

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
111 Cash - Unrestricted	\$571,200	\$1,620,886		\$3,629,491	\$129,029
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted	\$24,758	\$3,107,035		\$15,861	
114 Cash - Tenant Security Deposits	\$46,243	\$78,675			
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$642,201	\$4,806,596	\$0	\$3,645,352	\$129,029
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects					
124 Accounts Receivable - Other Government		\$122,625		\$776,860	\$17,725
125 Accounts Receivable - Miscellaneous	\$8,063	\$77,577		\$265,431	
126 Accounts Receivable - Tenants	\$146,606	\$127,171		\$12,119	\$15,232
126.1 Allowance for Doubtful Accounts -Tenants	-\$107,006	-\$98,448		-\$12,119	-\$5,692
126.2 Allowance for Doubtful Accounts - Other	\$0	-\$85,870		\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$47,663	\$143,055	\$0	\$1,042,291	\$27,265
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	\$37,573	\$67,632		\$17,970	\$1,903
143 Inventories				\$4,856	

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
143.1 Allowance for Obsolete Inventories				\$0	
144 Inter Program Due From	\$284,192	\$660,619		\$873,165	
145 Assets Held for Sale					
150 Total Current Assets	\$1,011,629	\$5,677,902	\$0	\$5,583,634	\$158,197
161 Land	\$439,000	\$762,449			
162 Buildings	\$25,117,950	\$33,144,120			
163 Furniture, Equipment & Machinery - Dwellings	\$445,492	\$413,434			
164 Furniture, Equipment & Machinery - Administration	\$1,265,882			\$332,449	\$15,939
165 Leasehold Improvements				\$222,379	
166 Accumulated Depreciation	-\$22,960,352	-\$13,815,232		-\$411,482	-\$15,939
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$4,307,972	\$20,504,771	\$0	\$143,346	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets		\$488,664			
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$4,307,972	\$20,993,435	\$0	\$143,346	\$0
200 Deferred Outflow of Resources	\$807,084			\$546,126	\$104,087
290 Total Assets and Deferred Outflow of Resources	\$6,126,685	\$26,671,337	\$0	\$6,273,106	\$262,284

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
311 Bank Overdraft					
312 Accounts Payable <= 90 Days		\$220,380		\$25,850	\$3,676
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable		\$116,308			
322 Accrued Compensated Absences - Current Portion	\$28,968			\$61,785	
324 Accrued Contingency Liability	\$13,596	\$24,073		\$10,035	\$1,472
325 Accrued Interest Payable		\$217,028			
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government	\$60,744	\$9,400		\$3,928	
341 Tenant Security Deposits	\$46,243	\$78,675			
342 Unearned Revenue	\$15,089	\$17,282		\$14,868	\$5,513
343 Current Portion of Long-term Debt - Capital		\$236,316			
344 Current Portion of Long-term Debt - Operating Borrowings	\$87,341				
345 Other Current Liabilities	\$127,720	\$208,989		\$58,376	\$24,005
346 Accrued Liabilities - Other		\$36,110		\$39,300	
347 Inter Program - Due To	\$238,916	\$806,644		\$827	\$10,310
348 Loan Liability - Current					
310 Total Current Liabilities	\$618,617	\$1,971,205	\$0	\$214,969	\$44,976
351 Long-term Debt, Net of Current - Capital Projects/Mortgage		\$7,742,897			
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other	\$24,757	\$100,653			
354 Accrued Compensated Absences - Non Current	\$14,064			\$30,013	
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
357 Accrued Pension and OPEB Liabilities	\$3,861,843			\$4,431,090	\$479,730
350 Total Non-Current Liabilities	\$3,900,664	\$7,843,550	\$0	\$4,461,103	\$479,730
300 Total Liabilities	\$4,519,281	\$9,814,755	\$0	\$4,676,072	\$524,706
400 Deferred Inflow of Resources	\$994,747			\$659,409	\$133,144
508.4 Net Investment in Capital Assets	\$4,307,973	\$5,801,993		\$143,346	
511.4 Restricted Net Position					
512.4 Unrestricted Net Position	-\$3,695,316	\$11,054,589	\$0	\$794,279	-\$395,566
513 Total Equity - Net Assets / Position	\$612,657	\$16,856,582	\$0	\$937,625	-\$395,566
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$6,126,685	\$26,671,337	\$0	\$6,273,106	\$262,284

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
111 Cash - Unrestricted	\$21,725		\$31,789		\$69,753
112 Cash - Restricted - Modernization and Development					\$0
113 Cash - Other Restricted	\$18,707		\$261,717		\$0
114 Cash - Tenant Security Deposits					\$0
115 Cash - Restricted for Payment of Current Liabilities					\$0
100 Total Cash	\$40,432	\$0	\$293,506	\$0	\$69,753
121 Accounts Receivable - PHA Projects					\$0
122 Accounts Receivable - HUD Other Projects			\$98,747	\$6,497	\$0
124 Accounts Receivable - Other Government		\$8,758			\$0
125 Accounts Receivable - Miscellaneous			\$9,177		\$0
126 Accounts Receivable - Tenants		\$0			\$0
126.1 Allowance for Doubtful Accounts -Tenants		\$0			\$0
126.2 Allowance for Doubtful Accounts - Other		\$0	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					\$0
128 Fraud Recovery					\$0
128.1 Allowance for Doubtful Accounts - Fraud					\$0
129 Accrued Interest Receivable					\$0
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$8,758	\$107,924	\$6,497	\$0
131 Investments - Unrestricted					\$0
132 Investments - Restricted					\$0
135 Investments - Restricted for Payment of Current Liability					\$0
142 Prepaid Expenses and Other Assets			\$21,221		\$37
143 Inventories					\$0
143.1 Allowance for Obsolete Inventories					\$0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
144 Inter Program Due From					\$0
145 Assets Held for Sale					\$0
150 Total Current Assets	\$40,432	\$8,758	\$422,651	\$6,497	\$69,790
161 Land					\$0
162 Buildings					\$0
163 Furniture, Equipment & Machinery - Dwellings					\$0
164 Furniture, Equipment & Machinery - Administration			\$150,861		\$0
165 Leasehold Improvements					\$0
166 Accumulated Depreciation			-\$150,089		\$0
167 Construction in Progress					\$0
168 Infrastructure					\$0
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$772	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					\$0
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					\$0
173 Grants Receivable - Non Current					\$0
174 Other Assets					\$0
176 Investments in Joint Ventures					\$0
180 Total Non-Current Assets	\$0	\$0	\$772	\$0	\$0
200 Deferred Outflow of Resources			\$1,131,914		\$6,506
290 Total Assets and Deferred Outflow of Resources	\$40,432	\$8,758	\$1,555,337	\$6,497	\$76,296
311 Bank Overdraft					\$0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
312 Accounts Payable <= 90 Days					\$0
313 Accounts Payable >90 Days Past Due					\$0
321 Accrued Wage/Payroll Taxes Payable					\$0
322 Accrued Compensated Absences - Current Portion			\$37,294		\$0
324 Accrued Contingency Liability			\$18,797		\$105
325 Accrued Interest Payable					\$0
331 Accounts Payable - HUD PHA Programs	\$1,531				\$36,906
332 Account Payable - PHA Projects					\$0
333 Accounts Payable - Other Government					\$0
341 Tenant Security Deposits					\$0
342 Unearned Revenue					\$2,832
343 Current Portion of Long-term Debt - Capital					\$0
344 Current Portion of Long-term Debt - Operating Borrowings					\$0
345 Other Current Liabilities		\$592	\$295,188		\$1,616
346 Accrued Liabilities - Other					\$0
347 Inter Program - Due To	\$12,091	\$8,166	\$117,240	\$6,497	\$2,358
348 Loan Liability - Current					\$0
310 Total Current Liabilities	\$13,622	\$8,758	\$468,519	\$6,497	\$43,817
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					\$0
352 Long-term Debt, Net of Current - Operating Borrowings					\$0
353 Non-current Liabilities - Other			\$153,451		\$0
354 Accrued Compensated Absences - Non Current			\$18,105		\$0
355 Loan Liability - Non Current					\$0
356 FASB 5 Liabilities					\$0
357 Accrued Pension and OPEB Liabilities			\$5,261,373		\$43,375

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
350 Total Non-Current Liabilities	\$0	\$0	\$5,432,929	\$0	\$43,375
300 Total Liabilities	\$13,622	\$8,758	\$5,901,448	\$6,497	\$87,192
400 Deferred Inflow of Resources			\$1,376,461		\$7,733
508.4 Net Investment in Capital Assets			\$772		\$0
511.4 Restricted Net Position	\$18,707		\$105,385		\$0
512.4 Unrestricted Net Position	\$8,103	\$0	-\$5,828,729	\$0	-\$18,629
513 Total Equity - Net Assets / Position	\$26,810	\$0	-\$5,722,572	\$0	-\$18,629
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$40,432	\$8,758	\$1,555,337	\$6,497	\$76,296

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	\$32,116	\$6,105,989		\$6,105,989
112 Cash - Restricted - Modernization and Development	\$356	\$356		\$356
113 Cash - Other Restricted		\$3,428,078		\$3,428,078
114 Cash - Tenant Security Deposits		\$124,918		\$124,918
115 Cash - Restricted for Payment of Current Liabilities				
100 Total Cash	\$32,472	\$9,659,341	\$0	\$9,659,341
121 Accounts Receivable - PHA Projects				
122 Accounts Receivable - HUD Other Projects		\$105,244		\$105,244
124 Accounts Receivable - Other Government		\$925,968		\$925,968
125 Accounts Receivable - Miscellaneous	\$27,560	\$387,808		\$387,808
126 Accounts Receivable - Tenants		\$301,128		\$301,128
126.1 Allowance for Doubtful Accounts -Tenants		-\$223,265		-\$223,265
126.2 Allowance for Doubtful Accounts - Other	\$0	-\$85,870		-\$85,870
127 Notes, Loans, & Mortgages Receivable - Current				
128 Fraud Recovery				
128.1 Allowance for Doubtful Accounts - Fraud				
129 Accrued Interest Receivable				
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$27,560	\$1,411,013	\$0	\$1,411,013
131 Investments - Unrestricted				
132 Investments - Restricted				
135 Investments - Restricted for Payment of Current Liability				
142 Prepaid Expenses and Other Assets	\$4,155	\$150,491		\$150,491
143 Inventories		\$4,856		\$4,856
143.1 Allowance for Obsolete Inventories		\$0		\$0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
144 Inter Program Due From		\$1,817,976	-\$1,817,976	\$0
145 Assets Held for Sale				
150 Total Current Assets	\$64,187	\$13,043,677	-\$1,817,976	\$11,225,701
161 Land		\$1,201,449		\$1,201,449
162 Buildings		\$58,262,070		\$58,262,070
163 Furniture, Equipment & Machinery - Dwellings		\$858,926		\$858,926
164 Furniture, Equipment & Machinery - Administration	\$133,197	\$1,898,328		\$1,898,328
165 Leasehold Improvements	\$171,773	\$394,152		\$394,152
166 Accumulated Depreciation	-\$222,715	-\$37,575,809		-\$37,575,809
167 Construction in Progress				
168 Infrastructure				
160 Total Capital Assets, Net of Accumulated Depreciation	\$82,255	\$25,039,116	\$0	\$25,039,116
171 Notes, Loans and Mortgages Receivable - Non-Current				
172 Notes, Loans, & Mortgages Receivable - Non Current - Past				
173 Grants Receivable - Non Current				
174 Other Assets		\$488,664		\$488,664
176 Investments in Joint Ventures				
180 Total Non-Current Assets	\$82,255	\$25,527,780	\$0	\$25,527,780
200 Deferred Outflow of Resources	\$390,645	\$2,986,362		\$2,986,362
290 Total Assets and Deferred Outflow of Resources	\$537,087	\$41,557,819	-\$1,817,976	\$39,739,843
311 Bank Overdraft				

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
312 Accounts Payable <= 90 Days	\$127,525	\$377,431		\$377,431
313 Accounts Payable >90 Days Past Due				
321 Accrued Wage/Payroll Taxes Payable		\$116,308		\$116,308
322 Accrued Compensated Absences - Current Portion	\$11,269	\$139,316		\$139,316
324 Accrued Contingency Liability	\$5,682	\$73,760		\$73,760
325 Accrued Interest Payable		\$217,028		\$217,028
331 Accounts Payable - HUD PHA Programs		\$38,437		\$38,437
332 Account Payable - PHA Projects				
333 Accounts Payable - Other Government		\$74,072		\$74,072
341 Tenant Security Deposits		\$124,918		\$124,918
342 Unearned Revenue		\$55,584		\$55,584
343 Current Portion of Long-term Debt - Capital		\$236,316		\$236,316
344 Current Portion of Long-term Debt - Operating Borrowings		\$87,341		\$87,341
345 Other Current Liabilities	\$90,008	\$806,494		\$806,494
346 Accrued Liabilities - Other		\$75,410		\$75,410
347 Inter Program - Due To	\$614,927	\$1,817,976	-\$1,817,976	\$0
348 Loan Liability - Current				
310 Total Current Liabilities	\$849,411	\$4,240,391	-\$1,817,976	\$2,422,415
351 Long-term Debt, Net of Current - Capital Projects/Mortgage		\$7,742,897		\$7,742,897
352 Long-term Debt, Net of Current - Operating Borrowings				
353 Non-current Liabilities - Other		\$278,861		\$278,861
354 Accrued Compensated Absences - Non Current	\$5,471	\$67,653		\$67,653
355 Loan Liability - Non Current				
356 FASB 5 Liabilities				
357 Accrued Pension and OPEB Liabilities	\$2,086,864	\$16,164,275		\$16,164,275

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
350 Total Non-Current Liabilities	\$2,092,335	\$24,253,686	\$0	\$24,253,686
300 Total Liabilities	\$2,941,746	\$28,494,077	-\$1,817,976	\$26,676,101
400 Deferred Inflow of Resources	\$457,526	\$3,629,020		\$3,629,020
508.4 Net Investment in Capital Assets	\$82,256	\$10,336,340		\$10,336,340
511.4 Restricted Net Position		\$124,092		\$124,092
512.4 Unrestricted Net Position	-\$2,944,441	-\$1,025,710		-\$1,025,710
513 Total Equity - Net Assets / Position	-\$2,862,185	\$9,434,722	\$0	\$9,434,722
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$537,087	\$41,557,819	-\$1,817,976	\$39,739,843

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
70300 Net Tenant Rental Revenue	\$925,782	\$1,547,990			
70400 Tenant Revenue - Other	\$4,473	\$9,918			\$59,741
70500 Total Tenant Revenue	\$930,255	\$1,557,908	\$0	\$0	\$59,741
70600 HUD PHA Operating Grants	\$1,164,346		\$53,677		
70610 Capital Grants	\$147,121				
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants	\$9,384	\$1,966,998			\$193,061
71100 Investment Income - Unrestricted		\$602		\$5,469	\$8
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue	\$67,607	\$328,663		\$1,198,971	\$10
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$2,318,713	\$3,854,171	\$53,677	\$1,204,440	\$252,820
91100 Administrative Salaries	\$137,430		\$26,879	\$402,604	\$20,000

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
91200 Auditing Fees	\$12,400	\$61,270		\$5,200	\$800
91300 Management Fee	\$335,725				
91310 Book-keeping Fee	\$23,003	\$6,893			
91400 Advertising and Marketing	\$551	\$78		\$4,492	
91500 Employee Benefit contributions - Administrative	\$107,885		\$26,798	\$863,633	\$5,000
91600 Office Expenses	\$19,997	\$33,804		\$107,254	\$734
91700 Legal Expense	\$3,024	\$35,672		\$43,420	
91800 Travel	\$2,327			\$21,670	\$2,788
91810 Allocated Overhead					
91900 Other	\$3,333	\$994,907		\$4,360	\$953
91000 Total Operating - Administrative	\$645,675	\$1,132,624	\$53,677	\$1,452,633	\$30,275
92000 Asset Management Fee					
92100 Tenant Services - Salaries	\$73,062				\$41,171
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services	\$77,407				\$53,810
92400 Tenant Services - Other	\$1,699	\$290,469			\$75,390
92500 Total Tenant Services	\$152,168	\$290,469	\$0	\$0	\$170,371
93100 Water	\$62,893	\$40,297			
93200 Electricity	\$89,278	\$88,388			
93300 Gas	\$71,571	\$55,444			
93400 Fuel	\$194				
93500 Labor					
93600 Sewer	\$118,330	\$129,413			
93700 Employee Benefit Contributions - Utilities					

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
93800 Other Utilities Expense					
93000 Total Utilities	\$342,266	\$313,542	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor	\$308,610			\$10,590	
94200 Ordinary Maintenance and Operations - Materials and	\$68,764	\$921,664		\$2,082	\$206
94300 Ordinary Maintenance and Operations Contracts	\$213,992	\$217,995		\$5,360	\$577
94500 Employee Benefit Contributions - Ordinary Maintenance	\$325,745	\$707		\$10,589	
94000 Total Maintenance	\$917,111	\$1,140,366	\$0	\$28,621	\$783
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs	\$219,421				
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$219,421	\$0	\$0	\$0	\$0
96110 Property Insurance	\$103,351	\$1,208		\$9,444	\$6,234
96120 Liability Insurance	\$15,954	\$145,832		\$16,287	
96130 Workmen's Compensation	\$21,194	\$6,832		\$14,661	\$1,733
96140 All Other Insurance	\$22,258	\$450		\$4,106	
96100 Total insurance Premiums	\$162,757	\$154,322	\$0	\$44,498	\$7,967
96200 Other General Expenses		\$36,988			
96210 Compensated Absences	\$10,040			\$6,335	
96300 Payments in Lieu of Taxes	\$60,744	\$22,975			
96400 Bad debt - Tenant Rents	\$17,906	\$15,000		\$160	\$1,692
96500 Bad debt - Mortgages					

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$88,690	\$74,963	\$0	\$6,495	\$1,692
96710 Interest of Mortgage (or Bonds) Payable		\$304,138			
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs		\$33,597			
96700 Total Interest Expense and Amortization Cost	\$0	\$337,735	\$0	\$0	\$0
96900 Total Operating Expenses	\$2,528,088	\$3,444,021	\$53,677	\$1,532,247	\$211,088
97000 Excess of Operating Revenue over Operating Expenses	-\$209,375	\$410,150	\$0	-\$327,807	\$41,732
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments					
97350 HAP Portability-In					
97400 Depreciation Expense	\$935,006	\$993,926		\$15,372	\$1,518
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$3,463,094	\$4,437,947	\$53,677	\$1,547,619	\$212,606
10010 Operating Transfer In					
10020 Operating transfer Out					

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$1,144,381	-\$583,776	\$0	-\$343,179	\$40,214
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$1,589,195	\$17,370,949	\$0	\$914,818	-\$341,210
11040 Prior Period Adjustments, Equity Transfers and	\$167,843	\$69,409		\$365,986	-\$94,570
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
11190 Unit Months Available	3120				
11210 Number of Unit Months Leased	3066				
11270 Excess Cash	\$129,424				
11610 Land Purchases	\$0				
11620 Building Purchases	\$13,584				
11630 Furniture & Equipment - Dwelling Purchases	\$15,250				
11640 Furniture & Equipment - Administrative Purchases	\$101,979				
11650 Leasehold Improvements Purchases	\$0				
11660 Infrastructure Purchases	\$0				
13510 CFFP Debt Service Payments	\$0				
13901 Replacement Housing Factor Funds	\$0				

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
70300 Net Tenant Rental Revenue					\$0
70400 Tenant Revenue - Other					\$0
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$592,892	\$116,074	\$17,212,333	\$78,052	\$132,938
70610 Capital Grants					\$0
70710 Management Fee					\$0
70720 Asset Management Fee					\$0
70730 Book Keeping Fee					\$0
70740 Front Line Service Fee					\$0
70750 Other Fees					\$0
70700 Total Fee Revenue					\$0
70800 Other Government Grants					\$0
71100 Investment Income - Unrestricted			\$103		\$9
71200 Mortgage Interest Income					\$0
71300 Proceeds from Disposition of Assets Held for Sale					\$0
71310 Cost of Sale of Assets					\$0
71400 Fraud Recovery			\$9,727		\$1,949
71500 Other Revenue			\$3,804		\$0
71600 Gain or Loss on Sale of Capital Assets					\$0
72000 Investment Income - Restricted					\$0
70000 Total Revenue	\$592,892	\$116,074	\$17,225,967	\$78,052	\$134,896
91100 Administrative Salaries	\$14,832		\$726,784		\$4,385
91200 Auditing Fees	\$420		\$20,580		\$1,500

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
91300 Management Fee		\$10,552			\$0
91310 Book-keeping Fee					\$0
91400 Advertising and Marketing	\$56		\$2,723		\$21
91500 Employee Benefit contributions - Administrative	\$14,747		\$722,588		\$4,335
91600 Office Expenses	\$3,295		\$161,433		\$1,136
91700 Legal Expense	\$16		\$784		\$0
91800 Travel	\$45		\$2,199	\$855	\$0
91810 Allocated Overhead					\$0
91900 Other	\$113		\$5,519		\$19
91000 Total Operating - Administrative	\$33,524	\$10,552	\$1,642,610	\$855	\$11,396
92000 Asset Management Fee					\$0
92100 Tenant Services - Salaries				\$37,205	\$0
92200 Relocation Costs					\$0
92300 Employee Benefit Contributions - Tenant Services				\$37,488	\$0
92400 Tenant Services - Other				\$2,504	\$0
92500 Total Tenant Services	\$0	\$0	\$0	\$77,197	\$0
93100 Water					\$0
93200 Electricity					\$0
93300 Gas					\$0
93400 Fuel					\$0
93500 Labor					\$0
93600 Sewer					\$0
93700 Employee Benefit Contributions - Utilities					\$0
93800 Other Utilities Expense					\$0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
93000 Total Utilities	\$0	\$0	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor					\$0
94200 Ordinary Maintenance and Operations - Materials and	\$12		\$572		\$4
94300 Ordinary Maintenance and Operations Contracts	\$13		\$649		\$0
94500 Employee Benefit Contributions - Ordinary Maintenance					\$0
94000 Total Maintenance	\$25	\$0	\$1,221	\$0	\$4
95100 Protective Services - Labor					\$0
95200 Protective Services - Other Contract Costs					\$0
95300 Protective Services - Other					\$0
95500 Employee Benefit Contributions - Protective Services					\$0
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance	\$40		\$1,981		\$0
96120 Liability Insurance	\$310		\$15,208		\$0
96130 Workmen's Compensation	\$586		\$28,737		\$156
96140 All Other Insurance	\$436		\$21,364		\$0
96100 Total insurance Premiums	\$1,372	\$0	\$67,290	\$0	\$156
96200 Other General Expenses	\$884		\$43,327		\$0
96210 Compensated Absences					\$0
96300 Payments in Lieu of Taxes					\$0
96400 Bad debt - Tenant Rents					\$0
96500 Bad debt - Mortgages					\$0
96600 Bad debt - Other					\$0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
96800 Severance Expense					\$0
96000 Total Other General Expenses	\$884	\$0	\$43,327	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable					\$0
96720 Interest on Notes Payable (Short and Long Term)					\$0
96730 Amortization of Bond Issue Costs					\$0
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$35,805	\$10,552	\$1,754,448	\$78,052	\$11,556
97000 Excess of Operating Revenue over Operating Expenses	\$557,087	\$105,522	\$15,471,519	\$0	\$123,340
97100 Extraordinary Maintenance					\$0
97200 Casualty Losses - Non-capitalized					\$0
97300 Housing Assistance Payments	\$528,996	\$105,522	\$15,636,862		\$114,171
97350 HAP Portability-In					\$0
97400 Depreciation Expense	\$10		\$478		\$0
97500 Fraud Losses					\$0
97600 Capital Outlays - Governmental Funds					\$0
97700 Debt Principal Payment - Governmental Funds					\$0
97800 Dwelling Units Rent Expense					\$0
90000 Total Expenses	\$564,811	\$116,074	\$17,391,788	\$78,052	\$125,727
10010 Operating Transfer In					\$0
10020 Operating transfer Out					\$0
10030 Operating Transfers from/to Primary Government					\$0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
10040 Operating Transfers from/to Component Unit					\$0
10050 Proceeds from Notes, Loans and Bonds					\$0
10060 Proceeds from Property Sales					\$0
10070 Extraordinary Items, Net Gain/Loss					\$0
10080 Special Items (Net Gain/Loss)					\$0
10091 Inter Project Excess Cash Transfer In					\$0
10092 Inter Project Excess Cash Transfer Out					\$0
10093 Transfers between Program and Project - In					\$0
10094 Transfers between Project and Program - Out					\$0
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$28,081	\$0	-\$165,821	\$0	\$9,169
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	-\$9,658	\$0	-\$5,802,635	\$0	-\$28,180
11040 Prior Period Adjustments, Equity Transfers and	\$8,387		\$245,884		\$382
11050 Changes in Compensated Absence Balance					\$0
11060 Changes in Contingent Liability Balance					\$0
11070 Changes in Unrecognized Pension Transition Liability					\$0
11080 Changes in Special Term/Severance Benefits Liability					\$0
11090 Changes in Allowance for Doubtful Accounts - Dwelling					\$0
11100 Changes in Allowance for Doubtful Accounts - Other					\$0
11170 Administrative Fee Equity			-\$5,827,957		\$0
11180 Housing Assistance Payments Equity			\$105,385		\$0
11190 Unit Months Available	624		23424		180

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.856 Lower Income Housing Assistance Program_Section 8 Moderate
11210 Number of Unit Months Leased	608		20112		153
11270 Excess Cash					\$0
11610 Land Purchases					\$0
11620 Building Purchases					\$0
11630 Furniture & Equipment - Dwelling Purchases					\$0
11640 Furniture & Equipment - Administrative Purchases					\$0
11650 Leasehold Improvements Purchases					\$0
11660 Infrastructure Purchases					\$0
13510 CFFP Debt Service Payments					\$0
13901 Replacement Housing Factor Funds					\$0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue		\$2,473,772		\$2,473,772
70400 Tenant Revenue - Other		\$74,132		\$74,132
70500 Total Tenant Revenue	\$0	\$2,547,904	\$0	\$2,547,904
70600 HUD PHA Operating Grants		\$19,350,312		\$19,350,312
70610 Capital Grants		\$147,121		\$147,121
70710 Management Fee	\$335,725	\$335,725	-\$335,725	\$0
70720 Asset Management Fee				
70730 Book Keeping Fee	\$23,003	\$23,003	-\$23,003	\$0
70740 Front Line Service Fee				
70750 Other Fees				
70700 Total Fee Revenue	\$358,728	\$358,728	-\$358,728	\$0
70800 Other Government Grants		\$2,169,443		\$2,169,443
71100 Investment Income - Unrestricted	\$978	\$7,169		\$7,169
71200 Mortgage Interest Income				
71300 Proceeds from Disposition of Assets Held for Sale				
71310 Cost of Sale of Assets				
71400 Fraud Recovery		\$11,676		\$11,676
71500 Other Revenue	\$27,560	\$1,626,615		\$1,626,615
71600 Gain or Loss on Sale of Capital Assets				
72000 Investment Income - Restricted				
70000 Total Revenue	\$387,266	\$26,218,968	-\$358,728	\$25,860,240
91100 Administrative Salaries	\$227,074	\$1,559,988		\$1,559,988
91200 Auditing Fees		\$102,170		\$102,170

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
91300 Management Fee		\$346,277	-\$335,725	\$10,552
91310 Book-keeping Fee		\$29,896	-\$23,003	\$6,893
91400 Advertising and Marketing	\$367	\$8,288		\$8,288
91500 Employee Benefit contributions - Administrative	\$223,195	\$1,968,181		\$1,968,181
91600 Office Expenses	\$27,260	\$354,913		\$354,913
91700 Legal Expense	\$1,080	\$83,996		\$83,996
91800 Travel	\$5,688	\$35,572		\$35,572
91810 Allocated Overhead				
91900 Other	\$1,303	\$1,010,507		\$1,010,507
91000 Total Operating - Administrative	\$485,967	\$5,499,788	-\$358,728	\$5,141,060
92000 Asset Management Fee				
92100 Tenant Services - Salaries		\$151,438		\$151,438
92200 Relocation Costs				
92300 Employee Benefit Contributions - Tenant Services		\$168,705		\$168,705
92400 Tenant Services - Other		\$370,062		\$370,062
92500 Total Tenant Services	\$0	\$690,205	\$0	\$690,205
93100 Water		\$103,190		\$103,190
93200 Electricity		\$177,666		\$177,666
93300 Gas		\$127,015		\$127,015
93400 Fuel		\$194		\$194
93500 Labor				
93600 Sewer		\$247,743		\$247,743
93700 Employee Benefit Contributions - Utilities				
93800 Other Utilities Expense				

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
93000 Total Utilities	\$0	\$655,808	\$0	\$655,808
94100 Ordinary Maintenance and Operations - Labor		\$319,200		\$319,200
94200 Ordinary Maintenance and Operations - Materials and	\$1,506	\$994,810		\$994,810
94300 Ordinary Maintenance and Operations Contracts	\$1,468	\$440,054		\$440,054
94500 Employee Benefit Contributions - Ordinary Maintenance		\$337,041		\$337,041
94000 Total Maintenance	\$2,974	\$2,091,105	\$0	\$2,091,105
95100 Protective Services - Labor				
95200 Protective Services - Other Contract Costs		\$219,421		\$219,421
95300 Protective Services - Other				
95500 Employee Benefit Contributions - Protective Services				
95000 Total Protective Services	\$0	\$219,421	\$0	\$219,421
96110 Property Insurance	\$6,152	\$128,410		\$128,410
96120 Liability Insurance		\$193,591		\$193,591
96130 Workmen's Compensation	\$10,019	\$83,918		\$83,918
96140 All Other Insurance		\$48,614		\$48,614
96100 Total insurance Premiums	\$16,171	\$454,533	\$0	\$454,533
96200 Other General Expenses		\$81,199		\$81,199
96210 Compensated Absences		\$16,375		\$16,375
96300 Payments in Lieu of Taxes		\$83,719		\$83,719
96400 Bad debt - Tenant Rents		\$34,758		\$34,758
96500 Bad debt - Mortgages				
96600 Bad debt - Other				

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
96800 Severance Expense				
96000 Total Other General Expenses	\$0	\$216,051	\$0	\$216,051
96710 Interest of Mortgage (or Bonds) Payable		\$304,138		\$304,138
96720 Interest on Notes Payable (Short and Long Term)				
96730 Amortization of Bond Issue Costs		\$33,597		\$33,597
96700 Total Interest Expense and Amortization Cost	\$0	\$337,735	\$0	\$337,735
96900 Total Operating Expenses	\$505,112	\$10,164,646	-\$358,728	\$9,805,918
97000 Excess of Operating Revenue over Operating Expenses	-\$117,846	\$16,054,322	\$0	\$16,054,322
97100 Extraordinary Maintenance				
97200 Casualty Losses - Non-capitalized				
97300 Housing Assistance Payments		\$16,385,551		\$16,385,551
97350 HAP Portability-In				
97400 Depreciation Expense	\$11,494	\$1,957,804		\$1,957,804
97500 Fraud Losses				
97600 Capital Outlays - Governmental Funds				
97700 Debt Principal Payment - Governmental Funds				
97800 Dwelling Units Rent Expense				
90000 Total Expenses	\$516,606	\$28,508,001	-\$358,728	\$28,149,273
10010 Operating Transfer In				
10020 Operating transfer Out				
10030 Operating Transfers from/to Primary Government				

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
10040 Operating Transfers from/to Component Unit				
10050 Proceeds from Notes, Loans and Bonds				
10060 Proceeds from Property Sales				
10070 Extraordinary Items, Net Gain/Loss				
10080 Special Items (Net Gain/Loss)				
10091 Inter Project Excess Cash Transfer In				
10092 Inter Project Excess Cash Transfer Out				
10093 Transfers between Program and Project - In				
10094 Transfers between Project and Program - Out				
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$129,340	-\$2,289,033	\$0	-\$2,289,033
11020 Required Annual Debt Principal Payments	\$0	\$0		\$0
11030 Beginning Equity	-\$2,865,397	\$10,827,882		\$10,827,882
11040 Prior Period Adjustments, Equity Transfers and	\$132,552	\$895,873		\$895,873
11050 Changes in Compensated Absence Balance				
11060 Changes in Contingent Liability Balance				
11070 Changes in Unrecognized Pension Transition Liability				
11080 Changes in Special Term/Severance Benefits Liability				
11090 Changes in Allowance for Doubtful Accounts - Dwelling				
11100 Changes in Allowance for Doubtful Accounts - Other				
11170 Administrative Fee Equity		-\$5,827,957		-\$5,827,957
11180 Housing Assistance Payments Equity		\$105,385		\$105,385
11190 Unit Months Available		27348		27348

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2021

	COCC	Subtotal	ELIM	Total
11210 Number of Unit Months Leased		23939		23939
11270 Excess Cash		\$129,424		\$129,424
11610 Land Purchases	\$0	\$0		\$0
11620 Building Purchases	\$0	\$13,584		\$13,584
11630 Furniture & Equipment - Dwelling Purchases	\$0	\$15,250		\$15,250
11640 Furniture & Equipment - Administrative Purchases	\$0	\$101,979		\$101,979
11650 Leasehold Improvements Purchases	\$0	\$0		\$0
11660 Infrastructure Purchases	\$0	\$0		\$0
13510 CFFP Debt Service Payments	\$0	\$0		\$0
13901 Replacement Housing Factor Funds	\$0	\$0		\$0