor exceptions as mandated by the Requirements. This basis of accounting is described in note 1 to the County's basic financial statements included in our separately issued report dated September 22, 2023. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The expenditures reflected in the schedules are presented at the federal and state participation level; thus, any matching portion is not included.

Note 3: INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4: RELATIONSHIP TO FINANCIAL STATEMENTS

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

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund	\$ 5,085,481		\$ 5,085,481
Federal and State Grant Fund	29,122,514	\$ 10,088,821	39,211,335
Trust Fund	8,668		8,668
General Capital Fund	4,628,756	13,711,822	18,340,578
	\$ 38,845,419	\$ 23,800,643	\$ 62,646,062

Note 5: MAJOR PROGRAMS

Major programs are identified in the *Summary of Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

COUNTY OF GLOUCESTER
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2022

Section 1- Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

Assistance Listings Number(s)

21.027
21.023
10.557

Name of Federal Program or Cluster

COVID-19 Coronavirus State and Local Fiscal Recovery Funds
COVID-19 Emergency Rental Assistance Program
Special Supplemental Nutrition Program for Women, Infants & Children (WIC)

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>1,165,363</u>
Auditee qualified as low-risk auditee?	<u> </u> yes <input checked="" type="checkbox"/> no

COUNTY OF GLOUCESTER
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2022

Section 1- Summary of Auditor's Results (Cont'd)

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditor's report 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 no

Identification of major programs:

GMIS Number(s)

Name of State Program

495-078-6200-C66

Local Transportation Projects Fund (LTPF)

480-078-6320-ANT

480-078-6320-AN2

480-078-6320-AOM

Local Bridges, Future Needs

480-078-6320-ANL

480-078-6320-AN3

480-078-6320-AOI

480-078-6320-AOW

Local County Aid

480-078-6320-ALX

480-078-6320-ANO

480-078-6320-ANS

480-078-6320-AL7

Local Aid, Infrastructure Fund

NJ Transit xxx-078-xxxx-xxx

NJ Transit - Sr Citizens and Disabled Residents Transportation

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

yes no

COUNTY OF GLOUCESTER
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

Section 2 - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements related to financial statements for which *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, requires.

None

Section 3- Schedule of Federal Awards 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

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 GLOUCESTER
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*, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB.

FINANCIAL STATEMENT FINDINGS

None

FEDERAL AWARDS

None

STATE FINANCIAL ASSISTANCE PROGRAMS

None

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
Certified Public Accountants
& Consultants

Fred S. Caltabiano

Fred S. Caltabiano
Certified Public Accountant
Registered Municipal Accountant