

**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, 2023**

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, 2023. The County's major federal and state programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*.

In our opinion, the County of 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, 2023.

Basis for Opinion on Each Major Federal and State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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, 2023, 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 18, 2024, 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 26, 2024

COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	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	\$ 75,793.00	01/01/22	12/31/22	\$ 25,179.49		\$	64,962.00
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	111,335.26			320,660.76
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-058	387,102.00	01/01/23	12/31/23	318,891.63			318,891.63
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-133	32,538.00	01/01/23	12/31/23	12,931.16			12,931.16
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers	93.044	100-054-7530-140	270,041.00	01/01/23	12/31/23	40,843.41			40,843.41
						509,180.95	-	\$ 369,706.00	758,288.96
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	51,113.12			285,539.65
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	88,302.65			419,522.27
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
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-xxx	222,175.00	01/01/23	12/31/23	87,501.89			87,501.89
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-056	330,778.00	01/01/23	12/31/23	305,492.93			305,492.93
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-111	301,030.00	01/01/23	12/31/23	254,747.50			254,747.50
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-138	270,757.00	01/01/23	12/31/23	102,345.61			102,345.61
						889,503.70	-	1,015,964.00	1,478,718.78
Nutrition Services Incentive Program	93.053	100-054-7530-039	114,487.00	01/01/22	12/31/22	10,963.94			114,487.00
Nutrition Services Incentive Program	93.053	100-054-7530-039	92,551.00	01/01/23	12/31/23	81,446.20			81,446.20
						92,410.14	-	156,835.00	195,933.20
Total Aging Cluster						1,491,094.79	-	1,542,505.00	2,432,940.94
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	14,268.00	01/01/22	12/31/22	2.41			14,268.36
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	100-054-7530-135	9,397.00	01/01/22	12/31/22	7,912.32			9,397.00
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	100-054-7530-135	8,164.00	01/01/23	12/31/23				
						7,914.73	-	-	23,665.36
Passed through State of NJ Department of Human Services									
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-062	155,052.00	01/01/22	12/31/22	11,374.94			141,458.82
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-124	40,791.00	01/01/22	12/31/22	89.71			40,427.68
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-xxx	87,733.00	01/01/23	12/31/23	10,228.91			10,228.91
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-062	144,011.00	01/01/23	12/31/23	126,178.97			126,178.97
						147,872.53	-	85,029.00	318,294.38
Passed through State of NJ Department of Human Services									
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Prom	93.043	100-054-7530-060	17,882.00	01/01/22	12/31/22	4,753.00			17,882.00
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Prom	93.043	100-054-7530-060	19,239.00	01/01/23	12/31/23	15,366.05			15,366.05
						20,119.05	-	27,263.00	33,248.05
Passed through State of NJ Department of Human Services									
Elder Abuse Prevention Interventions Program	93.747	100-054-7530-134	54,137.00	01/01/22	12/31/22	240.91			53,487.94
Elder Abuse Prevention Interventions Program	93.747	100-054-7530-xxx	72,413.00	01/01/23	12/31/23	3,823.73			3,823.73
Elder Abuse Prevention Interventions Program	93.747	100-054-7530-xxx	17,504.00	01/01/23	12/31/23	17,253.74			17,253.74
						21,318.38	-	-	74,565.41
Passed through State of NJ Department of Health									
Public Health Crisis Response	93.354	100-046-4230-562	75,308.27	2022	2023	75,308.27		91,969.00	75,308.27
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COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	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 Public Health Emergency Preparedness	93.069	100-046-4230-360	\$ 223,531.72	2022	2023	\$ 223,531.72		\$ 276,827.00	\$ 223,531.72
Passed through State of NJ Department of Health Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-504	12,000.00	08/30/22	08/31/23	12,000.00			12,000.00
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-504	12,000.00	08/30/23	08/31/24				
Passed through State of NJ Department of Health Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-556	245,355.45	2022	2023	245,355.45		247,903.00	245,355.45
Passed through NJ Association of County and City Health Officials Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	OLPH23PHI002	4,559,090.00	10/01/22	06/30/25	1,458,409.09		764,665.71	1,458,409.09
						1,715,764.54	-	1,012,568.71	1,715,764.54
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	2,809.90			61,712.00
Passed through State of NJ Department of Health Immunization Cooperative Agreements	93.268	100-046-4230-558	565,000.00	07/01/21	06/30/24	92,128.29		94,435.00	393,152.55
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			3,712.00	9,960.18
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	100-016-1620-064	5,000.00	09/30/22	09/29/23	4,965.78			4,965.78
						4,965.78	-	3,712.00	14,925.96
Passed through State of NJ Department of Health HIV Care Formula Grants	93.917	100-046-4245-056	30,000.00	07/01/22	06/30/23	22,421.24		30,000.00	30,000.00
HIV Care Formula Grants	93.917	100-046-4245-056	30,000.00	07/01/23	06/30/24	14,150.67			14,150.67
						36,571.91	-	30,000.00	44,150.67
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	5,550.00		(4.00)	111,151.00
Opioid STR	93.788	100-054-7700-229	111,151.00	06/30/21	06/30/22	111,151.00		111,151.00	111,151.00
Opioid STR	93.788	100-054-7700-229	111,151.00	06/30/22	06/30/23	5,551.00			5,551.00
						122,252.00	-	111,147.00	227,853.00
Passed through State of NJ Department of Human Services Block Grants for Community Mental Health Services	93.958	100-054-7700-284	30,000.00	07/01/23	06/30/24			30,000.00	
Passed through State of NJ Department of Human Services Medical Assistance Program	93.778	100-054-7530-112	177,731.00	01/01/22	12/31/22	13,376.72			86,453.96
Medical Assistance Program	93.778	100-054-7530-066	12,539.00	01/01/23	12/31/23	10,989.27			10,989.27
Medical Assistance Program	93.778	100-054-7530-112	155,424.00	01/01/23	12/31/23	51,071.64			51,071.64
Total Medicaid Cluster						75,437.63	-	50,145.00	148,514.87
Passed through State of NJ Department of Human Services Temporary Assistance for Needy Families	93.558	100-054-7550-380/291	69,500.00	01/01/22	12/31/22	13,750.19		5,106.00	67,858.57
Temporary Assistance for Needy Families	93.558	100-054-7550-380/291	69,500.00	01/01/23	12/31/23	57,707.92		31,396.00	57,707.92
Passed through State of NJ Department of Labor Temporary Assistance for Needy Families	93.558	100-062-4545-344	1,036,199.00	07/01/21	06/30/22	8,808.87		37,383.00	818,832.47
Temporary Assistance for Needy Families	93.558	100-062-4545-344	1,031,566.00	07/01/22	06/30/23	601,320.86		543,727.00	833,566.25
Temporary Assistance for Needy Families	93.558	100-062-4545-344	794,620.00	07/01/23	06/30/24	160,187.07		128,559.00	160,187.07
Total 477 Cluster						841,774.91	-	746,171.00	1,938,152.28
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						4,878,864.43	-	4,101,771.71	7,725,780.00

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COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	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>U.S. DEPARTMENT OF AGRICULTURE</u>									
Direct Funding									
Rural Housing Preservation Grants	10.433	N/A	\$ 89,837.00	11/01/19	11/01/21			\$ 89,837.00	\$ 39,837.00
Rural Housing Preservation Grants	10.433	N/A	115,407.00	11/01/20	11/01/22	\$ 35,000.00		10,000.00	45,000.00
						35,000.00	-	99,837.00	84,837.00
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	893,057.00	10/01/22	09/30/23	705,484.28		845,303.00	892,972.00
Special Supplemental Nutrition Program for Women, Infants & Children (WIC)	10.557	100-046-4220-449/113/212	1,003,614.00	10/01/23	10/01/24	202,921.44		128,072.00	202,921.44
						908,405.72	-	973,375.00	1,095,893.44
Passed through State of NJ Department of Health									
Senior Farmers Market Nutrition Program	10.576	100-046-4220-474	3,307.00	06/01/23	09/30/23	3,307.00		3,307.00	3,307.00
						946,712.72	-	1,076,519.00	1,184,037.44
TOTAL U.S. DEPARTMENT OF AGRICULTURE									
<u>U.S. DEPARTMENT OF THE TREASURY</u>									
Direct Funding									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	56,746,874.00	01/01/21	12/31/24	19,831,091.96		100,000.00	41,313,052.33
Passed through State of NJ Department of Agriculture									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	100-010-3320-130	50,000.00	01/01/23	12/31/23	50,000.00		50,000.00	50,000.00
Passed through State of NJ Department of Health									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	100-046-4230-592	673,539.00	07/01/23	12/31/24	295,551.41		118,475.00	295,551.41
						20,176,643.37	-	268,475.00	41,658,603.74
Direct Funding									
COVID-19 Emergency Rental Assistance Program	21.023	N/A	8,702,770.00	12/27/20	09/30/22	24,717.82			8,615,605.27
COVID-19 Emergency Rental Assistance Program	21.023	N/A	8,452,580.00	03/11/21	09/30/25	757,698.06			6,592,153.70
						782,415.88	-	-	15,207,758.97
						20,959,059.25	-	268,475.00	56,866,362.71
TOTAL U.S. DEPARTMENT OF THE TREASURY									
<u>U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>									
Passed through State of NJ Department of Environmental Protection									
Performance Partnership Grants	66.605	100-042-4840-094	7,056.00	07/01/22	06/30/23	7,056.00		7,056.00	7,056.00
Performance Partnership Grants	66.605	100-042-4840-094	6,174.00	07/01/23	06/30/24	3,087.00			3,087.00
						10,143.00	-	7,056.00	10,143.00
						10,143.00	-	7,056.00	10,143.00
TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION									
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>									
Passed through State of NJ Department of Law and Public Safety									
Homeland Security Grant Program	97.067	100-066-1005-006	181,547.00	09/01/20	08/31/23	47,311.84		66,675.73	181,547.00
Homeland Security Grant Program	97.067	100-066-1005-006	170,943.00	09/01/21	08/31/24	117,159.00		37,054.27	137,778.59
Homeland Security Grant Program	97.067	100-066-1005-006	176,650.00	09/01/22	08/31/25	70,393.14			85,355.13
Homeland Security Grant Program	97.067	100-066-1005-006	176,262.00	09/01/23	08/31/26				
						234,863.98	-	103,730.00	404,680.72
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
Emergency Food and Shelter National Board Program	97.024	N/A	153,312.00	01/01/23	05/31/24				
						-	-	-	27,162.50
									(Continued)

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COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	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				\$ 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
Emergency Management Performance Grants	97.042	100-066-1200-726	55,000.00	07/01/22	06/30/23				
						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			117,615.53	122,984.80
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY						289,863.98	-	276,345.53	725,263.78
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>									
Passed through State of Pennsylvania High Intensity Drug Trafficking Areas Program	95.001	N/A	287,800.00	01/01/22	12/31/23	165,216.02		201,246.94	267,118.06
High Intensity Drug Trafficking Areas Program	95.001	N/A	175,944.00	01/01/23	12/31/24	126,886.55		118,529.25	126,886.55
						292,102.57	-	319,776.19	394,004.61
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT						292,102.57	-	319,776.19	394,004.61
<u>U.S. DEPARTMENT OF LABOR</u>									
Passed through State of NJ Department of Labor WIOA Adult Program	17.258	100-062-4545-101	586,442.00	07/01/21	06/30/22	57,273.13		65,111.00	559,644.83
WIOA Adult Program	17.258	100-062-4545-101	586,969.00	07/01/22	06/30/23	340,701.00		395,924.00	428,901.65
WIOA Adult Program	17.258	100-062-4545-095	543,876.00	07/01/23	06/30/24	48,529.44		31,841.00	48,529.44
WIOA Adult Program	17.258	100-062-4545-095	12,971.00	07/01/23	06/30/24	12,971.00		12,971.00	12,971.00
						459,474.57	-	505,847.00	1,050,046.92
WIOA Youth Activities	17.259	100-062-4545-249	613,694.00	07/01/21	06/30/22	61,493.77	\$ 28,463.32	103,544.00	577,096.43
WIOA Youth Activities	17.259	100-062-4545-249	629,351.00	07/01/22	06/30/23	294,459.23	191,784.73	424,277.00	379,436.70
WIOA Youth Activities	17.259	100-062-4545-249	598,372.00	07/01/23	06/30/24	2,971.28		2,063.00	2,971.28
						358,924.28	220,248.05	529,884.00	959,504.41
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	650,773.00	07/01/21	06/30/22	76,598.89		144,745.00	605,437.67
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	697,634.00	07/01/22	06/30/23	374,162.20		398,688.00	478,168.98
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	718,325.00	07/01/23	06/30/24	103,546.70		80,892.00	103,546.70
						554,307.79	-	624,325.00	1,187,153.35
Total WIOA Cluster & U.S. DEPARTMENT OF LABOR						1,372,706.64	220,248.05	1,660,056.00	3,196,704.68

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	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 Juvenile Justice and Delinquency Prevention	16.540	100-066-1020-489	\$ 6,656.00	01/01/23	completion	\$ 481.52		\$ 731.52	\$ 481.52
Passed through State of NJ Department of Law and Public Safety Crime Victim Assistance (Victims of Crime)	16.575	100-066-1020-142	410,257.00	07/01/22	06/30/23	242,263.98		320,269.01	408,094.39
Crime Victim Assistance (Victims of Crime)	16.575	100-066-1020-142	428,052.00	07/01/23	06/30/24	193,867.17			193,867.17
Crime Victim Assistance (Sexual Assault Nurse Examiner)	16.575	100-066-1020-142	87,244.00	10/01/21	09/30/22	1,281.82		5,044.37	84,413.27
Crime Victim Assistance (Sexual Assault Nurse Examiner)	16.575	100-066-1020-142	171,397.00	10/01/22	09/30/23	171,076.46		171,076.46	171,076.46
Crime Victim Assistance (Sexual Assault Nurse Examiner)	16.575	100-066-1020-142	171,648.00	10/01/23	10/01/24	1,400.00			1,400.00
						609,889.43	-	496,389.84	858,851.29
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	31,964.43		85,988.40	85,988.40
Edward Byrne Memorial Justice Assistance Grant Program	16.738	100-066-1020-364	82,850.00	07/01/19	06/30/20	59,982.17		44,841.59	59,982.17
Edward Byrne Memorial Justice Assistance Grant Program	16.738	100-066-1020-364	63,829.00	07/01/20	06/30/21	15,994.48			15,994.48
Edward Byrne Memorial Justice Assistance Grant Program	16.738	100-066-1020-364	73,813.00	07/01/21	06/30/22	14,315.13			14,315.13
						122,256.21	-	130,829.99	176,280.18
Passed through State of NJ Department of Law and Public Safety Violence Against Women Formula Grant	16.588	100-066-1020-246	31,656.00	07/01/22	06/30/23			1,200.00	25,656.00
Violence Against Women Formula Grant	16.588	100-066-1020-246	32,129.00	07/01/23	06/30/24				
						-	-	1,200.00	25,656.00
Direct Funding Equitable Sharing Program	16.922	N/A	15,000.00	10/01/21	09/30/22	2,803.34		15,000.00	13,130.09
Equitable Sharing Program	16.922	N/A	15,000.00	10/01/22	09/30/23	2,619.00		15,000.00	2,619.00
Equitable Sharing Program	16.922	N/A	48,839.88	01/01/23	12/31/23	48,839.88			48,839.88
						54,262.22	-	30,000.00	64,588.97
TOTAL U.S. DEPARTMENT OF JUSTICE						786,889.38	-	659,151.35	1,125,857.96
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
Direct Funding Community Development Block Grants / Entitlement Grants	14.218	N/A	1,354,747.00	09/01/18	08/31/19	102,962.27	\$ 100,000.00	100,172.45	1,343,639.88
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,347,415.00	09/01/19	08/31/20	252,123.24	100,000.00	254,260.51	1,218,718.73
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,368,184.00	09/01/20	08/31/21	146,026.43	146,026.43	146,026.43	875,960.09
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,378,973.00	09/01/21	08/31/22	316,131.41	276,122.91	316,131.41	903,048.40
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,352,452.00	09/01/22	08/31/23	602,794.66	295,594.00	581,457.31	634,301.38
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,368,684.00	09/01/23	08/31/24	92,962.78	8,047.77	77,228.34	92,962.78
COVID-19 Community Development Block Grants / Entitlement Grants (CV1 & CV3)	14.218	N/A	2,744,369.00	03/27/20	12/31/24	475,827.76	266,209.33	472,685.05	1,949,792.91
Passed through NJ Department of Community Affairs COVID-19 Community Development Block Grants / Entitlement Grants (CV2)	14.218	Unknown	1,231,695.00	08/28/20	12/31/24	453,418.16	150,000.00		453,418.16
Total CDBG-Entitlement Grants Cluster						2,442,246.71	1,342,000.44	1,947,961.50	7,471,842.33
Direct Funding Home Investment Partnership Program	14.239	N/A	626,323.00	09/01/18	08/31/19	120,000.30		120,000.00	626,323.00
Home Investment Partnership Program	14.239	N/A	573,217.00	09/01/19	08/31/20	90,000.00		87,076.06	573,216.68
Home Investment Partnership Program	14.239	N/A	601,945.00	09/01/20	08/31/21	20,958.21		20,958.21	303,438.73
Home Investment Partnership Program	14.239	N/A	594,263.00	09/01/21	08/31/22	53,612.02		48,356.32	245,108.51
Home Investment Partnership Program	14.239	N/A	637,223.00	09/01/22	08/31/23	107,917.87		94,744.37	135,284.81
Home Investment Partnership Program	14.239	N/A	595,874.00	09/01/23	08/31/24	27,773.86		27,923.99	27,773.86
COVID-19 - Home Investment Partnership Program	14.239	N/A	2,153,826.00	03/27/20	12/31/24	1,709.09			1,709.09
						421,971.35	-	399,058.95	1,912,854.68
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						2,864,218.06	1,342,000.44	2,347,020.45	9,384,697.01

(Continued)

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Grantor / Pass-through Grantor Program or Cluster Title	Federal Assistance Listing Number	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	10/01/22	09/30/23	\$ 24,329.08		\$ 24,329.08	\$ 24,329.08
National Priority Safety Programs (Driving While Intoxicated Sobriety Checkpoint)	20.616	100-066-1160-157	130,000.00	10/01/22	09/30/23	100,660.00		100,660.00	100,660.00
National Priority Safety Programs (Driving While Intoxicated Sobriety Checkpoint)	20.616	100-066-1160-157	200,000.00	10/01/23	09/30/24	1,680.00			1,680.00
National Priority Safety Programs (Distracted Driving Crackdown)	20.616	100-066-1160-158	70,000.00	04/01/23	04/30/23	51,520.00		51,520.00	51,520.00
National Priority Safety Programs (Occupational Protection/Child Passenger Safety)	20.616	xxx-066-xxxx-xxx	64,500.00	10/01/23	09/30/24	1,960.00			1,960.00
						180,149.08	-	176,509.08	180,149.08
Passed through State of NJ Department of Law and Public Safety									
State and Community Highway Safety (Comprehensive Traffic Safety Program)	20.600	100-066-1160-047	56,000.00	10/01/22	09/30/23	35,497.00		35,497.00	35,497.00
State and Community Highway Safety (Click It or Ticket)	20.600	100-066-1160-119	78,500.00	05/01/23	05/31/23	68,320.00		68,320.00	68,320.00
State and Community Highway Safety (Electronic Crash Data Transfer Project)	20.600	100-066-1160-019	63,900.00	10/01/22	09/30/23	63,900.00		63,900.00	63,900.00
						167,717.00	-	167,717.00	167,717.00
Total Highway Safety Cluster						347,866.08	-	344,226.08	347,866.08
Passed through NJ Transit									
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	N/A	100,000.00	01/01/22	12/31/23	8,682.35		25,112.59	100,000.00
Enhanced Mobility of Seniors and Individuals with Disabilities (Section 5310)	20.513	N/A	150,000.00	01/01/23	12/31/24	150,000.00		9,119.77	150,000.00
						158,682.35	-	34,232.36	250,000.00
Total Transit Services Programs Cluster						158,682.35	-	34,232.36	250,000.00
Passed through State of NJ Department of Law and Public Safety									
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	N/A	35,700.00	09/30/22	09/29/23	35,700.00		19,300.00	35,700.00
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			45,477.25	368,852.73
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	N/A	187,078.00	01/01/22	12/31/22	92,134.22		77,478.73	129,634.22
Formula Grants for Rural Areas and Tribal Transit Program (Section 5311)	20.509	N/A	229,675.00	01/01/23	12/31/23	37,500.00			37,500.00
						129,634.22	-	122,955.98	535,986.95
Passed through Delaware Valley Regional Planning Commission									
Highway Planning and Construction	20.205	N/A	111,780.00	07/01/22	06/30/23	45,721.62		111,780.01	111,780.00
Highway Planning and Construction	20.205	N/A	111,780.00	07/01/23	06/30/24	84,068.28			84,068.28
						129,789.90	-	111,780.01	195,848.28
Passed through State of NJ Department of Transportation									
Highway Planning and Construction									
Cross Keys Rd CR689/Cross Keys By-pass CR654	20.205	480-078-6300-IP9	2,600,000.00	01/01/22	Completion	1,512,952.41		1,639,696.85	2,600,000.00
Cross Keys Bypass Roadway Safety Improvements	20.205	480-078-6300-IP9	206,386.00	01/01/22	Completion	206,386.00		206,386.00	206,386.00
Long Life Striping - 2022	20.205	480-078-6300-IVC	1,648,384.00	01/01/22	Completion	1,196,899.45		804,032.24	1,205,383.73
Harrison Bike Trail Connector	20.205	480-078-63xx-xxx	400,000.00	01/01/17	Completion	487.50			118,143.61
Rt. 322 from Rt. 55 to Woolwich Line	20.205	480-078-6300-JAL	9,200,000.00	01/01/22	Completion	2,608.16		1,547.32	2,608.16
College Drive Roundabout at RCSJ	20.205	480-078-63xx-xxx	1,825,000.00	01/01/22	Completion	450.00			450.00
CR655 Resurfacing from CR610 to NJ 47	20.205	480-078-6300-IP9	3,712,558.00	01/01/22	Completion	2,348,631.04		2,097,536.44	2,348,631.04
CR654 Resurfacing from CR630 to CR651	20.205	480-078-63xx-xxx	2,272,937.00	01/01/22	Completion	1,450,543.57			1,450,543.57
						6,718,958.13	-	4,749,198.85	7,932,146.11
Total Highway Planning and Construction						6,848,748.03	-	4,860,978.86	8,127,994.39
TOTAL U.S. DEPARTMENT OF TRANSPORTATION						7,520,630.68	-	5,381,693.28	9,297,547.42
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 39,921,190.71	\$ 1,562,248.49	\$ 16,097,864.51	\$ 89,910,398.61

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, 2023

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>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>								
Clean Communities	765-042-4900-005	\$ 163,411.00	06/01/23	05/31/24	\$ 163,411.00		\$ 163,411.00	\$ 163,411.00
County Environmental Health Act	495-042-4855-001	172,328.00	07/01/22	06/30/23	172,328.00		172,328.00	172,328.00
County Environmental Health Act	495-042-4855-001	172,072.00	07/01/23	06/30/24	104,488.37			104,488.37
					276,816.37	-	172,328.00	276,816.37
Salem-Gloucester Regional Sewer Plan	100-042-4840-094	6,181,000.00	01/01/10	12/31/12	4,990.00			5,493,977.05
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION					445,217.37	-	335,739.00	5,934,204.42
<u>DEPARTMENT OF COMMUNITY AFFAIRS</u>								
Preserve NJ Historic Preservation Fund	100-022-8049-033	142,500.00	01/01/20	03/31/25	1,980.00			77,700.00
Emergency Preparedness & Fire Academy	495-022-8030-728	5,000,000.00	12/15/22	12/31/25	605,525.57			605,525.57
TOTAL DEPARTMENT OF COMMUNITY AFFAIRS					607,505.57	-	-	683,225.57
<u>DEPARTMENT OF HEALTH</u>								
Special Child Health Case/Case Management	100-046-4220-501	217,502.00	07/01/22	06/30/23	121,119.32		160,002.00	201,980.00
Special Child Health Case/Case Management	100-046-4220-501	218,347.00	07/01/23	06/30/24	72,715.19		51,365.00	72,715.19
Child Health Lead Exposure Program	100-046-4220-501	144,349.00	07/01/22	06/30/23	79,905.06		144,349.00	144,349.00
Child Health Lead Exposure Program	100-046-4220-501	200,349.00	07/01/23	06/30/24	92,858.64		46,357.00	92,858.64
					366,598.21	-	402,073.00	511,902.83
ARCH Nurse Grant	100-046-4245-182	205,000.00	07/01/22	06/30/23	106,164.99		128,659.00	163,171.00
ARCH Nurse Grant	100-046-4245-182	40,000.00	07/01/23	06/30/24	29,596.93			29,596.93
					135,761.92	-	128,659.00	192,767.93
Right to Know	100-046-4230-105	10,798.00	07/01/22	06/30/23	5,675.08		8,098.50	10,798.00
Right to Know	100-046-4230-105	10,798.00	07/01/23	06/30/24	6,030.68		2,699.50	6,030.68
					11,705.76	-	10,798.00	16,828.68
Overdose Fatality Review Team Grant	100-046-4245-191	75,000.00	10/01/22	09/30/23	56,882.57		75,000.00	75,000.00
Overdose Fatality Review Team Grant	100-046-4245-191	75,000.00	10/01/23	09/30/24	37,618.26		22,450.00	37,618.26
					94,500.83	-	97,450.00	112,618.26
Senior Farmers Market Nutrition Program	100-046-4220-219	8,365.00	06/01/23	09/30/23	8,365.00			8,365.00
TOTAL DEPARTMENT OF HEALTH					616,931.72	-	638,980.00	842,482.70
<u>DEPARTMENT OF STATE</u>								
NJ Historical Commission Red Bank Battlefield Park Archeology	100-074-2540-105	30,000.00	01/01/23	12/31/23			15,000.00	
NJ Historical Commission Red Bank Battlefield Inclusive History	100-074-2540-105	24,500.00	01/01/23	12/31/23	13,410.00		20,825.00	13,410.00
					13,410.00	-	35,825.00	13,410.00
TOTAL DEPARTMENT OF STATE					13,410.00	-	35,825.00	13,410.00

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

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								
Alcoholism and Drug Abuse	100-054-7700-162	\$ 806,829.00	01/01/22	12/31/22	\$ 140,533.27		\$ 270,532.00	\$ 697,613.32
Alcoholism and Drug Abuse	760-054-7700-001	722,326.00	01/01/23	12/31/23	392,357.82		258,728.00	392,357.82
					532,891.09	-	529,260.00	1,089,971.14
Medication Assisted Treatment (MAT)	100-054-7700-242	300,000.00	07/01/20	06/30/21	1.32		19,580.00	169,580.00
Medication Assisted Treatment (MAT)	100-054-7700-242	300,000.00	07/01/21	06/30/22	5,400.00		25,000.00	192,109.99
Medication Assisted Treatment (MAT)	100-054-7700-242	300,000.00	07/01/22	06/30/23	287,784.29		150,000.00	287,784.29
Medication Assisted Treatment (MAT)	100-054-7700-242	306,630.00	07/01/23	06/30/24	44,784.96			44,784.96
					337,970.57	-	194,580.00	694,259.24
Mental Health Administration	100-054-7700-029	12,000.00	07/01/21	06/30/22			3,000.00	12,000.00
Mental Health Administration	100-054-7700-029	12,000.00	07/01/22	06/30/23	9,000.00		9,000.00	12,000.00
Mental Health Administration	100-054-7700-029	12,000.00	07/01/23	06/30/24	6,000.00			6,000.00
					15,000.00	-	12,000.00	30,000.00
Area Plan Grant - Community Based Senior Programs	100-054-7530-036	457,497.00	01/01/22	12/31/22	21,678.16			357,126.64
Area Plan Grant - Community Based Senior Programs	491-054-7530-009	189,953.00	01/01/22	12/31/22	9,173.23			186,537.09
Area Plan Grant - Community Based Senior Programs	100-054-7530-036	475,629.00	01/01/23	12/31/23	424,160.50			424,160.50
Area Plan Grant - Community Based Senior Programs	491-054-7530-009	55,027.00	01/01/23	12/31/23	52,958.00			52,958.00
					507,969.89	-	537,590.00	1,020,782.23
Area Plan Grant - Older Americans Act	100-054-7530-038	86,182.00	01/01/22	12/31/22	16,746.19			86,182.00
Area Plan Grant - Older Americans Act	100-054-7530-038	106,685.00	01/01/23	12/31/23	91,177.35			91,177.35
					107,923.54	-	111,442.00	177,359.35
Code Blue	495-054-7550-007	25,000.00	01/01/23	12/31/23	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	55,275.00			65,095.84
Personal Assistance Service Program (PASP)	100-054-7545-005	46,782.00	01/01/22	12/31/22	35,248.72		23,391.00	46,782.00
Personal Assistance Service Program (PASP)	100-054-7545-005	44,208.00	01/01/23	12/31/23	21,780.00		22,104.00	21,780.00
					57,028.72	-	45,495.00	68,562.00
Social Services for the Homeless	100-054-7550-072	298,700.00	01/01/21	12/31/21	(2,720.00)		(1,481.00)	264,863.53
Social Services for the Homeless	100-054-7550-072	324,339.00	01/01/22	12/31/22	57,181.51		90,502.00	292,485.49
Social Services for the Homeless	100-054-7550-072	324,339.00	01/01/23	12/31/23	273,313.77		187,314.00	273,313.77
					327,775.28	-	276,335.00	830,662.79
TOTAL DEPARTMENT OF HUMAN SERVICES					1,966,834.09	-	1,731,702.00	4,001,692.59
(Continued)								

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

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	\$ 6,086.00	12/01/22	completion	\$ 6,086.00			\$ 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	1,682.00	12/01/22	completion	1,517.03			1,517.03
Body Armor Replacement - Prosecutors	718-066-1020-001	2,832.00	12/01/20	completion	2,685.68			2,832.00
Body Armor Replacement - Prosecutors	718-066-1020-001	1,879.00	12/01/21	completion	1,879.00			1,879.00
Body Armor Replacement - Prosecutors	718-066-1020-001	2,541.00	12/01/22	completion	2,541.00			2,541.00
					14,708.71	-	-	18,195.83
Drunk Driving Enforcement Fund	xxx-066-xxxx-xxx	25,000.00	05/01/21	completion	2,936.32			21,719.60
Insurance Fraud Reimbursement Program	100-066-1020-305	118,784.00	01/01/22	12/31/22		\$	39,311.93	65,116.48
Insurance Fraud Reimbursement Program	100-066-1020-305	201,177.00	01/01/23	12/31/23	110,258.63		31,700.39	110,258.63
					110,258.63	-	71,012.32	175,375.11
Operation Helping Hand	100-066-1000-200	91,550.00	09/01/19	08/31/20	6,556.98			90,269.23
Family Court Program	100-066-1500-021	141,848.00	01/01/21	12/31/21	(3,585.00)			106,047.00
Family Court Program	100-066-1500-021	141,848.00	01/01/22	12/31/22	67,198.00		105,329.28	121,042.28
Family Court Program	100-066-1500-021	141,848.00	01/01/23	12/31/23	62,024.23		32,252.23	62,024.23
					125,637.23	-	137,581.51	289,113.51
State/Community Partnership Program	100-066-1500-007	279,282.00	01/01/21	12/31/21	3,585.00			198,232.82
State/Community Partnership Program	100-066-1500-007	279,282.00	01/01/22	12/31/22	66,480.34		185,054.26	250,741.70
State/Community Partnership Program	100-066-1500-007	427,353.00	01/01/23	12/31/23	256,909.44		138,713.93	256,909.44
					326,974.78	-	323,768.19	705,883.96
Juvenile Detention Alternative Initiative	100-066-1500-237	120,000.00	01/01/22	12/31/22	28,095.65		54,727.87	110,864.15
Juvenile Detention Alternative Initiative	100-066-1500-237	120,000.00	01/01/23	12/31/23	78,633.51		45,416.76	78,633.51
					106,729.16	-	100,144.63	189,497.66
TOTAL DEPARTMENT OF LAW AND PUBLIC SAFETY					693,801.81	-	632,506.65	1,490,054.90
DEPARTMENT OF TREASURY								
Municipal Alliance	100-082-2000-044	177,815.00	07/01/21	06/30/22			91,069.21	176,287.29
Municipal Alliance	100-082-2000-044	177,815.00	07/01/22	06/30/23	125,302.27	\$ 82,451.74	87,546.98	174,687.08
Municipal Alliance	100-082-2000-044	177,815.00	07/01/23	06/30/24	41,679.97	7,378.00		41,679.97
Youth Leadership Grant	100-082-2000-044	37,977.00	07/01/22	06/30/23	37,886.30		37,886.30	37,886.30
Youth Leadership Grant	100-082-2000-044	37,977.00	07/01/23	06/30/24	1,899.00			1,899.00
					206,767.54	89,829.74	216,502.49	432,439.64
Next Generation 9-1-1 PSAP Grant	100-082-2034-137	60,000.00	01/01/23	12/31/23	3,360.00		60,000.00	3,360.00
TOTAL DEPARTMENT OF TREASURY					210,127.54	89,829.74	276,502.49	435,799.64
(Continued)								

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

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>DEPARTMENT OF CHILDREN AND FAMILIES</u>								
Youth Incentive Program	100-016-1620-013	\$ 38,442.00	01/01/22	12/31/22	\$ 18,909.25		\$ 19,224.00	\$ 38,442.00
Youth Incentive Program	100-016-1620-013	41,132.00	01/01/23	12/31/23	18,422.02		20,562.00	18,422.02
					37,331.27	-	39,786.00	56,864.02
Human Services Planning Grant	100-016-1610-039	62,770.00	01/01/22	12/31/22	33,157.54		26,153.00	62,770.00
Human Services Planning Grant	100-016-1610-039	67,163.00	01/01/23	12/31/23	29,771.26		39,179.00	29,771.26
					62,928.80	-	65,332.00	92,541.26
Prevention Services	100-016-1630-024	300,000.00	01/01/22	12/31/22	272,293.00		125,000.00	272,293.00
Prevention Services	100-016-1630-024	321,000.00	01/01/23	12/31/23	95,498.00		175,000.00	95,498.00
					367,791.00	-	300,000.00	367,791.00
Child Advocacy Center Development Grant	100-016-1610-133	272,067.00	07/01/22	06/30/23	192,255.04			261,884.16
Child Advocacy Center Development Grant	100-016-1610-133	100,000.00	07/01/22	06/30/23	82,737.42			100,000.00
Child Advocacy Center Development Grant	100-016-1610-133	481,370.00	07/01/23	06/30/24	207,786.71		481,370.00	207,786.71
					482,779.17	-	481,370.00	569,670.87
TOTAL DEPARTMENT OF CHILDREN AND FAMILIES					950,830.24	-	886,488.00	1,086,867.15
<u>DEPARTMENT OF MILITARY AND VETERANS AFFAIRS</u>								
Veterans Transportation	100-067-3610-058	30,000.00	07/01/22	06/30/23	27,337.92		22,500.00	29,999.92
Veterans Transportation	100-067-3610-058	30,000.00	07/01/23	06/30/24	6,784.00		10,000.00	6,784.00
					34,121.92	-	32,500.00	36,783.92
TOTAL DEPARTMENT OF MILITARY AND VETERANS AFFAIRS					34,121.92	-	32,500.00	36,783.92
<u>DEPARTMENT OF AGRICULTURE</u>								
Spotted Lanternfly Treatment Program	100-010-3320-130	15,000.00	04/19/22	12/31/22	12,673.78			15,000.00
Preserve NJ Farmland PF - CPIBG	100-010-3380-100	112,344.75	01/01/23	12/31/23	112,344.75		112,344.75	112,344.75
Preserve NJ Farmland Preservation Fund	100-010-3380-102	557,657.25	01/01/23	12/31/23	557,657.25		557,657.25	557,657.25
					670,002.00	-	670,002.00	670,002.00
TOTAL DEPARTMENT OF AGRICULTURE					682,675.78	-	670,002.00	685,002.00
<u>DEPARTMENT OF LABOR</u>								
Workforce Learning Link	767-062-4545-003	35,000.00	07/01/21	06/30/22			2,227.00	35,000.00
Workforce Learning Link	767-062-4545-003	56,500.00	07/01/22	06/30/23	17,811.87		17,812.00	21,543.93
					17,811.87	-	20,039.00	56,543.93
Work First New Jersey Work Activities	100-062-4545-322	598,786.00	07/01/21	06/30/22	5,631.90		12,353.00	513,900.24
Work First New Jersey Work Activities	100-062-4545-322	598,786.00	07/01/22	06/30/23	391,568.83		398,510.00	552,073.71
Work First New Jersey Work Activities	100-062-4545-322	507,662.00	07/01/23	06/30/24	91,316.22		73,236.00	91,316.22
					488,516.95	-	484,099.00	1,157,290.17
TOTAL DEPARTMENT OF LABOR					506,328.82	-	504,138.00	1,213,834.10
(Continued)								

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

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>DEPARTMENT OF TRANSPORTATION</u>								
NJ Transit - Job Access and Reverse Commute	xxx-078-xxxx-xxx	\$ 90,000.00	07/01/22	06/30/23	\$ 56,666.65		\$ 85,000.08	\$ 85,000.00
NJ Transit - Job Access and Reverse Commute	xxx-078-xxxx-xxx	90,000.00	07/01/23	06/30/24	28,333.34			28,333.34
					84,999.99	-	85,000.08	113,333.34
NJ Transit - Sr Citizens and Disabled Residents Transportation	xxx-078-xxxx-xxx	901,514.00	01/01/22	12/31/22	136,449.46		247,798.41	842,287.69
NJ Transit - Sr Citizens and Disabled Residents Transportation	xxx-078-xxxx-xxx	802,780.00	01/01/23	12/31/23	736,165.70		425,232.56	736,165.70
					872,615.16	-	673,030.97	1,578,453.39
Section 5311 Rural Transportation	480-078-xxxx-xxx	187,438.00	01/01/21	12/31/21	51,189.23		187,438.00	187,298.63
Rt 322 & Fries Mill Rd Intersection	480-078-6300-HXD	3,750,000.00	06/28/18	Completion			1,326,637.67	
Center Square Rd & Rt 295 Overpass	480-078-6300-HN1	500,000.00	11/02/18	Completion	51,323.08		142,811.86	435,049.15
Rt 45 & Berkley Road Mantua	480-078-6300-HZW	500,000.00	10/23/18	Completion	56,158.23		50,205.84	174,323.86
Rt 45 & Harrison Ave / Mt. Royal Rd	480-078-6300-HXK	500,000.00	10/29/18	Completion	53,195.28		54,206.88	294,363.04
Rowan Univ. 322 Downtown Intersection	480-078-6300-HXI	1,000,000.00	06/01/19	Completion				178,626.23
Rowan Univ. U.S. Rt 322 Bypass Study	480-078-6300-HQK	1,000,000.00	11/13/18	Completion	16,018.52		7,783.71	568,016.04
Rowan Fossil Park Roadway	480-078-6300-IR4	6,000,000.00	2022	Completion	2,040,274.49		2,466,417.63	2,040,274.49
<u>DVRPC Future Projects</u>								
Commissioner's Road Bridge 8-F-2	480-078-6300-GUY	3,695,000.00	06/01/20	06/01/25	81,653.64		81,502.00	252,649.56
Bike Trail Construction	480-078-6300-HBR	500,000.00	2015	Completion			8,541.00	42,040.00
					81,653.64	-	90,043.00	294,689.56
<u>Local Aid Infrastructure Fund</u>								
Rowan Fossil Park Roadway Design	480-078-6320-ALX & ANO	757,768.00	07/13/18	Completion	37,990.34			757,768.00
Route 55 & Deptford Center Road	480-078-6320-ANS	350,000.00	10/25/18	Completion				209,276.12
Rowan Fossil Park Roadways	480-078-6320-ALX & ANO	6,000,000.00	2021	Completion	2,360,689.95			3,597,856.66
Port of Paulsboro Roadway Network	480-078-6320-AL7	7,000,000.00	02/03/21	Completion	4,483,561.31			6,142,792.95
Rt 322 & Fries Mill Rd Intersection	480-078-6320-AKC	3,750,000.00	06/28/18	Completion	2,248,915.38		3,750,000.00	2,384,295.02
					9,131,156.98	-	3,750,000.00	13,091,988.75
<u>Maritime Transportation System</u>								
Port of Paulsboro Roadway Network	480-078-6300-IKN	14,983,000.00	02/03/21	Completion	13,783,986.31			13,783,986.31
<u>Local Transportation Projects Fund (LTPF)</u>								
Countywide ADA Sidewalk	495-078-6200-C66	3,803,127.00	10/20/21	Completion	476,953.26			533,460.55
Red Bank Ave - Crown Pt to Mehorter	495-078-6200-C66	3,287,284.56	10/20/21	Completion	1,949,294.67			2,158,885.96
Sicklerville Rd. CR536 Resurf/Safety	495-078-6200-C66	3,075,165.44	10/20/21	Completion	45,682.60			167,598.41
Cooper St. CR534 Resurf./Safety Imp.	495-078-6200-C66	3,673,633.11	10/20/21	Completion	208,586.72			297,576.11
Countywide Drainage & Stormwater	495-078-6200-C66	10,806,449.89	10/20/21	Completion	3,236,681.23			3,497,971.32
					5,917,198.48	-	4,505,502.67	6,655,492.35

(Continued)

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

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 Freight Impact Fund</u>								
Rt 44 Truck Bypass & DuPont Port Rd	480-078-6320-Z46	\$ 5,200,000.00	06/28/18	Completion	\$ 536,582.90			\$ 4,087,340.82
Paulsboro Marine Terminal Spine Rd	480-078-6320-AMW	2,000,000.00	08/27/18	Completion	118,244.96			1,626,209.80
					654,827.86	-	-	5,713,550.62
<u>Local Bridges, Future Needs</u>								
2018 Local Bridges, Future Needs	480-078-6320-xxx	1,300,000.00	2018	Completion	45,656.63			1,300,000.00
2019 Local Bridges, Future Needs	480-078-6320-ANT	1,314,202.00	2019	Completion	224,235.59			1,314,202.00
2020 Local Bridges, Future Needs	480-078-6320-AN2	1,315,288.00	2020	Completion	471,615.79			1,315,288.00
2021 Local Bridges, Future Needs	480-078-6320-AOM	1,318,629.00	2021	Completion	904,419.27			1,187,617.48
2022 Local Bridges, Future Needs	480-078-6320-AOV	1,275,842.00	2022	Completion	10,250.30		\$ 956,881.50	10,250.30
					1,656,177.58	-	956,881.50	5,127,357.78
<u>Local County Aid</u>								
2020 Local County Aid	480-078-6320-AN3	7,560,903.00	2020	Completion	48,780.13			7,560,903.00
2021 Local County Aid	480-078-6320-AOI	7,573,065.00	2021	Completion	1,546,099.98			7,410,731.36
2022 Local County Aid	480-078-6320-AOW	7,576,535.00	2022	Completion	2,616,345.11			4,975,357.18
2023 Local County Aid	480-078-6320-APA	7,576,535.00	2023	Completion	802,422.39		6,185,521.69	802,422.39
					5,013,647.61	-	6,185,521.69	20,749,413.93
TOTAL DEPARTMENT OF TRANSPORTATION					39,464,422.44	-	20,481,481.50	70,986,217.47
TOTAL STATE FINANCIAL ASSISTANCE					\$ 46,192,207.30	\$ 89,829.74	\$ 26,225,864.64	\$ 87,409,574.46

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, 2023

Note 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") include federal and state award activity of the County of Gloucester (hereafter referred to as the "County") under programs of the federal government and state government for the year ended December 31, 2023. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated June 18, 2024. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules. Because these schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported in accordance with the *Requirements of Audit* (the "Requirements") as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and present expenditures on the modified accrual basis of accounting with minor exceptions as mandated by the *Requirements*. This basis of accounting is described in note 1 to the County's basic financial statements included in our separately issued report dated June 18, 2024. 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	\$ 6,528,158		\$ 6,528,158
Federal and State Grant Fund	30,630,795	\$ 34,451,416	65,082,211
Trust Fund	48,840	670,002	718,842
General Capital Fund	2,713,398	11,070,789	13,784,187
	<u>\$ 39,921,191</u>	<u>\$ 46,192,207</u>	<u>\$ 86,113,398</u>

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, 2023

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?	_____ yes <u> X </u> no
Significant deficiency(ies) identified?	_____ yes <u> X </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u> X </u> no

Federal Awards

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

Identification of major programs:

<u>Assistance Listings Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
20.205	Highway Planning and Construction
93.044	Aging Cluster:
93.045	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services & Senior Centers
93.053	Special Programs for the Aging, Title III, Part C, Nutrition Services
	Nutrition Services Incentive Program
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases
20.616	Highway Safety Cluster:
20.600	National Priority Safety Programs
	State and Community Highway Safety

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>1,197,636</u>
Auditee qualified as low-risk auditee?	_____ yes <u> X </u> no

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

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

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report 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:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>495-078-6200-C66</u>	<u>Local Transportation Projects Fund (LTPF)</u>
<u>480-078-6300-IKN</u>	<u>Maritime Transportation System</u>
<u>495-022-8030-728</u>	<u>Emergency Preparedness and Fire Academy</u>
<u>480-078-6300-IR4</u>	<u>Rowan Fossil Park Roadway</u>

Dollar threshold used to distinguish between type A and type B programs: \$ 1,385,766

Auditee qualified as low-risk auditee? _____ yes X no

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

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

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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*, 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 FINDINGS

None

STATE FINANCIAL ASSISTANCE FINDINGS

None

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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
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& Consultants

Fred S. Caltabiano

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