

**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, 2021**

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, in the State of New Jersey, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2021. 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, in the State of New Jersey, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

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, 2021, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 5, 2022, 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 performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey Circular 15-08-OMB and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Michael J. Welding
Certified Public Accountant
Registered Municipal Accountant

Woodbury, New Jersey
February 27, 2023

COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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 Service	93.044	100-054-7530-122	\$ 124,079.00	01/01/20	12/31/20	\$ 28,849.12			\$ 41,502.00
Special Programs for the Aging, Title III, Part B, Grants for Supportive Service	93.044	100-054-7530-058	282,860.00	01/01/20	12/31/20	63,434.73			222,031.00
Special Programs for the Aging, Title III, Part B, Grants for Supportive Service	93.044	100-054-7530-058	312,687.00	01/01/21	12/31/21	142,687.63		\$ 122,882.00	142,687.63
Special Programs for the Aging, Title III, Part B, Grants for Supportive Service	93.044	100-054-7530-122	87,451.00	01/01/21	12/31/21	28,206.81			28,206.81
						263,178.29	-	122,882.00	434,427.44
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-118	107,651.00	01/01/20	12/31/20	61,146.81			107,651.00
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	161,707.52		85,405.00	161,707.52
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-125	306,807.00	01/01/20	12/31/20	60,366.71			241,815.00
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	100-054-7530-111	188,178.00	01/01/20	12/31/20	6,244.45			172,956.00
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	137,107.17		143,746.00	137,107.17
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	24,657.87			24,657.87
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	58,622.37		28,177.00	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	53,358.85			53,358.85
						563,211.75	-	257,328.00	957,875.78
Nutrition Services Incentive Program	93.053	100-054-7530-039	116,446.00	01/01/20	12/31/20	15,669.20			108,669.37
Nutrition Services Incentive Program	93.053	100-054-7530-039	103,554.00	01/01/21	12/31/21	69,290.80		31,500.00	69,290.80
						84,960.00	-	31,500.00	177,960.17
Total Aging Cluster						911,350.04	-	411,710.00	1,570,263.39
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	26,047.00	01/01/20	12/31/20	301.00			301.00
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	4,413.25			4,413.25
						4,714.25	-	-	4,714.25
Passed through State of NJ Department of Human Services									
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-062	121,543.00	01/01/20	12/31/20	7,969.81			121,543.00
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-124	64,419.00	01/01/20	12/31/20	2,663.16			6,000.00
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-062	117,666.00	01/01/21	12/31/21	91,207.54		57,430.00	91,207.54
National Family Caregiver Support, Title III, Part E	93.052	100-054-7530-124	64,419.00	01/01/21	12/31/21	18,883.49			18,883.49
						120,724.00	-	57,430.00	237,634.03
Passed through State of NJ Department of Human Services									
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health	93.043	100-054-7530-060	16,056.00	01/01/20	12/31/20	8,383.00			16,056.00
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health	93.043	100-054-7530-060	40,849.00	01/01/21	12/31/21			7,728.00	
						8,383.00	-	7,728.00	16,056.00
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	49,695.61		14,914.00	49,695.61
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	150,693.34		280,803.00	280,802.45
Public Health Emergency Preparedness	93.069	100-046-4230-360	280,803.00	07/01/21	06/30/22	95,480.77		68,841.00	95,480.77
						246,174.11	-	349,644.00	376,283.22
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COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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	\$ 231,257.00	07/01/20	06/30/21	\$ 231,257.00		\$ 231,257.00	\$ 231,257.00
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-547	325,000.00	07/01/21	06/30/22	67,632.18		48,024.00	67,632.18
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-556	100,000.00	07/01/21	06/30/22	35,805.33		23,949.00	35,805.33
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	100-046-4230-547	1,714,952.00	03/13/20	12/31/21	907,426.00			1,714,952.00
						1,242,120.51	-	303,230.00	2,049,646.51
Passed through State of NJ Department of Health									
Maternal and Child Health Services Block Grant to the States	93.994	100-046-4220-129	17,673.00	07/01/19	06/30/20	165.80			17,673.00
Maternal and Child Health Services Block Grant to the States	93.994	100-046-4220-129	4,600.00	07/01/21	06/30/22	4,600.00		4,600.00	4,600.00
						4,765.80	-	4,600.00	22,273.00
Passed through State of NJ Department of Health									
Injury Prevention and Control Research & State & Community Based Program	93.136	100-046-4230-544	100,000.00	10/01/20	09/30/21	98,998.00		73,318.00	98,998.00
Injury Prevention and Control Research & State & Community Based Program	93.136	100-046-4230-544	100,000.00	10/01/21	09/30/22	13,135.52			13,135.52
Passed through State of NJ Department of Law and Public Safety									
Injury Prevention and Control Research & State & Community Based Program	93.136	100-066-1000-203	62,500.00	09/01/19	08/31/20	35,685.48		23,750.00	53,421.86
Injury Prevention and Control Research & State & Community Based Program	93.136	100-066-1000-203	47,619.00	09/01/19	08/31/20	47,605.00		47,619.00	47,605.00
						195,424.00	-	144,687.00	213,160.38
Passed through State of NJ Department of Health									
Immunization Cooperative Agreements	93.268	100-046-4230-558	250,000.00	07/01/21	06/30/22	150,250.13		113,125.00	150,250.13
Passed through State of NJ Department of Human Services									
Opioid STR	93.788	100-054-7700-229	111,151.00	01/01/20	12/31/20	30,936.00		9,263.00	33,712.00
Opioid STR	93.788	100-054-7700-229	111,151.00	01/01/21	12/31/21	108,375.00			108,375.00
Opioid STR	93.788	100-054-7700-229	74,100.00	01/01/21	12/31/21	74,100.00		74,100.00	74,100.00
						213,411.00	-	83,363.00	216,187.00
Passed through State of NJ Department of Children and Families									
Medical Assistance Program	93.778	100-016-1610-061	31,385.00	01/01/21	12/31/21	31,385.00		31,385.00	31,385.00
Passed through State of NJ Department of Human Services									
Medical Assistance Program	93.778	100-054-7530-066	13,430.00	01/01/20	12/31/20	1,758.41			13,430.00
Medical Assistance Program	93.778	100-054-7530-112	246,839.00	01/01/20	12/31/20	78,555.63			197,695.82
Medical Assistance Program	93.778	100-054-7530-066	13,367.00	01/01/21	12/31/21	7,011.82		13,367.00	7,011.82
Medical Assistance Program	93.778	100-054-7530-112	231,913.00	01/01/21	12/31/21	97,628.88		187,770.00	97,628.88
Total Medicaid Cluster						216,339.74	-	232,522.00	347,151.52
Passed through State of NJ Department of Children and Families									
Temporary Assistance for Needy Families	93.558	100-016-1630-033	500.00	01/01/20	12/31/20	500.00			500.00
Passed through State of NJ Department of Human Services									
Temporary Assistance for Needy Families	93.558	100-054-7550-380/291	139,000.00	01/01/19	12/31/19	11,803.02		12,591.00	118,439.00
Temporary Assistance for Needy Families	93.558	100-054-7550-380/291	64,681.00	01/01/21	12/31/21	50,349.90		39,381.00	50,349.90
Temporary Assistance for Needy Families	93.558	100-054-7550-380/291	4,819.00	01/01/21	12/31/21	4,819.00		4,819.00	4,819.00
Passed through State of NJ Department of Labor									
Temporary Assistance for Needy Families	93.558	100-062-4545-344	956,255.00	07/01/18	06/30/19	1.00			912,448.00
Temporary Assistance for Needy Families	93.558	100-062-4545-346	3,481.00	07/01/20	06/30/21	3,481.00		2,132.00	3,481.00
Temporary Assistance for Needy Families	93.558	100-062-4545-346	1,036,199.00	07/01/21	06/30/22	335,904.56		294,216.00	335,904.56
Total 477 Cluster						406,858.48	-	353,139.00	1,425,941.46
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						3,770,210.67	-	2,076,092.00	6,679,256.50

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COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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	\$ 35,000.00			\$ 86,000.00
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	787,494.00	10/01/19	09/30/20	842.49			787,494.00
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	671,415.85	\$	839,860.00	839,763.37
Special Supplemental Nutrition Program for Women, Infants & Children (WIC)	10.557	100-046-4220-449/113/212	817,832.00	10/01/21	09/30/22	164,833.32		142,805.00	164,833.32
						837,091.66	-	982,665.00	1,792,090.69
Passed through State of NJ Department of Health									
Senior Farmers Market Nutrition Program	10.576	100-046-4220-474	1,750.00	06/01/21	09/30/21	1,750.00		1,750.00	1,750.00
Passed through State of NJ Department of Labor									
Supplemental Nutrition Assistance Program	10.561	100-062-4545-345	434,465.00	07/01/19	06/30/20	0.14			264,233.00
Supplemental Nutrition Assistance Program	10.561	100-062-4545-345	595,032.00	07/01/20	06/30/21	413,085.87		298,031.00	473,661.75
Total SNAP Cluster						413,086.01	-	298,031.00	737,894.75
TOTAL U.S. DEPARTMENT OF AGRICULTURE						1,286,927.67	-	1,282,446.00	2,617,735.44
<u>U.S. DEPARTMENT OF THE TREASURY</u>									
Passed through State of NJ Department of Law and Public Safety									
COVID-19 Coronavirus Relief Fund	21.019	100-066-1200-C58	1,485,259.00	03/13/20	12/31/21	338,664.02		169,900.79	1,485,259.00
Passed through State of NJ Department of Community Affairs									
COVID-19 Coronavirus Relief Fund	21.019	100-022-8030-686	900,000.00	03/13/20	12/31/21	900,000.00		900,000.00	900,000.00
						1,238,664.02	-	1,069,900.79	2,385,259.00
Direct Funding									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	28,323,437.00	01/01/21	12/31/23	11,408,761.91		28,323,437.00	11,408,761.91
Direct Funding									
COVID-19 Emergency Rental Assistance Program	21.023	N/A	8,702,770.00	01/01/21	12/31/21	4,416,463.15		8,702,770.00	4,416,463.15
TOTAL U.S. DEPARTMENT OF THE TREASURY						17,063,889.08	-	38,096,107.79	18,210,484.06
<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	5,976.00	07/01/20	06/30/21	5,976.00		5,976.00	5,976.00
TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION						5,976.00	-	5,976.00	5,976.00
<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	209,664.00	09/01/18	08/31/21	2,634.07			209,664.00
Homeland Security Grant Program	97.067	100-066-1005-006	210,605.00	09/01/19	08/31/22	55,161.98		101,615.74	177,663.47
Homeland Security Grant Program	97.067	100-066-1005-006	181,547.00	09/01/20	08/31/23	61,774.40		43,830.30	61,774.40
						119,570.45	-	145,446.04	449,101.87
Passed through State of NJ Department of Law and Public Safety									
Emergency Management Performance Grants	97.042	100-066-1200-726	55,000.00	07/01/20	06/30/21	55,000.00		55,000.00	55,000.00
Passed through State of NJ Department of Law and Public Safety									
Emergency Food and Shelter National Board Program	97.024	N/A	22,180.00	01/01/20	05/31/21	11,090.00		11,090.00	22,180.00
Emergency Food and Shelter National Board Program	97.024	N/A	36,480.00	01/01/21	05/31/22	36,480.00		36,480.00	36,480.00
						47,570.00	-	47,570.00	58,660.00

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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	100-066-1200-B07	\$ 524,476.00	11/22/16	11/22/19	\$ 10,190.00		\$ 524,476.00	\$ 524,476.00
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	77,227.30		-	77,227.30
Passed through State of NJ Department of Law and Public Safety Public Assistance Grants	97.036	100-066-1200-C50	1,949,038.76	03/13/20	12/31/21	1,949,038.75		1,949,038.75	1,949,038.75
Public Assistance Grants	97.036	100-066-1200-C73	68,110.07	01/01/21	12/31/21	68,110.07		68,110.07	68,110.07
						2,017,148.82	-	2,017,148.82	2,017,148.82
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY						2,326,706.57	-	2,789,640.86	3,181,613.99
EXECUTIVE OFFICE OF THE PRESIDENT									
Passed through State of Pennsylvania High Intensity Drug Trafficking Areas Program	95.001	N/A	180,922.00	01/01/19	12/31/20	34,607.16		34,923.25	180,672.27
High Intensity Drug Trafficking Areas Program	95.001	N/A	177,000.00	01/01/20	12/31/21	153,403.56		176,296.00	176,066.20
High Intensity Drug Trafficking Areas Program	95.001	N/A	177,000.00	01/01/21	12/31/22	59,761.20		25,807.69	59,761.20
						247,771.92	-	237,026.94	416,499.67
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT						247,771.92	-	237,026.94	416,499.67
U.S. DEPARTMENT OF LABOR									
Passed through State of NJ Department of Labor WIOA Adult Program	17.258	100-062-4545-101	593,196.00	07/01/18	06/30/19	526.10			589,309.00
WIOA Adult Program	17.258	100-062-4545-101	614,122.00	07/01/19	06/30/20	15,961.36		15,962.00	516,644.00
WIOA Adult Program	17.258	100-062-4545-101	534,260.00	07/01/20	06/30/21	348,343.45		370,885.00	455,857.96
WIOA Adult Program	17.258	100-062-4545-101	586,442.00	07/01/21	06/30/22	118,705.43		77,033.00	118,705.43
WIOA Adult Program	17.258	100-062-4545-095	12,971.00	07/01/21	06/30/21	12,971.00		12,971.00	12,971.00
						496,507.34	-	476,851.00	1,693,487.39
WIOA Youth Activities	17.259	100-062-4545-249	540,880.00	07/01/18	06/30/19	471.71			537,036.00
WIOA Youth Activities	17.259	100-062-4545-249	595,946.00	07/01/19	06/30/20	92,103.58		98,634.00	587,139.00
WIOA Youth Activities	17.259	100-062-4545-249	499,936.00	07/01/20	06/30/21	378,683.94	\$ 235,304.19	347,744.00	445,606.99
WIOA Youth Activities	17.259	100-062-4545-249	613,694.00	07/01/21	06/30/22	122,941.62	105,627.27	21,482.00	122,941.62
						594,200.85	340,931.46	467,860.00	1,692,723.61
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	648,686.00	07/01/18	06/30/19	598.53			645,989.00
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	636,493.00	07/01/19	06/30/20	18,069.25		28,063.00	575,727.00
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	613,656.00	07/01/20	06/30/21	365,850.92		382,447.00	459,575.38
WIOA Dislocated Workers Formula Grants	17.278	100-062-4545-105	650,773.00	07/01/21	06/30/22	118,059.33		98,252.00	118,059.33
						502,578.03	-	508,762.00	1,799,350.71
Total WIOA Cluster & U.S. DEPARTMENT OF LABOR						1,593,286.22	340,931.46	1,453,473.00	5,185,561.71

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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	\$ 421,181.00	07/01/20	06/30/21	\$ 207,471.41		\$ 298,082.36	\$ 389,322.55
Crime Victim Assistance (Victims of Crime)	16.575	100-066-1020-142	399,077.00	07/01/21	06/30/22	194,598.08		94,945.46	194,598.08
Crime Victim Assistance (Sexual Assault Nurse Examiner)	16.575	100-066-1020-142	86,793.00	10/01/20	09/30/21	86,792.72		86,792.72	86,792.72
Crime Victim Assistance (Sexual Assault Nurse Examiner)	16.575	100-066-1020-142	87,244.00	10/01/21	09/30/22	1,861.00			1,861.00
						490,723.21	-	479,820.54	672,574.35
Passed through State of NJ Department of Law and Public Safety									
Violence Against Women Formula Grant	16.588	100-066-1020-246	34,105.00	07/01/19	06/30/20	30,065.47		2,857.17	30,065.47
Violence Against Women Formula Grant	16.588	100-066-1020-246	33,562.00	07/01/20	06/30/21	20,912.05			20,912.05
Violence Against Women Formula Grant	16.588	100-066-1020-246	30,205.00	07/01/21	06/30/22	20,000.00			20,000.00
						70,977.52	-	2,857.17	70,977.52
Direct Funding									
Equitable Sharing Program	16.922	N/A	15,000.00	10/01/19	09/30/20	1,209.00			14,786.12
Equitable Sharing Program	16.922	N/A	15,000.00	10/01/20	09/30/21	13,845.43		15,000.00	13,845.43
						15,054.43	-	15,000.00	28,631.55
TOTAL U.S. DEPARTMENT OF JUSTICE						576,755.16	-	497,677.71	772,183.42
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	8,964.50		7,466.20	1,237,395.00
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,218,801.00	09/01/17	08/31/18	52,571.71		52,571.71	1,212,269.04
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,354,747.00	09/01/18	08/31/19	330,463.67	\$ 177,616.00	255,406.99	1,108,665.61
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,347,415.00	09/01/19	08/31/20	295,472.00	278,158.00	265,472.00	810,549.27
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,368,184.00	09/01/20	08/31/21	673,481.23	368,970.04	641,267.97	716,591.66
Community Development Block Grants / Entitlement Grants	14.218	N/A	1,378,973.00	09/01/21	08/31/22	113,024.01	9,015.07	111,661.82	113,024.01
COVID-19 Community Development Block Grants / Entitlement Grants (CV1 & 8)	14.218	N/A	2,744,369.00	03/27/20	12/31/23	815,988.10		799,138.67	823,485.10
Total CDBG-Entitlement Grants Cluster						2,289,965.22	833,759.11	2,132,985.36	6,021,979.69
Direct Funding									
Home Investment Partnership Program	14.239	N/A	453,719.00	09/01/16	08/31/17	2,675.00			453,405.82
Home Investment Partnership Program	14.239	N/A	441,950.00	09/01/17	08/31/18	68,927.21		68,927.21	441,941.50
Home Investment Partnership Program	14.239	N/A	626,323.00	09/01/18	08/31/19	41,898.66		41,898.66	506,322.70
Home Investment Partnership Program	14.239	N/A	573,217.00	09/01/19	08/31/20	187,977.75		183,802.87	482,988.44
Home Investment Partnership Program	14.239	N/A	601,945.00	09/01/20	08/31/21	290,046.06		135,129.37	143,850.91
Home Investment Partnership Program	14.239	N/A	594,263.00	09/01/21	08/31/22	40,057.95		40,057.95	-
						631,582.63	-	469,816.06	2,028,509.37
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						2,921,547.85	833,759.11	2,602,801.42	8,050,489.06
(Continued)									

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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	\$ 20,189.03		\$ 21,729.23	\$ 20,189.03
National Priority Safety Programs (Driving While Intoxicated Sobriety Checkpc	20.616	100-066-1160-157	130,000.00	10/01/20	09/30/21	42,720.00		42,720.00	42,720.00
National Priority Safety Programs (Distracted Driving Crackdown)	20.616	100-066-1160-158	66,000.00	04/01/21	04/30/21	52,800.00		52,800.00	52,800.00
						115,709.03	-	117,249.23	115,709.03
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	55,100.00	10/01/20	09/30/21	1,499.35		1,499.35	1,499.35
State and Community Highway Safety (Click It or Ticket)	20.600	100-066-1160-119	40,000.00	05/01/21	06/30/21	30,720.00		30,720.00	30,720.00
						32,219.35	-	32,219.35	32,219.35
Total Highway Safety Cluster						147,928.38	-	149,468.58	147,928.38
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	180,526.27		193,781.47	260,519.93
Total Transit Services Programs Cluster						180,526.27	-	193,781.47	260,519.93
Passed through NJ Transit									
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program (Sectio	20.509	N/A	373,657.00	03/13/20	07/31/21	242,034.08		277,990.33	316,641.30
Passed through Delaware Valley Regional Planning Commission									
Highway Planning and Construction	20.205	N/A	111,780.00	07/01/20	06/30/21	71,036.35		111,780.00	111,780.00
Highway Planning and Construction	20.205	N/A	135,780.00	07/01/21	06/30/22	68,082.34		14,989.74	68,082.34
Passed through State of NJ Department of Transportation									
Highway Planning and Construction									
Gloucester County Multipurpose Trail Ext	20.205	480-078-6300-GEM	400,000.00	04/26/12	12/31/15	72,919.59		131,400.63	400,000.00
Gloucester County Roadway Safety Improvements	20.205	480-078-6300-IHN	176,700.00	11/04/19	09/22/21	138,750.99		124,875.89	138,750.99
Long Life Striping	20.205	480-078-6300-IHN	500,000.00	01/01/18	Completion	185,865.07		243,822.52	270,913.91
Traffic Signal Camera Upgrades	20.205	480-078-6300-IHI	1,700,000.00	01/01/19	Completion	86,644.22		749,287.49	1,498,031.41
Resurface Fries Mill Rd to Rt. 42	20.205	480-078-63xx-xxx	1,800,000.00	01/01/20	Completion	146,980.04			146,980.04
Total Highway Planning and Construction Cluster						770,278.60	-	1,376,156.27	2,634,538.69
TOTAL U.S. DEPARTMENT OF TRANSPORTATION						1,340,767.33	-	1,997,396.65	3,359,628.30
TOTAL EXPENDITURES OF FEDERAL AWARDS						\$ 31,133,838.47	\$ 1,174,690.57	\$ 51,038,638.37	\$ 48,479,428.15

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, 2021

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	\$ 132,248.00	06/01/20	05/31/21	\$ 132,248.00		\$ 132,248.00	\$ 132,248.00
Clean Communities	765-042-4900-005	140,807.00	06/01/21	05/31/22	140,807.00		140,807.00	140,807.00
					273,055.00	-	273,055.00	273,055.00
County Environmental Health Act	100-042-4825-072	1,500.00	07/01/20	06/30/21	1,500.00		1,500.00	1,500.00
County Environmental Health Act	100-042-4850-128	10,017.00	07/01/20	06/30/21	10,017.00		10,017.00	10,017.00
County Environmental Health Act	495-042-4855-001	160,396.00	07/01/20	06/30/21	160,396.00		160,396.00	160,396.00
					171,913.00	-	171,913.00	171,913.00
Preserve NJ Green Acres	100-042-4875-421	1,000,000.00	01/01/21	12/31/21	1,000,000.00		1,000,000.00	1,000,000.00
Salem-Gloucester Regional Sewer Plan	100-042-4840-094	6,181,000.00	01/01/10	12/31/12	20,181.25			5,447,633.30
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION					1,465,149.25	-	1,444,968.00	6,892,601.30
<u>DEPARTMENT OF COMMUNITY AFFAIRS</u>								
Local Efficiency Achievement Program	495-022-8030-667	50,000.00	01/01/21	12/31/21	9,615.42		50,000.00	9,615.42
Preserve NJ Historic Preservation Fund	xxx-022-xxxx-xxx	142,500.00	01/01/20	03/31/25	63,724.50			63,724.50
TOTAL DEPARTMENT OF COMMUNITY AFFAIRS					73,339.92	-	50,000.00	73,339.92
<u>DEPARTMENT OF HEALTH</u>								
Special Child Health Case/Case Management	100-046-4220-501	173,000.00	07/01/20	06/30/21	59,647.42		116,331.00	116,331.66
Special Child Health Case/Case Management	100-046-4220-501	168,400.00	07/01/21	06/30/22	47,771.24		23,373.00	47,771.24
Child Health Lead Exposure Program	100-046-4220-501	167,395.00	07/01/19	06/30/20	351.00			167,395.00
Child Health Lead Exposure Program	100-046-4220-501	144,349.00	07/01/20	06/30/21	123,301.72		144,349.00	144,349.00
Child Health Lead Exposure Program	100-046-4220-501	144,349.00	07/01/21	06/30/22	61,131.36		42,385.00	61,131.36
					292,202.74	-	326,438.00	536,978.26
ARCH Nurse Grant	100-046-4245-182	125,000.00	07/01/19	06/30/20	242.88			125,000.00
ARCH Nurse Grant	100-046-4245-182	125,000.00	07/01/20	06/30/21	86,566.08		125,000.00	125,000.00
ARCH Nurse Grant	100-046-4245-182	209,000.00	07/01/21	06/30/22	48,766.81		26,632.00	48,766.81
					135,575.77	-	151,632.00	298,766.81
Right to Know	100-046-4230-105	10,798.00	07/01/20	06/30/21	4,399.00		8,207.00	10,798.00
Right to Know	100-046-4230-105	10,798.00	07/01/21	06/30/22	5,788.82		2,699.50	5,788.82
					10,187.82	-	10,906.50	16,586.82
TOTAL DEPARTMENT OF HEALTH					437,966.33	-	488,976.50	852,331.89
(Continued)								

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

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 STATE</u>								
Early Voting Grant	100-074-2525-027	\$ 2,000,000.00	09/20/21	01/30/22	\$ 1,077,362.08		\$ 2,000,000.00	\$ 1,077,362.08
NJ 2020 Complete Count Commission	100-074-2505-135	60,373.00	11/01/19	06/30/20	10,000.00		15,093.00	31,066.24
TOTAL DEPARTMENT OF STATE					1,087,362.08	-	2,015,093.00	1,108,428.32
<u>DEPARTMENT OF HUMAN SERVICES</u>								
Alcohol and Drug Abuse	760-054-7700-001	335,089.00	01/01/20	12/31/20	65,854.66		86,297.00	335,089.00
Alcohol and Drug Abuse	100-054-7700-162	106,748.00	01/01/20	12/31/20	20,233.00		66,352.00	102,453.64
Alcohol and Drug Abuse	760-054-7700-001	520,388.00	01/01/21	12/31/21	397,896.06		100,345.00	397,896.06
Alcohol and Drug Abuse	100-054-7700-162	3,550.00	01/01/21	12/31/21	3,550.00		3,550.00	3,550.00
					487,533.72	-	256,544.00	838,988.70
Peer Grouping	xxx-054-xxxx-xxx	12,226.00	01/01/20	12/31/20	12,226.00		12,226.00	12,226.00
Peer Grouping	xxx-054-xxxx-xxx	7,974.00	01/01/21	12/31/21	4,907.10			4,907.10
					17,133.10	-	12,226.00	17,133.10
Medication Assisted Treatment (MAT)	100-054-7700-242	300,000.00	02/01/20	06/30/20	165,594.00		150,000.00	169,578.68
Medication Assisted Treatment (MAT)	100-054-7700-242	300,000.00	07/01/21	06/30/22	38,012.00		125,000.00	38,012.00
					203,606.00	-	275,000.00	207,590.68
Mental Health Administration	100-054-7700-029	12,000.00	07/01/20	6/31/21	6,000.00		9,000.00	12,000.00
Mental Health Administration	100-054-7700-029	12,000.00	07/01/21	6/31/22	3,000.00		3,000.00	3,000.00
					9,000.00	-	12,000.00	15,000.00
Area Plan Grant - Community Based Senior Programs	100-054-7530-036	384,126.00	01/01/20	12/31/20	21,512.31		48,509.00	361,197.42
Area Plan Grant - Community Based Senior Programs	100-054-7530-036	449,123.00	01/01/21	12/31/21	375,591.64		374,586.00	375,591.64
Area Plan Grant - Community Based Senior Programs	491-054-7530-009	149,902.00	01/01/21	12/31/21	122,646.22		84,622.00	122,646.22
					519,750.17	-	507,717.00	859,435.28
Area Plan Grant - Older Americans Act	100-054-7530-038	76,214.00	01/01/21	12/31/21	68,982.57		64,490.00	68,982.57
Personal Assistance Service Program (PASP)	100-054-7545-005	54,504.00	01/01/20	12/31/20	2,887.74		2,182.50	54,504.00
Personal Assistance Service Program (PASP)	100-054-7545-005	89,478.00	01/01/21	12/31/21	54,636.23		59,652.00	54,636.23
					57,523.97	-	61,834.50	109,140.23
Social Services for the Homeless	100-054-7550-072	619,962.00	01/01/19	12/31/19	70,556.10		174,814.00	465,980.87
Social Services for the Homeless	100-054-7550-072	298,700.00	01/01/21	12/31/21	187,251.73		117,026.00	187,251.73
					257,807.83	-	291,840.00	653,232.60
TOTAL DEPARTMENT OF HUMAN SERVICES					1,621,337.36	-	1,481,651.50	2,769,503.16
(Continued)								

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

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	\$	7,811.00	10/01/17	completion	\$ 309.06			\$ 7,811.00
Body Armor Replacement - Sheriff	718-066-1020-001		9,144.00	02/01/19	12/31/20	9,144.00			9,144.00
Body Armor Replacement - Sheriff	718-066-1020-001		8,473.00	12/01/19	12/31/20	8,473.00			8,473.00
Body Armor Replacement - Sheriff	718-066-1020-001		6,883.00	12/01/20	completion	6,843.00	\$	6,883.00	6,843.00
Body Armor Replacement - Corrections	718-066-1020-001		4,503.00	02/01/19	12/31/20	1,072.00			4,503.00
Body Armor Replacement - Corrections	718-066-1020-001		4,528.00	12/01/19	12/31/20	3,340.80			3,340.80
Body Armor Replacement - Corrections	718-066-1020-001		2,648.00	12/01/20	completion	2,648.00		2,648.00	2,648.00
						31,829.86	-	9,531.00	42,762.80
Drunk Driving Enforcement Fund	xxx-066-xxxx-xxx		20,000.00	07/01/19	06/30/20	1,131.61			20,000.00
Drunk Driving Enforcement Fund	xxx-066-xxxx-xxx		25,000.00	05/01/21	06/30/22	9,894.59		25,000.00	9,894.59
						11,026.20	-	25,000.00	29,894.59
Insurance Fraud Reimbursement Program	100-066-1020-305		77,404.85	01/01/20	12/31/20	13,961.93		29,253.57	77,404.85
Insurance Fraud Reimbursement Program	100-066-1020-305		98,883.00	01/01/21	12/31/21	58,598.49		37,873.76	58,598.49
						72,560.42	-	67,127.33	136,003.34
Body Worn Camera Program - Sheriff	100-066-1020-495		220,104.00	01/01/21	12/31/25	220,104.00		220,104.00	220,104.00
Operation Helping Hand	100-066-1000-200		91,550.00	09/01/19	08/31/20	35,318.78		76,050.00	66,732.89
Family Court Program	100-066-1500-021		102,685.00	01/01/20	12/31/20	30,622.75		51,705.85	102,685.00
Family Court Program	100-066-1500-021		141,848.00	01/01/21	12/31/21	40,815.00		40,815.00	40,815.00
						71,437.75	-	92,520.85	143,500.00
State/Community Partnership Program	100-066-1500-007		246,185.09	01/01/20	12/31/20	59,921.57		116,327.55	246,185.09
State/Community Partnership Program	100-066-1500-007		279,282.00	01/01/21	12/31/21	134,172.85		60,332.61	134,172.85
						194,094.42	-	176,660.16	380,357.94
Juvenile Detention Alternative Initiative	100-066-1500-237		107,649.31	01/01/20	12/31/20	33,750.61		64,169.60	107,649.31
Juvenile Detention Alternative Initiative	100-066-1500-237		120,000.00	01/01/21	12/31/21	75,777.56		54,920.60	75,777.56
						109,528.17	-	119,090.20	183,426.87
TOTAL DEPARTMENT OF LAW AND PUBLIC SAFETY						745,899.60	-	786,083.54	1,202,782.43
DEPARTMENT OF TREASURY									
Municipal Alliance	100-082-2000-044		133,362.00	10/01/20	06/30/21	102,826.82	\$ 74,715.31	130,078.07	129,077.31
Municipal Alliance	100-082-2000-044		177,815.00	07/01/21	06/30/22	40,925.13			40,925.13
						143,751.95	74,715.31	130,078.07	170,002.44
TOTAL DEPARTMENT OF TREASURY						143,751.95	74,715.31	130,078.07	170,002.44

(Continued)

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

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>											
Abused and Missing Children	100-016-xxxx-xxx	\$	3,234.00	01/01/19	12/31/19	\$	513.97		\$	3,234.00	
Abused and Missing Children	100-016-xxxx-xxx		2,430.00	01/01/20	12/31/20		93.58			2,081.38	
							607.55	-	-	5,315.38	
Youth Incentive Program	100-016-1620-013		57,663.00	01/01/21	12/31/21		37,377.74		\$	38,442.00	37,377.74
Human Services Planning Grant	100-016-1610-039		62,770.00	01/01/19	12/31/19		12,888.00				62,770.00
Human Services Planning Grant	100-016-1610-039		62,770.00	01/01/21	12/31/21		35,260.01			36,617.00	35,260.01
							48,148.01	-		36,617.00	98,030.01
Prevention Services	100-016-1630-024		300,000.00	07/01/19	06/30/20		18,868.00				295,116.00
Prevention Services	100-016-1630-024		300,000.00	01/01/20	12/31/20		236,986.00			125,000.00	300,000.00
Prevention Services	100-016-1630-024		300,000.00	01/01/21	12/31/21		82,755.00			175,000.00	82,755.00
							338,609.00	-		300,000.00	677,871.00
Child Advocacy Center Development Grant	100-016-1610-133		30,064.00	01/01/20	12/31/20		6,976.65				26,486.00
Child Advocacy Center Development Grant	100-016-1610-133		75,453.00	01/01/21	06/30/21		58,976.31			75,453.00	58,976.31
							65,952.96	-		75,453.00	85,462.31
TOTAL DEPARTMENT OF CHILDREN AND FAMILIES							490,695.26	-	450,512.00	904,056.44	
<u>DEPARTMENT OF MILITARY AND VETERANS AFFAIRS</u>											
Veterans Transportation	100-067-3610-058		60,000.00	07/01/19	06/30/20		26,840.69			15,000.00	60,000.00
Veterans Transportation	100-067-3610-058		30,000.00	07/01/21	06/30/22		6,944.00			15,000.00	6,944.00
							33,784.69	-		30,000.00	66,944.00
TOTAL DEPARTMENT OF MILITARY AND VETERANS AFFAIRS							33,784.69	-	30,000.00	66,944.00	
<u>DEPARTMENT OF AGRICULTURE</u>											
Preserve NJ Farmland	100-010-3380-102		226,104.45	01/01/21	12/31/21		226,104.45			226,104.45	226,104.45
Preserve NJ Farmland	100-010-3380-100		246,053.70	01/01/21	12/31/21		246,053.70			246,053.70	246,053.70
TOTAL DEPARTMENT OF AGRICULTURE							472,158.15	-	472,158.15	472,158.15	
<u>DEPARTMENT OF LABOR</u>											
Workforce Learning Link	767-062-4545-003		38,000.00	07/01/20	06/30/20		37,981.44			37,981.00	37,981.44
Workforce Learning Link	767-062-4545-003		35,000.00	07/01/21	06/30/21		7,083.30				7,083.30
							45,064.74	-		37,981.00	45,064.74
Work First New Jersey - GA/SNAP	100-062-4545-322		627,726.00	07/01/20	06/30/20		269,809.33			456,206.00	560,139.93
Work First New Jersey - GA/SNAP	100-062-4545-322		598,786.00	07/01/21	06/30/21		224,052.12			199,935.00	224,052.12
							493,861.45	-		656,141.00	784,192.05
TOTAL DEPARTMENT OF LABOR							538,926.19	-	694,122.00	829,256.79	

(Continued)

(Continued)

COUNTY OF GLOUCESTER
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

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	07/01/20	06/30/21	\$ 14,166.66		\$ 14,166.67	\$ 14,166.66
NJ Transit - Job Access and Reverse Commute	xxx-078-xxxx-xxx	110,000.00	07/01/21	06/30/22	28,333.34			28,333.34
					42,500.00	-	14,166.67	42,500.00
NJ Transit - Sr Citizens and Disabled Residents Transportation	xxx-078-xxxx-xxx	494,477.00	01/01/20	12/31/20	68,203.90		119,714.63	295,548.82
NJ Transit - Sr Citizens and Disabled Residents Transportation	xxx-078-xxxx-xxx	583,833.00	01/01/21	12/31/21	457,170.99		347,323.28	457,170.99
					525,374.89	-	467,037.91	752,719.81
Commissioner's Road Bridge 8-F-2	480-078-xxxx-xxx	3,695,000.00	06/01/20	06/01/25	95,578.80			95,578.80
Rowan Fossil Park Roadway Design	480-078-6320-AKC	757,768.00	07/13/18	12/31/21	255,614.09		87,104.20	527,918.41
Route 55 & Deptford Center Road	480-078-6320-ANS	350,000.00	10/25/18	12/31/21	130,132.50		145,430.70	161,530.85
Center Square Rd & Rt 295 Overpass	480-078-6300-HN1	500,000.00	11/02/18	12/31/21	264,062.12		188,070.85	264,062.12
Rt 45 & Berkley Road Mantua	480-078-6300-HZW	500,000.00	10/23/18	12/31/21	25,526.79		35,609.82	109,164.09
Rt 45 & Harrison Ave / Mt. Royal Rd	480-078-6300-HXK	500,000.00	10/29/18	12/31/21	28,514.66		93,970.82	219,678.99
Rowan Univ. 322 Downtown Intersection	480-078-6300-HXI	1,000,000.00	06/01/19	12/31/21	60,171.90		155,713.97	178,626.23
Rowan Univ. U.S. Rt 322 Bypass Study	480-078-6320-HQK	1,000,000.00	11/13/18	12/31/21	103,001.82		247,278.63	449,169.87
Gloucester County Bridge Rehab Project	480-078-6320-AMV	25,705.00	07/27/18	12/31/21	25,705.00			25,705.00
Rt 44 Truck Bypass & DuPont Port Rd	480-078-6320-Z46	5,200,000.00	06/28/18	12/31/21	2,797,850.41		1,823,007.66	3,539,041.10
Rt 44 Truck Bypass & DuPont Port Rd	480-078-6320-ANJ	4,000,000.00	06/28/18	12/31/21	1,410,975.00		601,678.17	4,000,000.00
Clayton-Williamstown Rd Tuckahoe to Fries	480-078-6300-HBR	798,000.00	03/25/20	09/22/21	293,496.63		315,298.67	315,298.67
Bike Trail Construction	480-078-6300-HBR	500,000.00	2015	12/31/21	40,040.00		29,295.00	40,040.00
Resurface CR610 from Tuckahoe to Fries Mill	480-078-6300-HBR	1,100,000.00	2018	12/31/21	1,100,000.00		1,100,000.00	1,100,000.00
					1,433,536.63	-	1,444,593.67	1,455,338.67
2018 State Funded Road and Bridge Projects	480-078-6320-AMY	8,822,862.00	2018	12/31/21	229,665.18			8,777,205.37
2019 State Funded Road and Bridge Projects	480-078-6320-ANT	8,837,064.00	2019	12/31/21	289,009.10		480,674.15	7,147,821.83
2020 State Funded Road and Bridge Projects	480-078-6320-AN3	14,876,191.00	2020	12/31/21	1,721,329.08		940,637.09	7,038,839.97
2021 State Funded Road and Bridge Projects	480-078-6320-AOI	8,891,694.00	2021	12/31/21	1,141,447.84		7,508,761.63	1,141,447.84
					3,381,451.20	-	8,930,072.87	24,105,315.01
TOTAL DEPARTMENT OF TRANSPORTATION					10,579,995.81	-	14,233,735.94	35,926,348.95
TOTAL STATE FINANCIAL ASSISTANCE					\$ 17,690,366.59	\$ 74,715.31	\$ 22,277,378.70	\$ 51,267,753.79

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

COUNTY OF GLOUCESTERNotes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2021**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, 2021. The County is defined in note 1 to the County's basic financial statements included in our separately issued report dated October 5, 2022. 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 October 5, 2022. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3: INDIRECT COST RATE

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

Note 4: RELATIONSHIP TO FINANCIAL STATEMENTS

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

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund	\$ 2,917,149		\$ 2,917,149
Federal and State Grant Fund	27,797,200	\$ 11,696,718	39,493,918
Trust Fund		1,472,158	1,472,158
General Capital Fund	419,489	4,521,491	4,940,980
	<u>\$ 31,133,838</u>	<u>\$ 17,690,367</u>	<u>\$ 48,824,205</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, 2021

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 516 of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)? yes X no

Identification of major programs:

Assistance Listings Number(s)

21.027

21.023

14.218

17.258
17.259
17.278

21.019

97.036

Name of Federal Program or Cluster

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

COVID-19 Emergency Rental Assistance Program

Community Development Block Grants / Entitlement Grants Cluster

WIOA Cluster:
Adult Program
Youth Activities
Dislocated Workers Formula Grants

COVID-19 Coronavirus Relief Fund

Public Assistance Grants

Dollar threshold used to distinguish between type A and type B programs: \$ 934,015

Auditee qualified as low-risk auditee? X yes no n/a

COUNTY OF GLOUCESTER
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2021

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:

GMIS Number(s)

Name of State Program

100-074-2525-027

Early Voting Grant

100-042-4875-421

Preserve NJ Green Acres

480-078-6300-HBR

NJDOT - Clayton-Williamstown Road

100-010-3380-100/102

Preserve NJ Farmland

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no n/a

COUNTY OF GLOUCESTER
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

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

13000

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

A handwritten signature in black ink, appearing to read "Michael J. Welding", with a stylized flourish at the end.

Michael J. Welding
Certified Public Accountant
Registered Municipal Accountant