

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
111 Cash - Unrestricted	\$2,012,393	\$261,984		\$2,937,063	\$71,972
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		\$3,229,949	\$27,474	\$16,198	
114 Cash - Tenant Security Deposits	\$46,933	\$81,613			
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$2,059,326	\$3,573,546	\$27,474	\$2,953,261	\$71,972
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects	\$0				
124 Accounts Receivable - Other Government		\$55,307		\$1,663,539	\$47,375
125 Accounts Receivable - Miscellaneous	\$13,806	\$221,592		\$158,269	
126 Accounts Receivable - Tenants	\$227,771	\$165,843		\$12,119	\$17,215
126.1 Allowance for Doubtful Accounts -Tenants	-\$129,287	-\$137,400		-\$12,119	-\$6,368
126.2 Allowance for Doubtful Accounts - Other	\$0	-\$85,870	\$0	\$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	\$112,290	\$219,472	\$0	\$1,821,808	\$58,222
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets		\$112,129		\$3,123	
143 Inventories				\$4,856	

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	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	\$601,744			\$1,990,000	
145 Assets Held for Sale					
150 Total Current Assets	\$2,773,360	\$3,905,147	\$27,474	\$6,773,048	\$130,194
161 Land	\$439,000	\$762,449			
162 Buildings	\$25,471,043	\$33,224,016			
163 Furniture, Equipment & Machinery - Dwellings	\$467,829	\$509,077			
164 Furniture, Equipment & Machinery - Administration	\$1,321,916	\$33,749		\$383,546	\$15,939
165 Leasehold Improvements				\$222,379	
166 Accumulated Depreciation	-\$23,836,902	-\$14,819,391		-\$429,250	-\$15,939
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$3,862,886	\$19,709,900	\$0	\$176,675	\$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		\$532,462			
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$3,862,886	\$20,242,362	\$0	\$176,675	\$0
200 Deferred Outflow of Resources	\$922,192			\$631,623	\$116,745
290 Total Assets and Deferred Outflow of Resources	\$7,558,438	\$24,147,509	\$27,474	\$7,581,346	\$246,939

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	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		\$270,823		\$7,333	\$5,040
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable		\$707,301		\$165,335	
322 Accrued Compensated Absences - Current Portion	\$29,692			\$65,220	
324 Accrued Contingency Liability	\$21,068	\$38,207		\$16,650	\$2,864
325 Accrued Interest Payable		\$678,090			
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government	\$65,092	\$7,039		\$30,902	
341 Tenant Security Deposits	\$46,933	\$81,613			
342 Unearned Revenue	\$8,967	\$21,023	\$27,474	\$14,868	\$7,988
343 Current Portion of Long-term Debt - Capital		\$251,839			
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities	\$233,259	\$265		\$595	\$31,011
346 Accrued Liabilities - Other		\$121,438		\$41,900	
347 Inter Program - Due To	\$1,975,871				
348 Loan Liability - Current					
310 Total Current Liabilities	\$2,380,882	\$2,177,638	\$27,474	\$342,803	\$46,903
351 Long-term Debt, Net of Current - Capital Projects/Mortgage		\$7,022,730			
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					
354 Accrued Compensated Absences - Non Current	\$15,988			\$35,135	
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: 12/31/2022

	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	\$4,814,545			\$5,908,857	\$586,830
350 Total Non-Current Liabilities	\$4,830,533	\$7,022,730	\$0	\$5,943,992	\$586,830
300 Total Liabilities	\$7,211,415	\$9,200,368	\$27,474	\$6,286,795	\$633,733
400 Deferred Inflow of Resources	\$895,300			\$585,541	\$122,209
508.4 Net Investment in Capital Assets	\$3,862,887	\$5,007,121		\$176,674	
511.4 Restricted Net Position					
512.4 Unrestricted Net Position	-\$4,411,164	\$9,940,020	\$0	\$532,336	-\$509,003
513 Total Equity - Net Assets / Position	-\$548,277	\$14,947,141	\$0	\$709,010	-\$509,003
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$7,558,438	\$24,147,509	\$27,474	\$7,581,346	\$246,939

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
111 Cash - Unrestricted	\$58,992		\$508,754		
112 Cash - Restricted - Modernization and Development					\$1,276
113 Cash - Other Restricted	\$77,651		\$167,594		
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$136,643	\$0	\$676,348	\$0	\$1,276
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects			\$36,059	\$4,858	
124 Accounts Receivable - Other Government		\$1,734			
125 Accounts Receivable - Miscellaneous			\$9,177		
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants			\$0		
126.2 Allowance for Doubtful Accounts - Other		\$0	\$0	\$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	\$0	\$1,734	\$45,236	\$4,858	\$0
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets					
143 Inventories					
143.1 Allowance for Obsolete Inventories					

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
144 Inter Program Due From				\$8,381	
145 Assets Held for Sale					
150 Total Current Assets	\$136,643	\$1,734	\$721,584	\$13,239	\$1,276
161 Land					
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration			\$150,861		\$179,744
165 Leasehold Improvements					\$171,773
166 Accumulated Depreciation			-\$150,577		-\$237,312
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$284	\$0	\$114,205
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$0	\$0	\$284	\$0	\$114,205
200 Deferred Outflow of Resources	\$3,078		\$1,286,988		\$437,633
290 Total Assets and Deferred Outflow of Resources	\$139,721	\$1,734	\$2,008,856	\$13,239	\$553,114
311 Bank Overdraft					

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
312 Accounts Payable <= 90 Days			\$4,276		\$129,112
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable					
322 Accrued Compensated Absences - Current Portion			\$36,304		
324 Accrued Contingency Liability			\$29,930		\$12,119
325 Accrued Interest Payable					\$9,281
331 Accounts Payable - HUD PHA Programs	\$6,254		\$2,513		
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue			\$1,810		
343 Current Portion of Long-term Debt - Capital					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities	\$2,553	\$844	\$330,872		\$105,124
346 Accrued Liabilities - Other					
347 Inter Program - Due To		\$890		\$13,239	\$610,125
348 Loan Liability - Current					
310 Total Current Liabilities	\$8,807	\$1,734	\$405,705	\$13,239	\$865,761
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other			\$137,002		
354 Accrued Compensated Absences - Non Current			\$19,549		\$6,525
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities	\$35,303		\$6,537,827		\$2,481,804

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
350 Total Non-Current Liabilities	\$35,303	\$0	\$6,694,378	\$0	\$2,488,329
300 Total Liabilities	\$44,110	\$1,734	\$7,100,083	\$13,239	\$3,354,090
400 Deferred Inflow of Resources	\$2,031		\$1,237,793		\$416,931
508.4 Net Investment in Capital Assets			\$284		\$114,206
511.4 Restricted Net Position	\$77,651		\$30,592		
512.4 Unrestricted Net Position	\$15,929	\$0	-\$6,359,896	\$0	-\$3,332,113
513 Total Equity - Net Assets / Position	\$93,580	\$0	-\$6,329,020	\$0	-\$3,217,907
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$139,721	\$1,734	\$2,008,856	\$13,239	\$553,114

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	Subtotal	ELIM	Total
111 Cash - Unrestricted	\$5,851,158		\$5,851,158
112 Cash - Restricted - Modernization and Development	\$1,276		\$1,276
113 Cash - Other Restricted	\$3,518,866		\$3,518,866
114 Cash - Tenant Security Deposits	\$128,546		\$128,546
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	\$9,499,846	\$0	\$9,499,846
121 Accounts Receivable - PHA Projects			
122 Accounts Receivable - HUD Other Projects	\$40,917		\$40,917
124 Accounts Receivable - Other Government	\$1,767,955		\$1,767,955
125 Accounts Receivable - Miscellaneous	\$402,844		\$402,844
126 Accounts Receivable - Tenants	\$422,948		\$422,948
126.1 Allowance for Doubtful Accounts -Tenants	-\$285,174		-\$285,174
126.2 Allowance for Doubtful Accounts - Other	-\$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	\$2,263,620	\$0	\$2,263,620
131 Investments - Unrestricted			
132 Investments - Restricted			
135 Investments - Restricted for Payment of Current Liability			
142 Prepaid Expenses and Other Assets	\$115,252		\$115,252
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: 12/31/2022

	Subtotal	ELIM	Total
144 Inter Program Due From	\$2,600,125	-\$2,600,125	\$0
145 Assets Held for Sale			
150 Total Current Assets	\$14,483,699	-\$2,600,125	\$11,883,574
161 Land	\$1,201,449		\$1,201,449
162 Buildings	\$58,695,059		\$58,695,059
163 Furniture, Equipment & Machinery - Dwellings	\$976,906		\$976,906
164 Furniture, Equipment & Machinery - Administration	\$2,085,755		\$2,085,755
165 Leasehold Improvements	\$394,152		\$394,152
166 Accumulated Depreciation	-\$39,489,371		-\$39,489,371
167 Construction in Progress			
168 Infrastructure			
160 Total Capital Assets, Net of Accumulated Depreciation	\$23,863,950	\$0	\$23,863,950
171 Notes, Loans and Mortgages Receivable - Non-Current			
172 Notes, Loans, & Mortgages Receivable - Non Current - Past			
173 Grants Receivable - Non Current			
174 Other Assets	\$532,462		\$532,462
176 Investments in Joint Ventures			
180 Total Non-Current Assets	\$24,396,412	\$0	\$24,396,412
200 Deferred Outflow of Resources	\$3,398,259		\$3,398,259
290 Total Assets and Deferred Outflow of Resources	\$42,278,370	-\$2,600,125	\$39,678,245
311 Bank Overdraft			

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	Subtotal	ELIM	Total
312 Accounts Payable <= 90 Days	\$416,584		\$416,584
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable	\$872,636		\$872,636
322 Accrued Compensated Absences - Current Portion	\$131,216		\$131,216
324 Accrued Contingency Liability	\$120,838		\$120,838
325 Accrued Interest Payable	\$687,371		\$687,371
331 Accounts Payable - HUD PHA Programs	\$8,767		\$8,767
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government	\$103,033		\$103,033
341 Tenant Security Deposits	\$128,546		\$128,546
342 Unearned Revenue	\$82,130		\$82,130
343 Current Portion of Long-term Debt - Capital	\$251,839		\$251,839
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities	\$704,523		\$704,523
346 Accrued Liabilities - Other	\$163,338		\$163,338
347 Inter Program - Due To	\$2,600,125	-\$2,600,125	\$0
348 Loan Liability - Current			
310 Total Current Liabilities	\$6,270,946	-\$2,600,125	\$3,670,821
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$7,022,730		\$7,022,730
352 Long-term Debt, Net of Current - Operating Borrowings			
353 Non-current Liabilities - Other	\$137,002		\$137,002
354 Accrued Compensated Absences - Non Current	\$77,197		\$77,197
355 Loan Liability - Non Current			
356 FASB 5 Liabilities			
357 Accrued Pension and OPEB Liabilities	\$20,365,166		\$20,365,166

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	Subtotal	ELIM	Total
350 Total Non-Current Liabilities	\$27,602,095	\$0	\$27,602,095
300 Total Liabilities	\$33,873,041	-\$2,600,125	\$31,272,916
400 Deferred Inflow of Resources	\$3,259,805		\$3,259,805
508.4 Net Investment in Capital Assets	\$9,161,172		\$9,161,172
511.4 Restricted Net Position	\$108,243		\$108,243
512.4 Unrestricted Net Position	-\$4,123,891		-\$4,123,891
513 Total Equity - Net Assets / Position	\$5,145,524	\$0	\$5,145,524
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$42,278,370	-\$2,600,125	\$39,678,245

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	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	\$1,014,097	\$1,334,286			
70400 Tenant Revenue - Other	\$3,108	\$16,565			\$54,071
70500 Total Tenant Revenue	\$1,017,205	\$1,350,851	\$0	\$0	\$54,071
70600 HUD PHA Operating Grants	\$1,216,974		\$110,726		
70610 Capital Grants	\$360,036				
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		\$2,314,659			\$218,275
71100 Investment Income - Unrestricted		\$434		\$11,065	\$10
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery	\$5,479				
71500 Other Revenue	\$59,586	\$421,867		\$1,382,092	
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$2,659,280	\$4,087,811	\$110,726	\$1,393,157	\$272,356
91100 Administrative Salaries	\$165,403		\$54,398	\$415,853	\$20,000

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	Project Total	6.1 Component Unit - Discretely Presented	14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local
91200 Auditing Fees	\$14,900	\$63,090		\$4,800	\$800
91300 Management Fee	\$287,286	\$21,477			
91310 Book-keeping Fee	\$23,206	\$7,178			
91400 Advertising and Marketing	\$420	\$134		\$6,934	
91500 Employee Benefit contributions - Administrative	\$196,015		\$56,328	\$987,280	\$5,000
91600 Office Expenses	\$31,360	\$37,133		\$111,667	\$973
91700 Legal Expense	\$17,969	\$23,878		\$25,906	
91800 Travel	\$1,121			\$27,856	\$3,687
91810 Allocated Overhead					
91900 Other	\$5,756	\$1,119,890		\$17,415	\$770
91000 Total Operating - Administrative	\$743,436	\$1,272,780	\$110,726	\$1,597,711	\$31,230
92000 Asset Management Fee					
92100 Tenant Services - Salaries	\$74,698				\$55,812
92200 Relocation Costs	\$5,539				
92300 Employee Benefit Contributions - Tenant Services	\$88,428				\$82,886
92400 Tenant Services - Other	\$4,513	\$304,328		\$406	\$93,001
92500 Total Tenant Services	\$173,178	\$304,328	\$0	\$406	\$231,699
93100 Water	\$77,158	\$45,008			
93200 Electricity	\$85,718	\$85,791			
93300 Gas	\$81,587	\$62,532			
93400 Fuel	\$1,505	\$287			
93500 Labor					
93600 Sewer	\$126,593	\$145,494			
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: 12/31/2022

	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	\$372,561	\$339,112	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor	\$283,286			\$26,203	
94200 Ordinary Maintenance and Operations - Materials and	\$54,813	\$940,616		\$1,838	\$169
94300 Ordinary Maintenance and Operations Contracts	\$206,670	\$149,933		\$4,169	\$1,029
94500 Employee Benefit Contributions - Ordinary Maintenance	\$336,575			\$28,049	
94000 Total Maintenance	\$881,344	\$1,090,549	\$0	\$60,259	\$1,198
95100 Protective Services - Labor	\$8,896				
95200 Protective Services - Other Contract Costs	\$212,006	\$124,875			
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$220,902	\$124,875	\$0	\$0	\$0
96110 Property Insurance	\$85,495	\$405		\$2,274	\$1,578
96120 Liability Insurance	\$19,788	\$215,554		\$20,444	
96130 Workmen's Compensation	\$26,520	\$9,474		\$18,745	\$2,290
96140 All Other Insurance	\$10,199	\$450		\$2,705	
96100 Total insurance Premiums	\$142,002	\$225,883	\$0	\$44,168	\$3,868
96200 Other General Expenses		\$41,487			
96210 Compensated Absences	\$4,256			\$7,018	
96300 Payments in Lieu of Taxes	\$65,092	\$23,435			
96400 Bad debt - Tenant Rents	\$22,281	\$38,952			\$676
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: 12/31/2022

	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	\$91,629	\$103,874	\$0	\$7,018	\$676
96710 Interest of Mortgage (or Bonds) Payable		\$302,405			
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs		\$32,926			
96700 Total Interest Expense and Amortization Cost	\$0	\$335,331	\$0	\$0	\$0
96900 Total Operating Expenses	\$2,625,052	\$3,796,732	\$110,726	\$1,709,562	\$268,671
97000 Excess of Operating Revenue over Operating Expenses	\$34,228	\$291,079	\$0	-\$316,405	\$3,685
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments					
97350 HAP Portability-In					
97400 Depreciation Expense	\$876,326	\$1,004,159		\$17,769	\$0
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$3,501,378	\$4,800,891	\$110,726	\$1,727,331	\$268,671
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: 12/31/2022

	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	-\$842,098	-\$713,080	\$0	-\$334,174	\$3,685
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$293,821	\$15,660,221	\$0	\$1,043,184	-\$512,688
11040 Prior Period Adjustments, Equity Transfers and	\$0				
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: 12/31/2022

	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	3094				
11270 Excess Cash	\$175,886				
11610 Land Purchases	\$0				
11620 Building Purchases	\$346,344				
11630 Furniture & Equipment - Dwelling Purchases	\$5,950				
11640 Furniture & Equipment - Administrative Purchases	\$5,950				
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: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$652,801	\$115,567	\$17,100,891	\$66,643	
70610 Capital Grants					\$46,547
70710 Management Fee					\$287,287
70720 Asset Management Fee					
70730 Book Keeping Fee					\$21,263
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					\$308,550
70800 Other Government Grants					
71100 Investment Income - Unrestricted	\$6				\$1,584
71200 Mortgage Interest Income			\$274		
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery			\$15,156		\$17,467
71500 Other Revenue			\$4,641		
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$652,807	\$115,567	\$17,120,962	\$66,643	\$374,148
91100 Administrative Salaries	\$14,640		\$717,361		\$245,182
91200 Auditing Fees	\$1,400		\$20,000		

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
91300 Management Fee		\$10,483			
91310 Book-keeping Fee					
91400 Advertising and Marketing	\$9		\$449		\$126
91500 Employee Benefit contributions - Administrative	\$17,300		\$847,709		\$290,423
91600 Office Expenses	\$3,520		\$172,387		\$28,068
91700 Legal Expense	\$167		\$8,207		\$592
91800 Travel			\$7,512	\$649	\$9,559
91810 Allocated Overhead					
91900 Other	\$307		\$15,048		\$2,621
91000 Total Operating - Administrative	\$37,343	\$10,483	\$1,788,673	\$649	\$576,571
92000 Asset Management Fee					
92100 Tenant Services - Salaries				\$30,568	
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services				\$33,816	
92400 Tenant Services - Other				\$1,610	\$591
92500 Total Tenant Services	\$0	\$0	\$0	\$65,994	\$591
93100 Water					
93200 Electricity					
93300 Gas					
93400 Fuel					
93500 Labor					
93600 Sewer					
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: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
93000 Total Utilities	\$0	\$0	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor					\$20
94200 Ordinary Maintenance and Operations - Materials and			\$1,685		\$1,186
94300 Ordinary Maintenance and Operations Contracts	\$34				\$3,416
94500 Employee Benefit Contributions - Ordinary Maintenance					
94000 Total Maintenance	\$34	\$0	\$1,685	\$0	\$4,622
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance	\$15		\$492		\$1,576
96120 Liability Insurance	\$386		\$18,928		
96130 Workmen's Compensation	\$710		\$34,596		\$11,398
96140 All Other Insurance	\$200		\$9,787		
96100 Total insurance Premiums	\$1,311	\$0	\$63,803	\$0	\$12,974
96200 Other General Expenses	\$596		\$11,531		
96210 Compensated Absences			\$454		\$1,904
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
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: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
96800 Severance Expense					
96000 Total Other General Expenses	\$596	\$0	\$11,985	\$0	\$1,904
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$39,284	\$10,483	\$1,866,146	\$66,643	\$596,662
97000 Excess of Operating Revenue over Operating Expenses	\$613,523	\$105,084	\$15,254,816	\$0	-\$222,514
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments	\$540,171	\$105,084	\$15,514,763		
97350 HAP Portability-In					
97400 Depreciation Expense			\$488		\$14,597
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$579,455	\$115,567	\$17,381,397	\$66,643	\$611,259
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: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
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	\$73,352	\$0	-\$260,435	\$0	-\$237,111
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$20,228	\$0	-\$6,068,585	\$0	-\$2,980,796
11040 Prior Period Adjustments, Equity Transfers and					\$0
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			-\$6,359,612		
11180 Housing Assistance Payments Equity			\$30,592		
11190 Unit Months Available			23488		0

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	14.879 Mainstream Vouchers	14.239 HOME Investment Partnerships Program	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	COCC
11210 Number of Unit Months Leased			19090		0
11270 Excess Cash					
11610 Land Purchases					\$0
11620 Building Purchases					\$0
11630 Furniture & Equipment - Dwelling Purchases					\$0
11640 Furniture & Equipment - Administrative Purchases					\$46,547
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: 12/31/2022

	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	\$2,348,383		\$2,348,383
70400 Tenant Revenue - Other	\$73,744		\$73,744
70500 Total Tenant Revenue	\$2,422,127	\$0	\$2,422,127
70600 HUD PHA Operating Grants	\$19,263,602		\$19,263,602
70610 Capital Grants	\$406,583		\$406,583
70710 Management Fee	\$287,287	-\$287,287	\$0
70720 Asset Management Fee			
70730 Book Keeping Fee	\$21,263	-\$21,263	\$0
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue	\$308,550	-\$308,550	\$0
70800 Other Government Grants	\$2,532,934		\$2,532,934
71100 Investment Income - Unrestricted	\$13,099		\$13,099
71200 Mortgage Interest Income	\$274		\$274
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery	\$38,102		\$38,102
71500 Other Revenue	\$1,868,186		\$1,868,186
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$26,853,457	-\$308,550	\$26,544,907
91100 Administrative Salaries	\$1,632,837		\$1,632,837
91200 Auditing Fees	\$104,990		\$104,990

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	Subtotal	ELIM	Total
91300 Management Fee	\$319,246	-\$287,287	\$31,959
91310 Book-keeping Fee	\$30,384	-\$21,263	\$9,121
91400 Advertising and Marketing	\$8,072		\$8,072
91500 Employee Benefit contributions - Administrative	\$2,400,055		\$2,400,055
91600 Office Expenses	\$385,108		\$385,108
91700 Legal Expense	\$76,719		\$76,719
91800 Travel	\$50,384		\$50,384
91810 Allocated Overhead			
91900 Other	\$1,161,807		\$1,161,807
91000 Total Operating - Administrative	\$6,169,602	-\$308,550	\$5,861,052
92000 Asset Management Fee			
92100 Tenant Services - Salaries	\$161,078		\$161,078
92200 Relocation Costs	\$5,539		\$5,539
92300 Employee Benefit Contributions - Tenant Services	\$205,130		\$205,130
92400 Tenant Services - Other	\$404,449		\$404,449
92500 Total Tenant Services	\$776,196	\$0	\$776,196
93100 Water	\$122,166		\$122,166
93200 Electricity	\$171,509		\$171,509
93300 Gas	\$144,119		\$144,119
93400 Fuel	\$1,792		\$1,792
93500 Labor			
93600 Sewer	\$272,087		\$272,087
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: 12/31/2022

	Subtotal	ELIM	Total
93000 Total Utilities	\$711,673	\$0	\$711,673
94100 Ordinary Maintenance and Operations - Labor	\$309,509		\$309,509
94200 Ordinary Maintenance and Operations - Materials and	\$1,000,307		\$1,000,307
94300 Ordinary Maintenance and Operations Contracts	\$365,251		\$365,251
94500 Employee Benefit Contributions - Ordinary Maintenance	\$364,624		\$364,624
94000 Total Maintenance	\$2,039,691	\$0	\$2,039,691
95100 Protective Services - Labor	\$8,896		\$8,896
95200 Protective Services - Other Contract Costs	\$336,881		\$336,881
95300 Protective Services - Other			
95500 Employee Benefit Contributions - Protective Services			
95000 Total Protective Services	\$345,777	\$0	\$345,777
96110 Property Insurance	\$91,835		\$91,835
96120 Liability Insurance	\$275,100		\$275,100
96130 Workmen's Compensation	\$103,733		\$103,733
96140 All Other Insurance	\$23,341		\$23,341
96100 Total insurance Premiums	\$494,009	\$0	\$494,009
96200 Other General Expenses	\$53,614		\$53,614
96210 Compensated Absences	\$13,632		\$13,632
96300 Payments in Lieu of Taxes	\$88,527		\$88,527
96400 Bad debt - Tenant Rents	\$61,909		\$61,909
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: 12/31/2022

	Subtotal	ELIM	Total
96800 Severance Expense			
96000 Total Other General Expenses	\$217,682	\$0	\$217,682
96710 Interest of Mortgage (or Bonds) Payable	\$302,405		\$302,405
96720 Interest on Notes Payable (Short and Long Term)			
96730 Amortization of Bond Issue Costs	\$32,926		\$32,926
96700 Total Interest Expense and Amortization Cost	\$335,331	\$0	\$335,331
96900 Total Operating Expenses	\$11,089,961	-\$308,550	\$10,781,411
97000 Excess of Operating Revenue over Operating Expenses	\$15,763,496	\$0	\$15,763,496
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments	\$16,160,018		\$16,160,018
97350 HAP Portability-In			
97400 Depreciation Expense	\$1,913,339		\$1,913,339
97500 Fraud Losses			
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$29,163,318	-\$308,550	\$28,854,768
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: 12/31/2022

	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
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$2,309,861	\$0	-\$2,309,861
11020 Required Annual Debt Principal Payments	\$0		\$0
11030 Beginning Equity	\$7,455,385		\$7,455,385
11040 Prior Period Adjustments, Equity Transfers and	\$0		\$0
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	-\$6,359,612		-\$6,359,612
11180 Housing Assistance Payments Equity	\$30,592		\$30,592
11190 Unit Months Available	26608		26608

Gloucester County Housing Authority (NJ204)

Deptford, NJ

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit

Fiscal Year End: 12/31/2022

	Subtotal	ELIM	Total
11210 Number of Unit Months Leased	22184		22184
11270 Excess Cash	\$175,886		\$175,886
11610 Land Purchases	\$0		\$0
11620 Building Purchases	\$346,344		\$346,344
11630 Furniture & Equipment - Dwelling Purchases	\$5,950		\$5,950
11640 Furniture & Equipment - Administrative Purchases	\$52,497		\$52,497
11650 Leasehold Improvements Purchases	\$0		\$0
11660 Infrastructure Purchases	\$0		\$0
13510 CFFP Debt Service Payments	\$0		\$0
13901 Replacement Housing Factor Funds	\$0		\$0