

**COVER PAGE  
COUNTY OF UNION  
WORKFIRST NEW JERSEY REQUEST FOR PROPOSALS**

**A. AGENCY INFORMATION**

Agency Name: UNION COUNTY COLLEGE  
Authorized Signatory: Dr. Margaret M. McMenamin, President  
Mailing Address: 1033 Springfield Avenue  
Cranford, NJ 07016  
Telephone Number: (908) 709-7100  
Fax Number: (908) 709-0527  
Email: mcmenamin@ucc.edu

**B. AUTHORIZED TRAINING SITE:**

Training Site Name: UNION COUNTY COLLEGE  
Site Manager: Lisa Raudelunas Hiscano, Ed.D., MBA  
Site Address: 40 West Jersey Street, Elizabeth, NJ 07202  
232 East Second Street, Plainfield, NJ 07060  
Telephone Number: (908) 965-2358 / (908) 965-6025  
Fax Number: (908) 965-6010  
Email: hiscano@ucc.edu and cewd-budget@ucc.edu  
Hours of Operation: 8:30am --- 10:00pm

**C. AUTHORIZED FISCAL REPRESENTATIVE**

Fiscal Representative: Lynne Welch  
Title: Vice President of Financial Affairs & Treasurer  
Address: 1033 Springfield Avenue  
Cranford, NJ 07016  
Telephone Number: (908) 709-7167  
Fax Number: (908) 709-7071  
Email: welch@ucc.edu

**D. TYPE OF AGENCY**

- ☐ Not-for-Profit 501(c)(3)      ☒ Public Institution  
☐ Private for Profit I      ☐ Public / Government  
☐ Other

Federal ID #: 22-1515-225

Authorized Signatory: \_\_\_\_\_

(Signature Required)

Date: \_\_\_\_\_

*Margaret M. McMenamin*

6/2/2020

WORKFIRST NEW JERSEY 2019 RFP

# ATTACHMENT A

PROGRAM SUMMARY BUDGET

# PROPOSAL SUMMARY BUDGET PAGE

AGENCY NAME: UNION COUNTY COLLEGE

## A. PROGRAM SERVICES (Check All that Apply)

### TANF

- ☐ Job Search  
☐ Community Work Experience Program  
☐ CWEP Transitional  
☒ CWEP + Education Directly Related to Employment  
☒ CWEP + Job Skills Directly Related to Employment  
☒ CWEP + Satisfactory School Attendance-Cert. of General Equiv.

### GA/SNAP

- ☐ Job Readiness/Life Skills  
☐ Community Work Experience Program  
 CWEP Transitional  
☒ CWEP combined ABE, HSE, ESL

### AREA SERVED

- ☒ Eastern Union County    ☒ Western Union County

## B. FUNDING SUMMARY

EMPLOYMENT DIRECTED ACTIVITIES	BENCHMARK FEE	REQUESTED FUNDING			
		East	LOS	West	LOS
<b><u>TANF</u></b>					
Job Search	\$600	0	0	0	0
Community Work Experience Program	\$2,400	0	0	0	0
CWEP Transitional	\$800	0	0	0	0
CWEP + Education Directly Related to Employment	\$2,250	\$202,500	90	\$67,500	30
CWEP + Job Skills Directly Related to Employment	\$2,250	\$22,500	10	\$22,500	10
CWEP + Satisfactory School Attendance-Cert. of General Equiv.	\$2,250	\$27,000	12	\$11,250	5
<b><u>GA/SNAP</u></b>					
Job Readiness/Life Skills	\$600	0	0	0	0
Community Work Experience Program	\$2,400	0	0	0	0
CWEP Transitional	\$800	0	0	0	0
CWEP combined ABE, HSE, and ESL	\$2,250	\$65,250	29	\$22,500	10
<b><u>Placement and Retention Benchmarks</u></b>					
Placement in Unsubsidized Employment	\$750	\$26,250	35	\$10,500	14
Retention- 90 days	\$500	\$9,000	18	\$3,500	7
TABE Testing Services	\$50	\$750	15	\$250	5
<b>TOTAL REQUESTED FUNDING</b>		<b>\$353,250</b>	<b>209</b>	<b>\$138,000</b>	<b>81</b>
<b>TOTAL FUNDING</b>		<b>\$491,250</b>			

In the "Requested Funding Columns" please indicate the amount of funding requested per each activity / by geographical area. The total requested funding will be the basis for the Micro-Block Grant.

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## EXECUTIVE SUMMARY

The Center for Economic and Workforce Development (CEWD) at Union County College proposes to deliver a Work First New Jersey (WFNJ) program that builds upon its significant experience in providing adult basic education and workforce development services to low-income GA and TANF populations throughout Union County, including high school dropouts, English language learners, ex-offenders, and other adults and out-of-school youth with limited work experience and barriers to employment. CEWD will draw on this experience, current research in the college-transition and adult basic education fields, highly qualified staff, and existing partnerships with other college departments, community agencies, employers, unions, and funders, to implement a high-quality, integrated system of educational services, occupational training and student support programs.

Union County College's Center for Economic and Workforce Development (CEWD) proposes to continue to implement WorkFirst New Jersey "To Work" activities, which will:

- Provide educational and occupational training programs combined with community work experiences and student support services to eligible single parents and abled bodied adults designed to lead clients to economic self-sufficiency.
- Support the transition of students from one "To Work" activity, to paid employment, occupational training or continued educational programs.
- Leverage resources and partnerships throughout Union County to support the placement of WFNJ participants at nonprofit worksites that support the development of job search and job maintenance skills and habits and encourage participants to successfully perform in today's job market.
- Encourage participants to (a) develop an educational and career portfolio/ Individual Employability Plan (IEP); (b) develop relevant skills to enable them to move upward educationally and to gain employment; (c) connect to a support system for educational and career advancement; and (d) connect to community agencies to help alleviate barriers to success.

Services will be provided on the Union County College campuses in Elizabeth and Plainfield, with work sites distributed throughout the County. This proposal requests \$491,250 with a scaled alternative budget if funds are provided at the \$440,750 level.

## **SECTION 1. AGENCY DESCRIPTION**

### **A. and B. Brief Organizational History, Goal & Overall Purpose**

Union County College has a remarkable history as New Jersey's first community college. The College has lived three separate lives since its birth in 1933 as a one-room night school in a Union County high school. The College that was known by such names as Union County Junior College, Union Junior College, and Union College over the past eight decades is now Union County College, an open access comprehensive community college serving more than 9,000 credit and 9,000 non-credit students at three full service campuses, in Plainfield, Cranford and Elizabeth, and satellite campuses in Rahway and Scotch Plains, ensuring convenient access to programs for all Union County residents. The college mission is to empower students to achieve their goals by providing access to high quality and affordable higher education. As a comprehensive community college with a diverse student population, we provide career programs, transfer programs, ESL, developmental education, and lifelong- learning opportunities, with a focus on excellence in all that we do. The College has an open admission policy and is focused on educational excellence and the achievement of equity among the various populations served. The College strives to promote in students a sense of responsibility for their own development and an understanding of their obligations as members of a democratic society. The College fosters in students the desire to learn, the ability to think clearly and express themselves effectively, the habit of analytical and reflective thought, and an awareness of themselves, their heritage, other cultures, and their environment. Union received re-accreditation by the Middle States Commission on Higher Education in July 2017.

Union County College offers two-year Associate degrees, one-year diploma programs and certificates, in fifty disciplines. In addition, the College provides expansive continuing education and workforce development programs. These programs include work readiness and soft skills training, computer basics, ESL, adult basic skills (literacy and numeracy) and short-term certificate/occupational training programs. In Fiscal Year 18-19, **119** GA and TANF students were served through WFNJ funding. In addition, **2,844** students were served by the Center for Economic and Workforce Development (CEWD) through other programs including ITAs, Displaced Homemaker, NJ Youth Corps, Trade Act, Division of Vocational and Rehabilitation Services (DVRS), WIOA Title II and ESL Levels 1 and 2.

Union is considered a Hispanic Serving Institution (HSI) as defined by Title V, Part A of the U.S. Higher Education Act, as a result of serving high numbers of students traditionally underrepresented in higher education. In Fall 2018, almost two-thirds (66.1%) of credit students were from racial and ethnic groups traditionally underrepresented in higher education; more than one third (38.2%) were Hispanic and almost one third (27.9%) were Black. Union students are predominately low and moderate income. Forty one percent (41.4%) of all Union students qualify for need-based financial aid (Pell grants), with 58.3% of the First Time Full Time (FTFT) cohort being eligible. The racial and socioeconomic makeup of the non-credit students varies by program. With few exceptions, CEWD students are very low income. A high percentage are single parents. At the Center the largest cohort of students are of Hispanic descent (57%) followed by Black African Americans (28%) and over 60% are females.

Union County College has campuses in Cranford, Elizabeth, and Plainfield, and an academic presence in Scotch Plains and Rahway. An increasing number of students are also taking classes online. Before the Covid-19 pandemic, the College offered approximately 150 classes through its distance-education program. Access to online classes allows students with limited transportation options, family obligations at home, or physical disabilities to complete all or a portion of their coursework remotely. The pandemic forced the college to switch to emergency remote instruction which essentially moved all courses to remote synchronous and asynchronous online delivery. Non-credit continuing education, workforce development courses and occupational training programs were also moved online. Educational programs supporting WIOA Title II (ABLE PLUS), WFNJ, NJYC, and Displaced Homemaker were moved online for remote instruction using the College's learning management system.

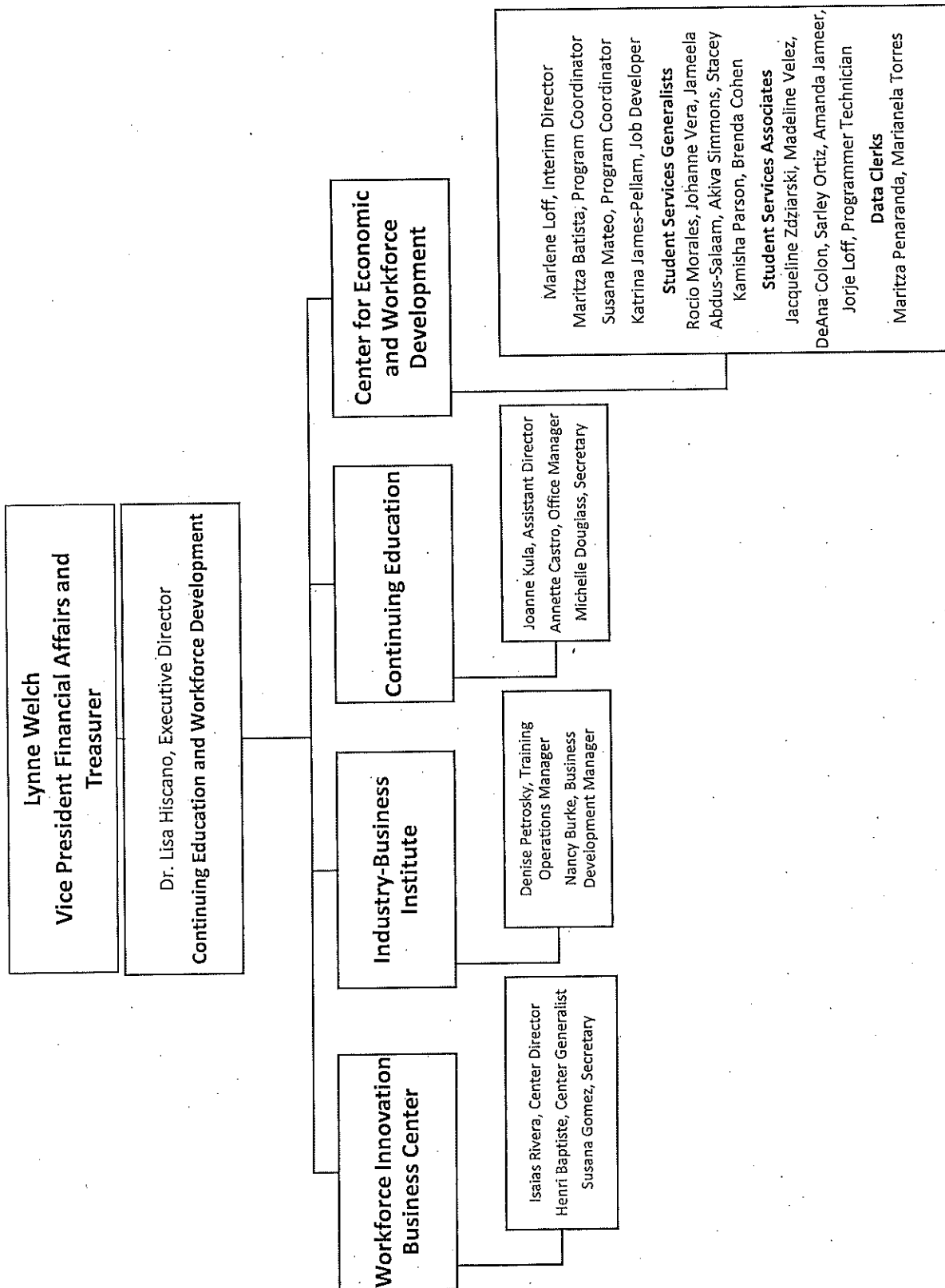
The Center for Economic and Workforce Development (CEWD) is the department of Union County College that provides educational and training programs to unemployed and underemployed individuals and out - of school youth. We have offices located on both the Elizabeth and Plainfield Campuses. CEWD offers occupational training programs and education programs in ESL, Adult Basic Education, and preparation for the Test Assessment of Secondary Completion (TASC) or ACCUPLACER for college placement in addition to Integrated English Literacy and Civics education. Throughout its forty-year history, CEWD has collaborated closely with State and Federal funders, the American Jobs Centers - One Stop Career Centers, the Division of Vocational and Rehabilitation Services (DVRS) and the State Department of Labor and Workforce Development. Serving the community is a priority that has never wavered. CEWD offers a wide variety of programs and courses to over 4,000 adults each year. The Center model includes standardized assessments, student support services, occupation-related basic skills instruction and occupational training and job placement services. In keeping Union County College's commitment to provide access to education for all, CEWD instruction is scheduled during evening, weekend and daytime hours so that adults can choose a schedule most convenient for themselves and their lifestyles. The Center has an involved Student Services staff and an active Job Development team who schedule regular career days and comprehensive job fairs for CEWD students and the community. As a Union County One Stop Career Center partner, the Center supports the County's Social Service Agencies with activities geared to increasing the productivity and employability of the agency's clients.

**C. Authorized Signatory is Dr. Margaret M. McMenamin, President of Union County College. Mailing address is 1033 Springfield Ave. Cranford, NJ 07016.**

#### **D. Successes and Challenges**

As the lead agency of the County's WIOA Title II program, and an active member on the Workforce Development Board's Literacy Committee, the College has been instrumental in developing the standards for Adult Education in the County. Recently, Union's WIOA Title II ABLE PLUS grant delivered an integrated basic skills/occupational readiness program which is seen as a state-wide model. CEWD understands the need to adapt to new and evolving operating standards and record keeping requirements of funding agencies. We continue to be responsive to data reporting requirements, so information may be provided in a concise and timely basis to meet funder requirements.

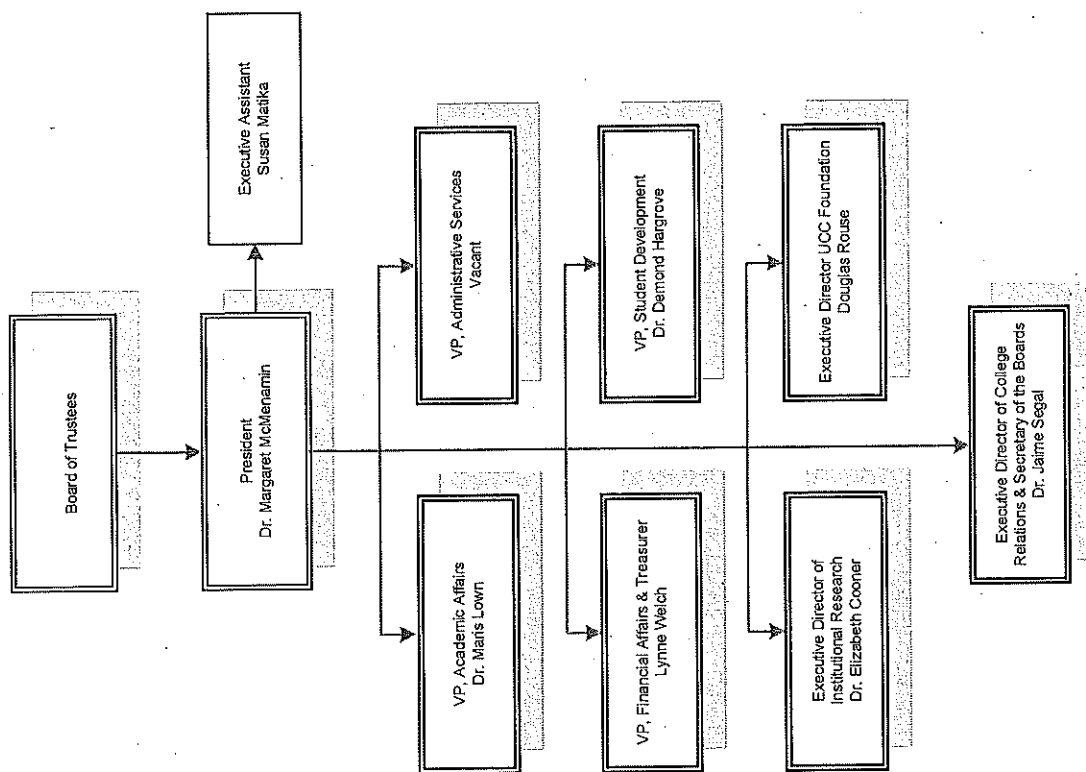
# Union County College, Continuing Education and Workforce Development





# UNION COUNTY COLLEGE

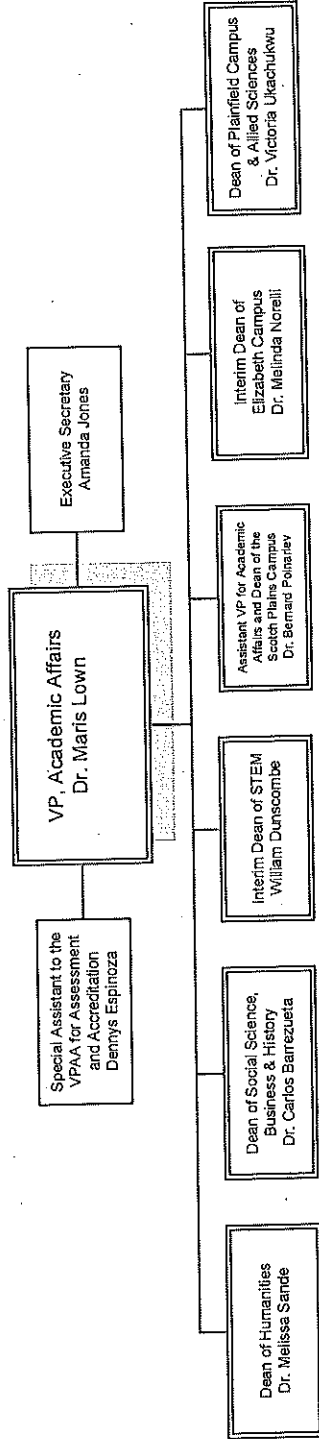
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# UNION COUNTY COLLEGE

## Table of Organization

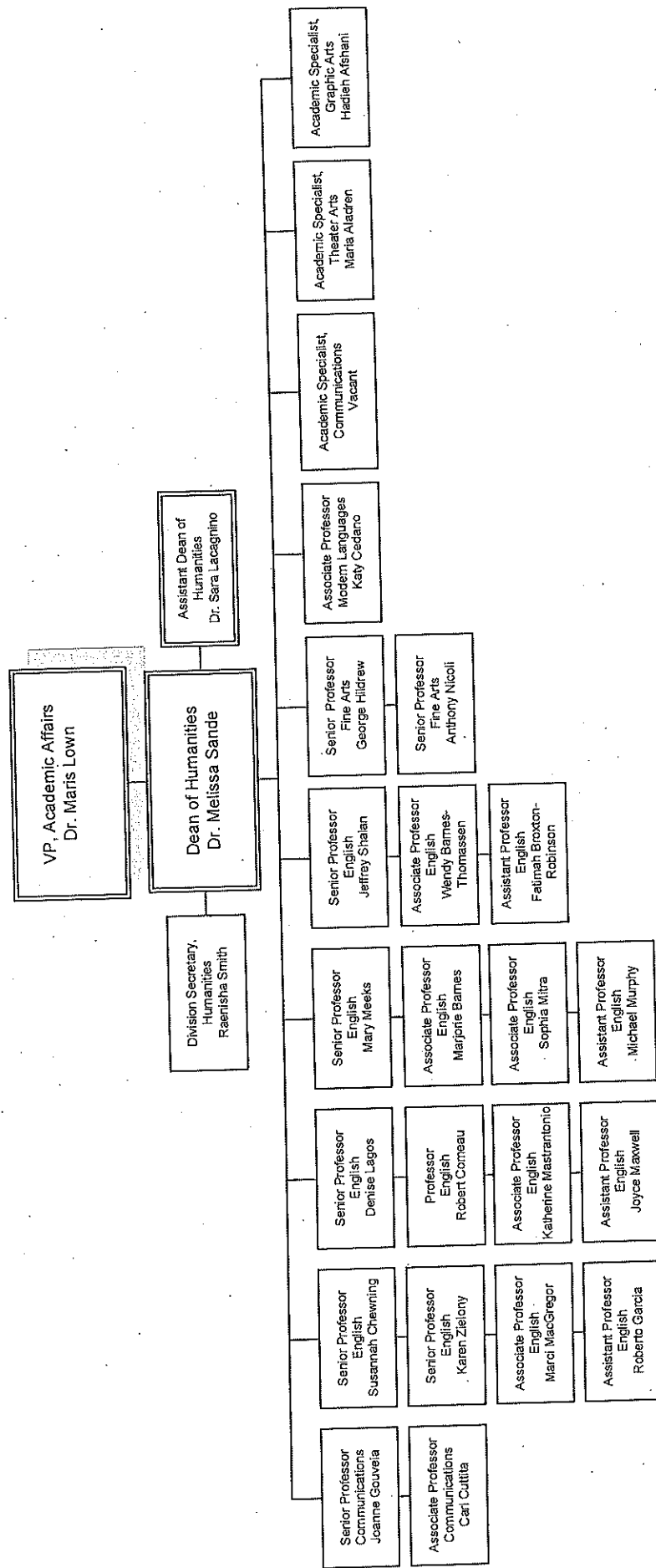
### Academic Affairs



# UNION COUNTY COLLEGE

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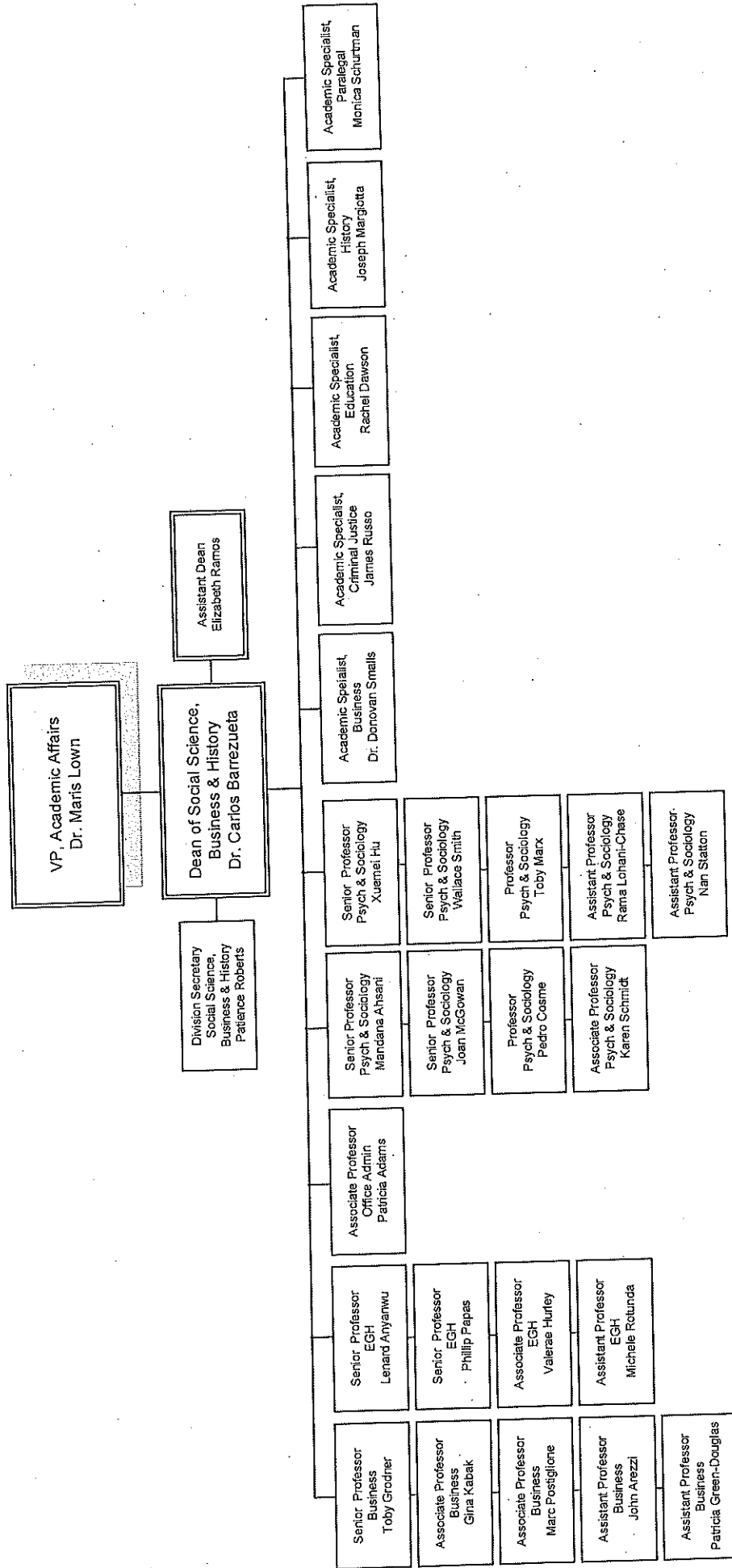
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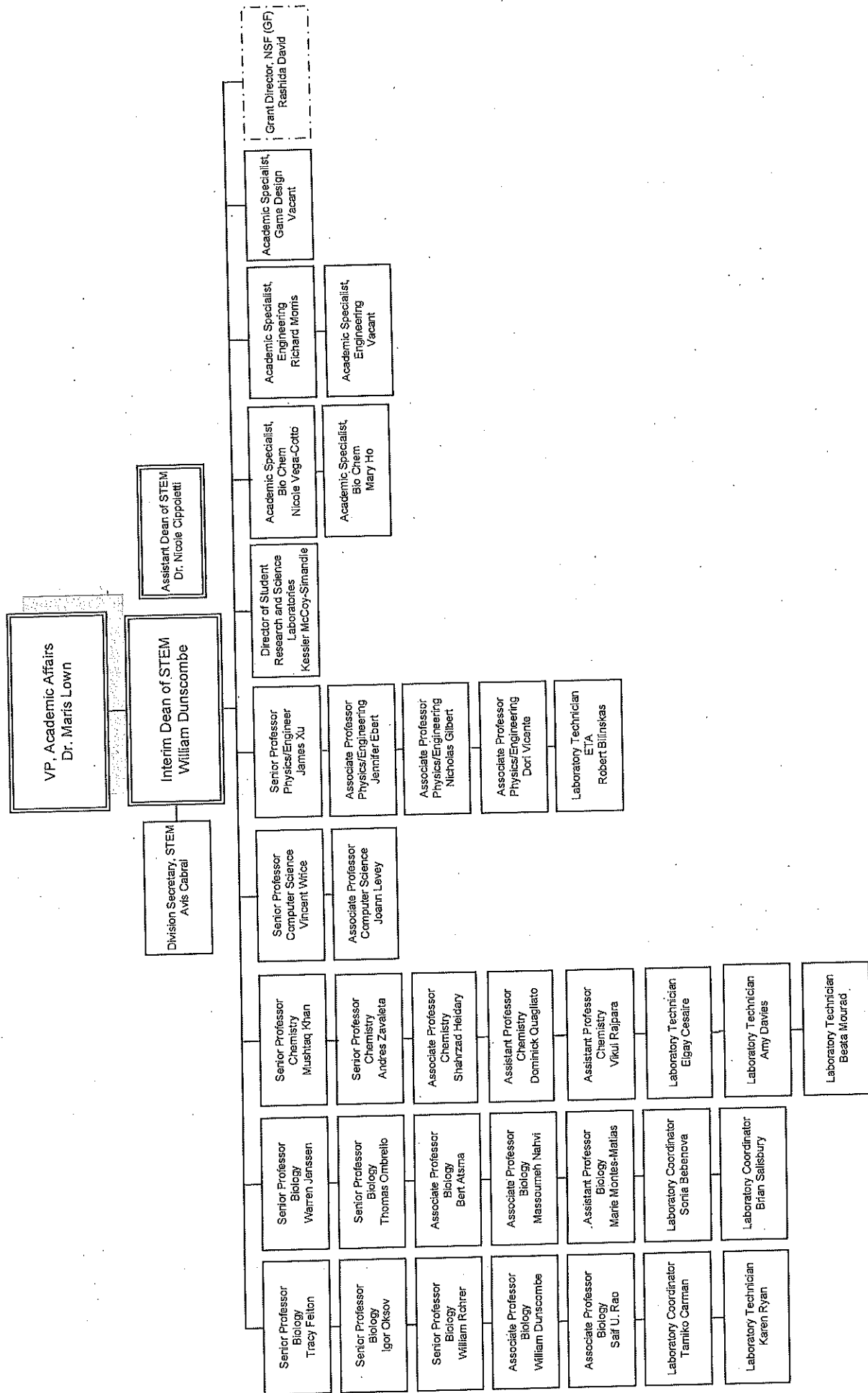
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# UNION COUNTY COLLEGE

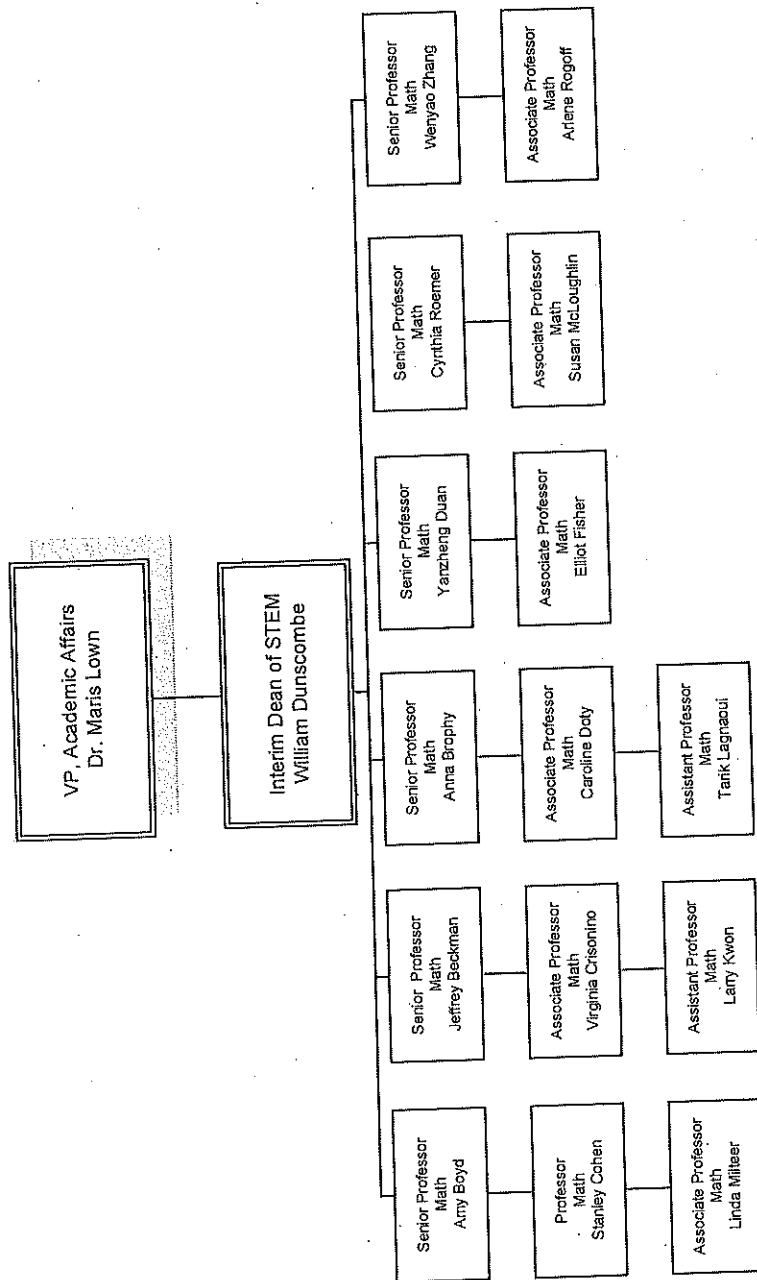
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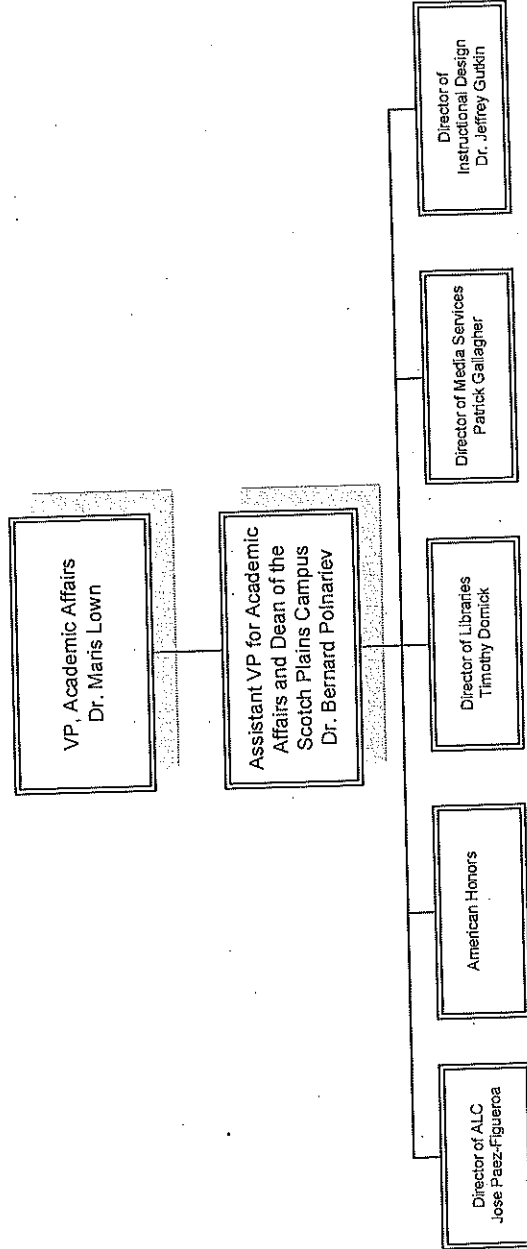
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# UNION COUNTY COLLEGE

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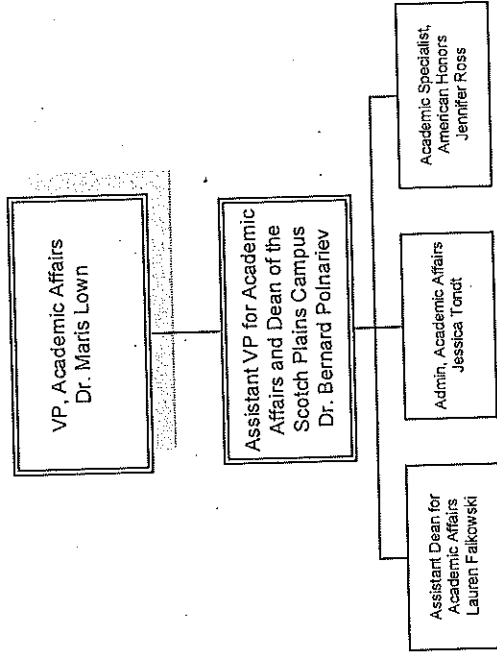
### Academic Affairs



# UNION COUNTY COLLEGE

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### Academic Affairs

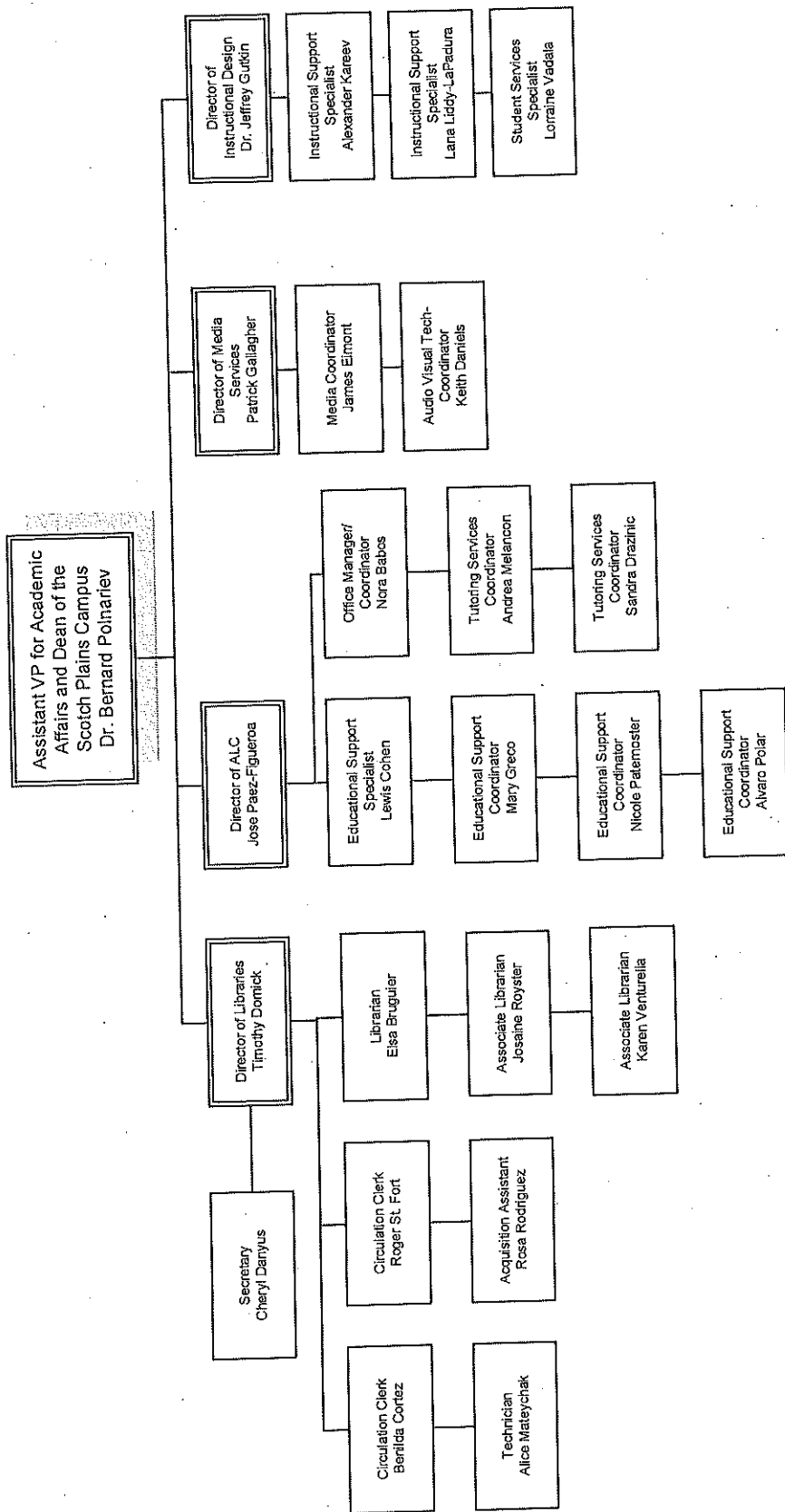




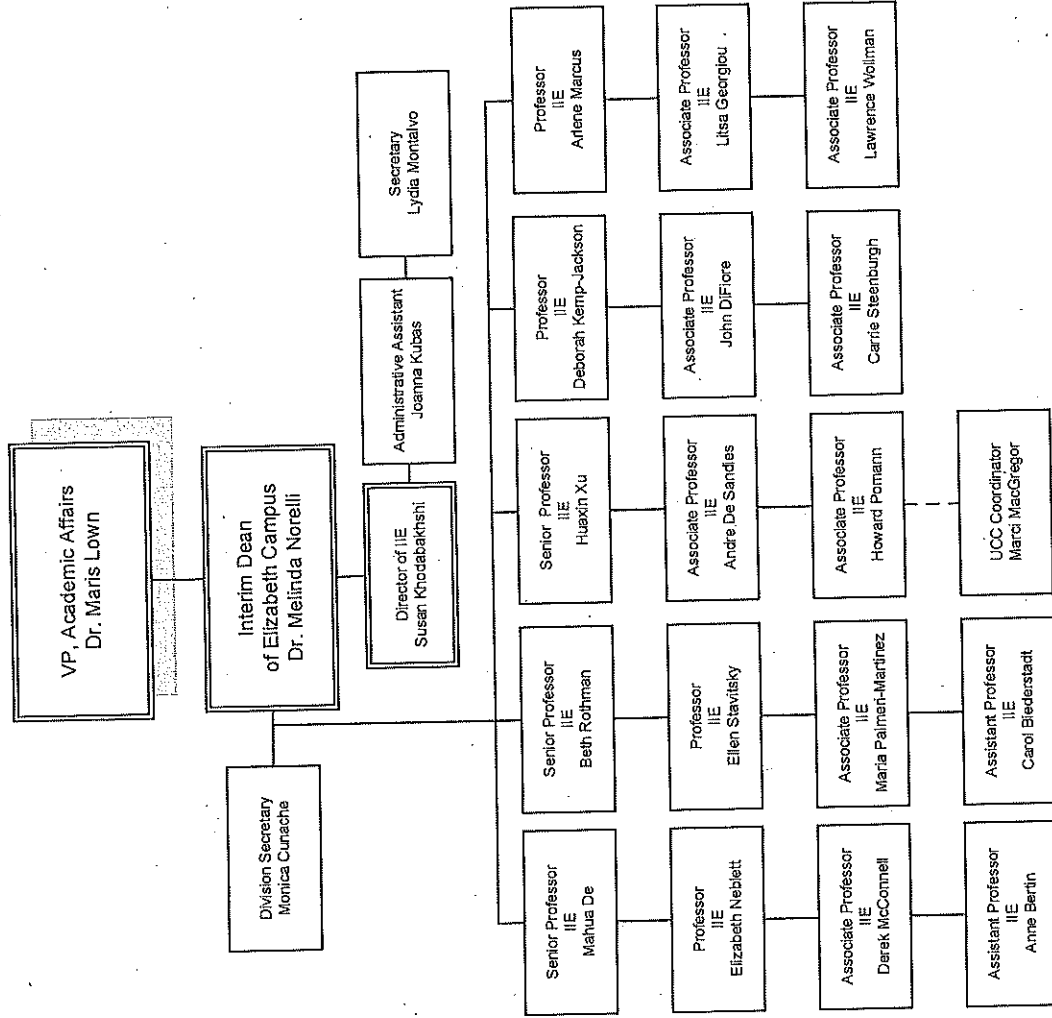
# UNION COUNTY COLLEGE

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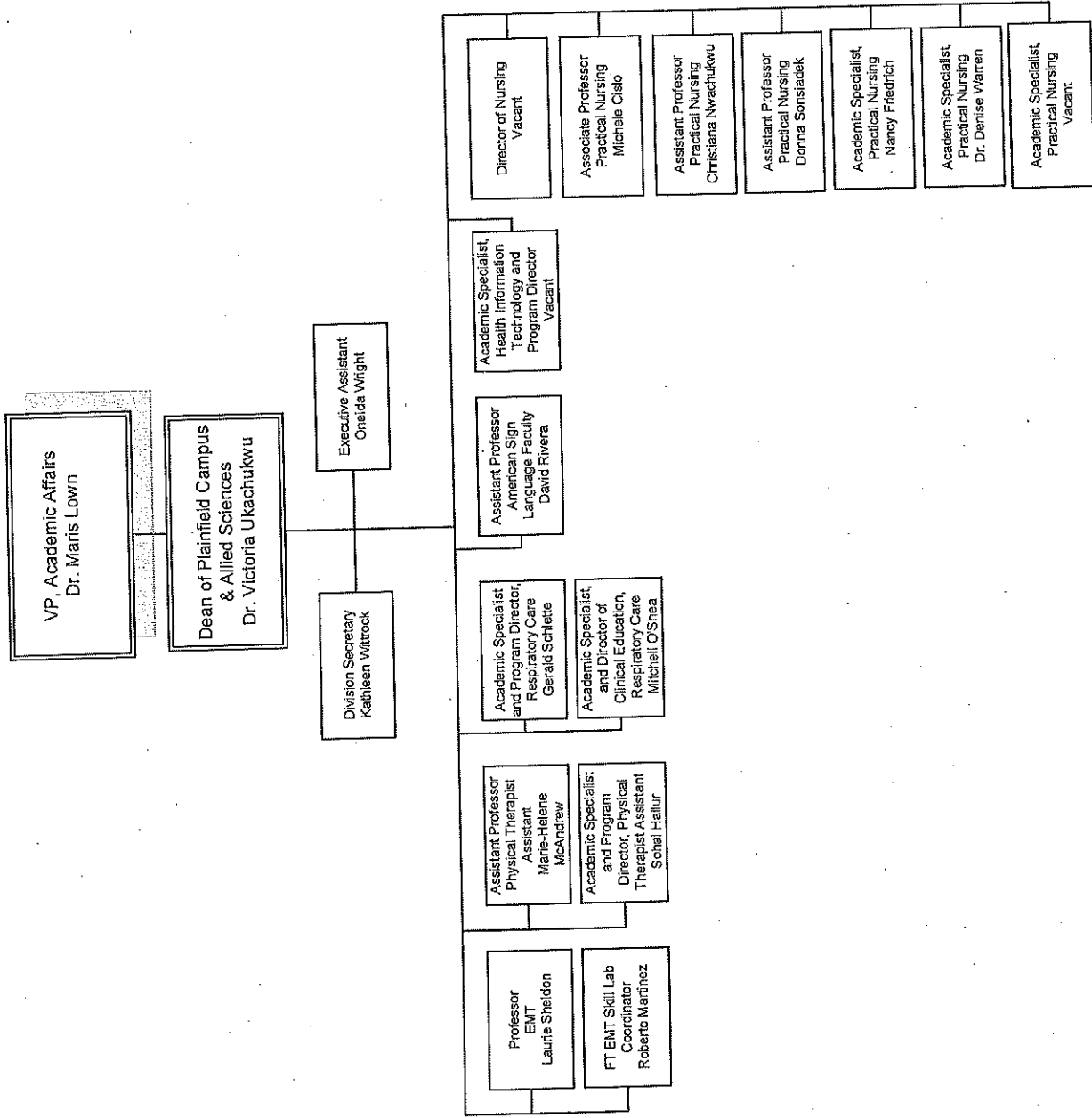
# UNION COUNTY COLLEGE Table of Organization Academic Affairs



# UNION COUNTY COLLEGE

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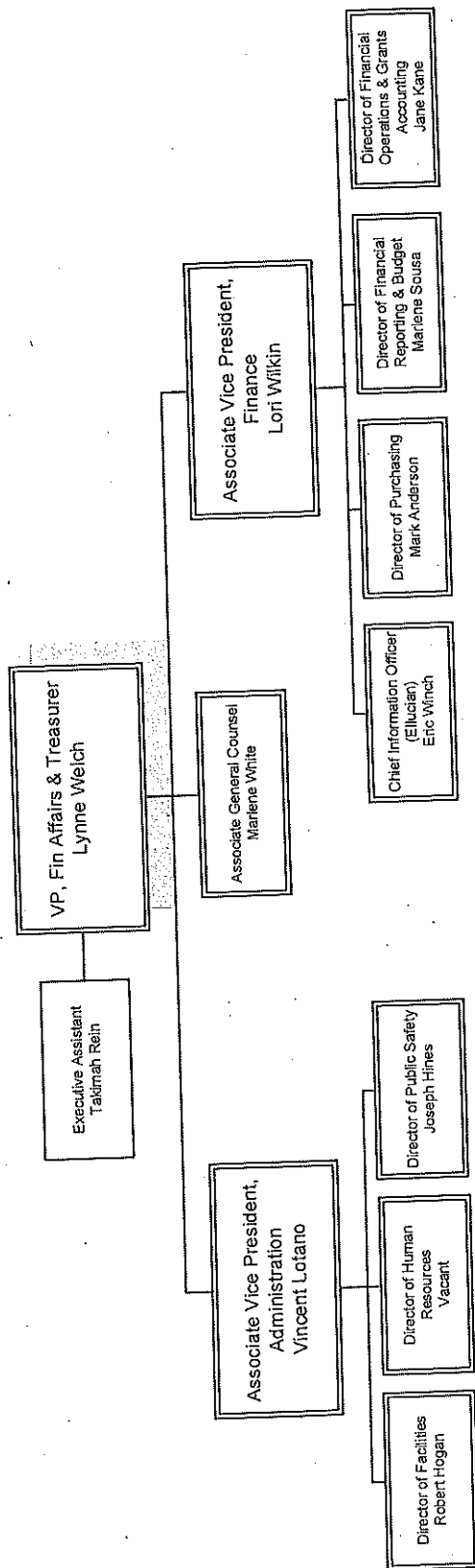


GF Denotes Grant Funded Position. Excludes Adjunct Faculty  
Print Date: 5/4/2020

# UNION COUNTY COLLEGE

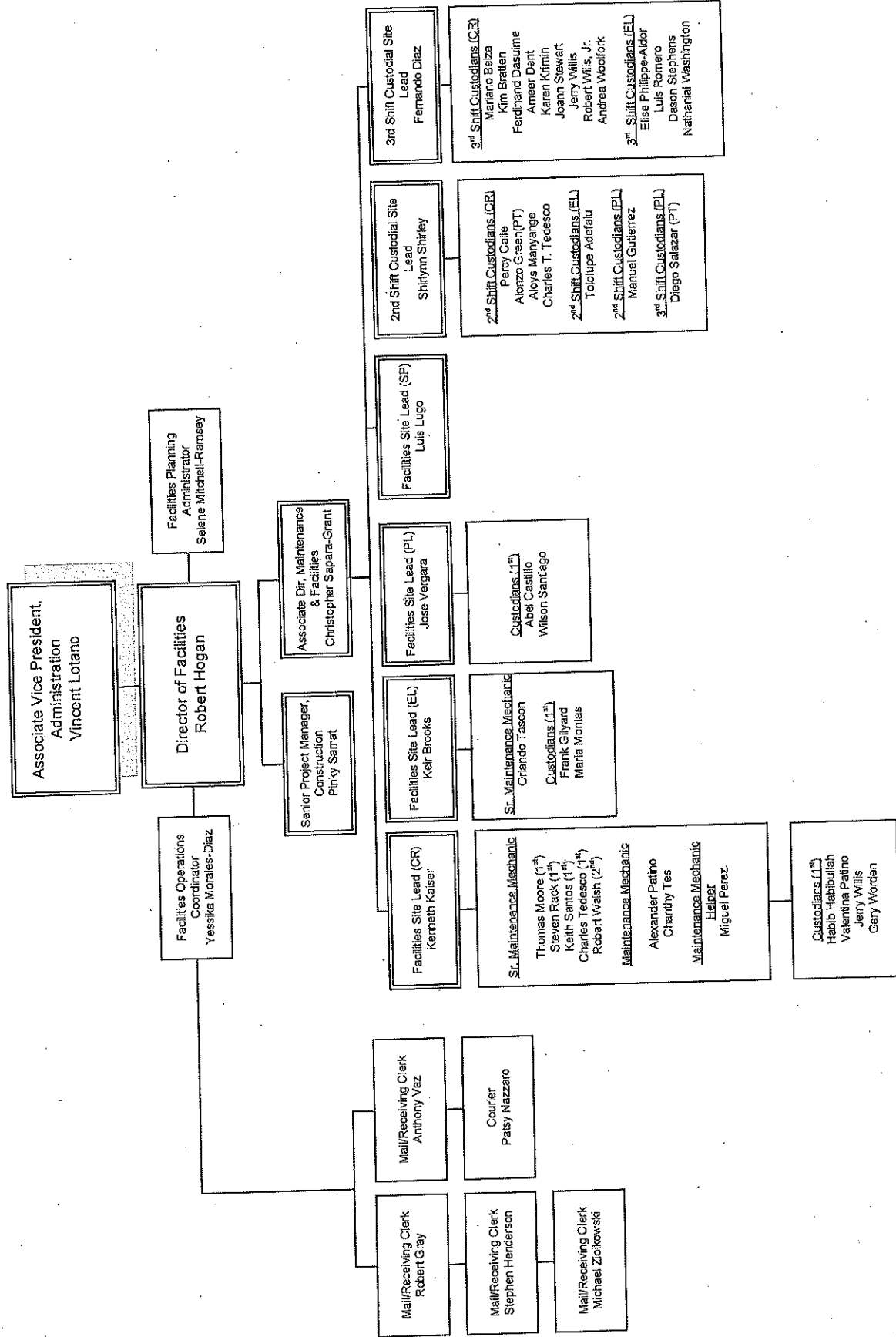
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### Financial Affairs

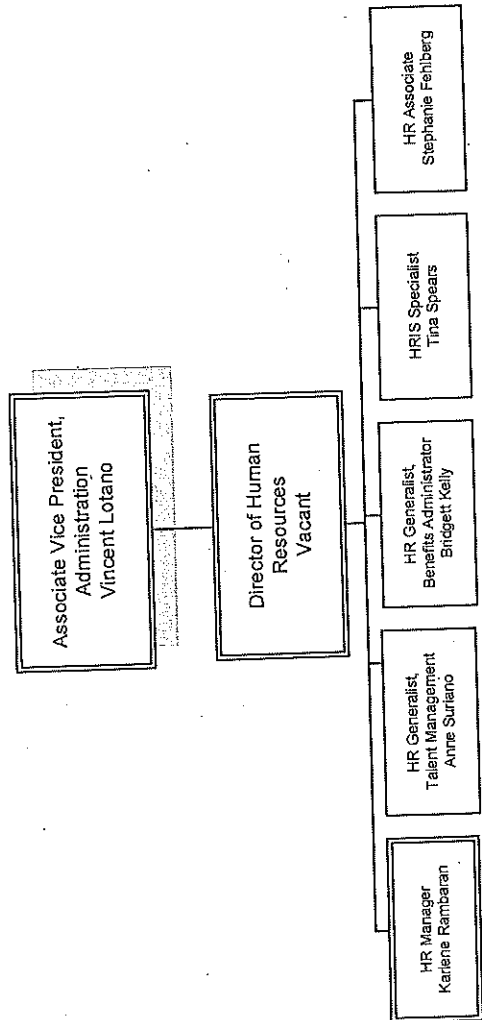


# UNION COUNTY COLLEGE

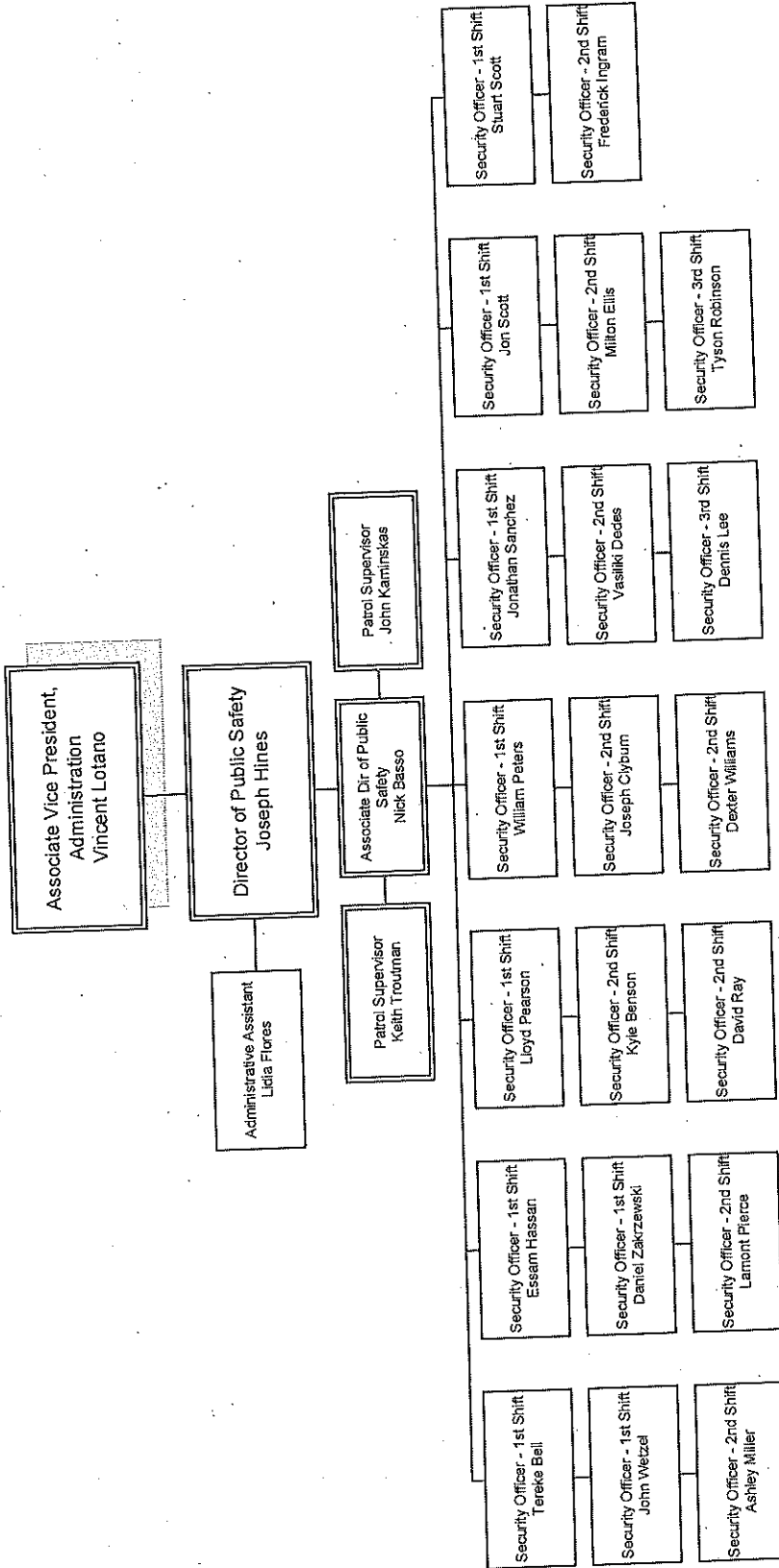
## Table of Organization Financial Affairs: Physical Plant (Facilities & Receiving)



# UNION COUNTY COLLEGE Table of Organization Financial Affairs: Human Resources

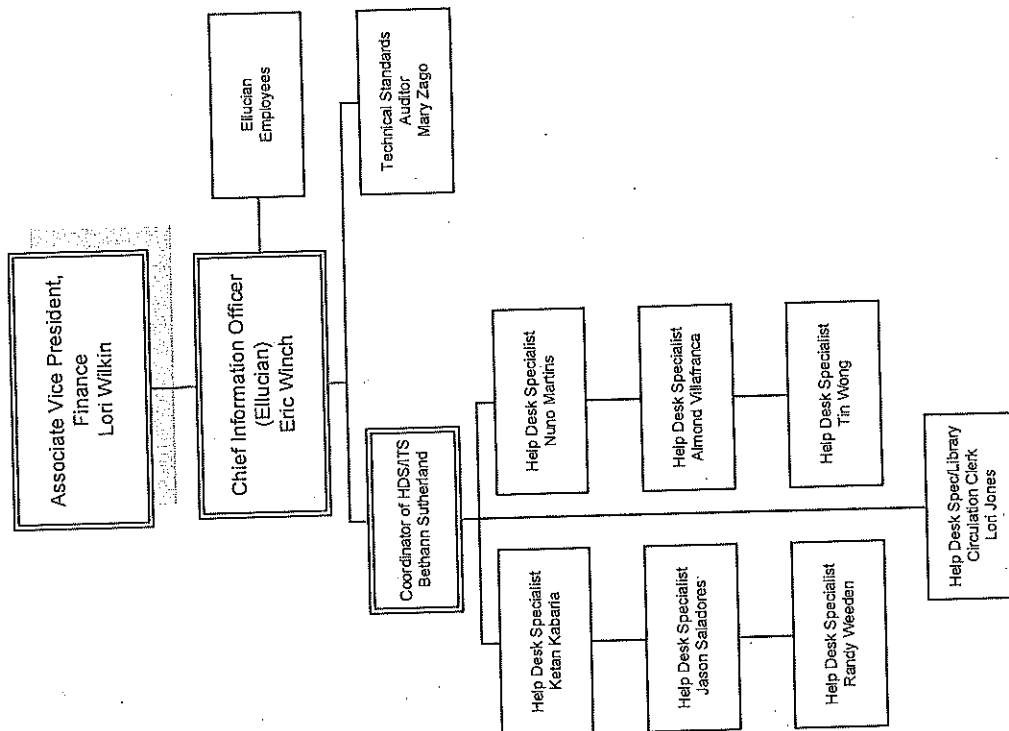


# UNION COUNTY COLLEGE Table of Organization Financial Affairs: Public Safety



# UNION COUNTY COLLEGE

## Table of Organization Financial Affairs: Information Technology



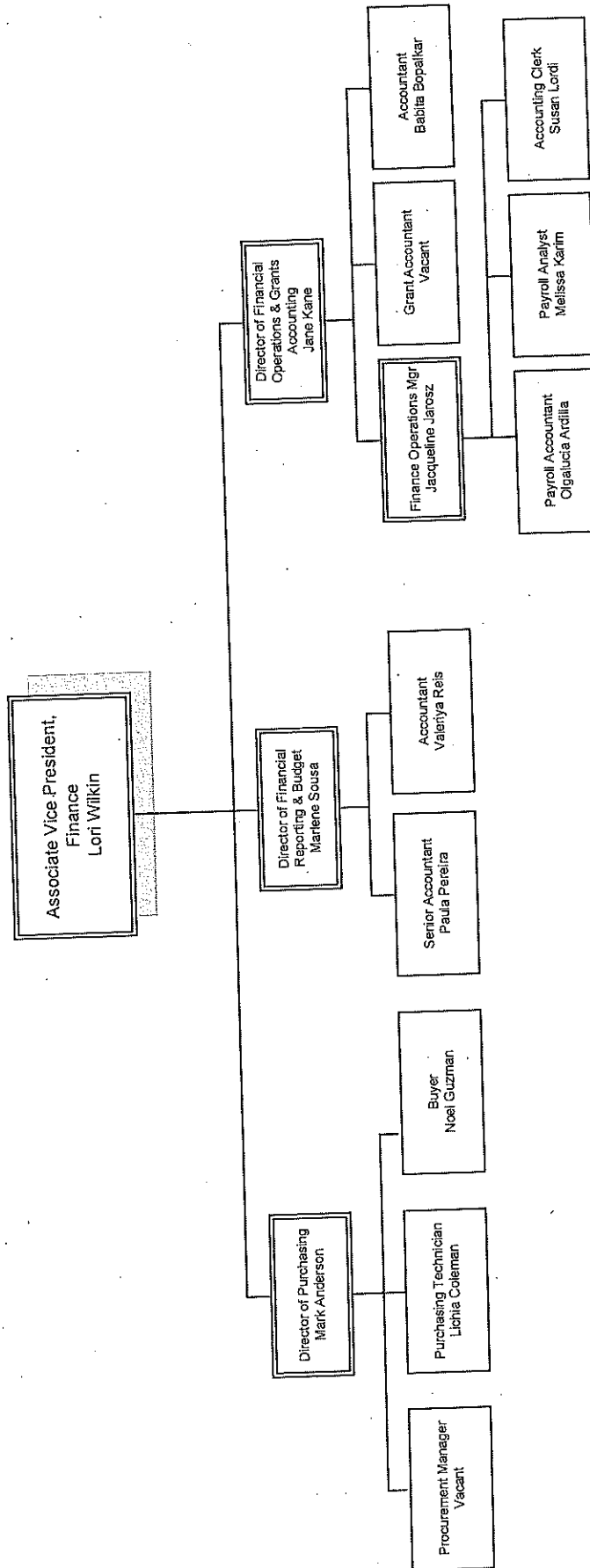
GF Denotes Grant Funded Position. Excludes Adjunct Faculty  
Print Date: 5/4/2020



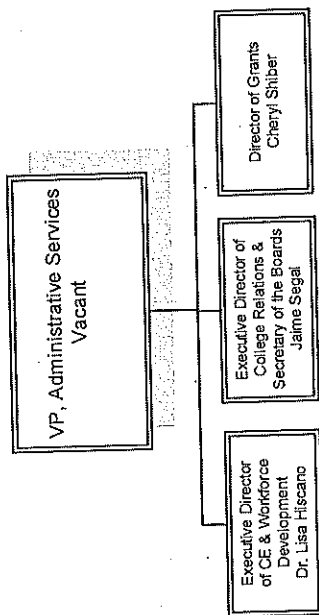
# UNION COUNTY COLLEGE

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### Financial Affairs: Finance and Purchasing



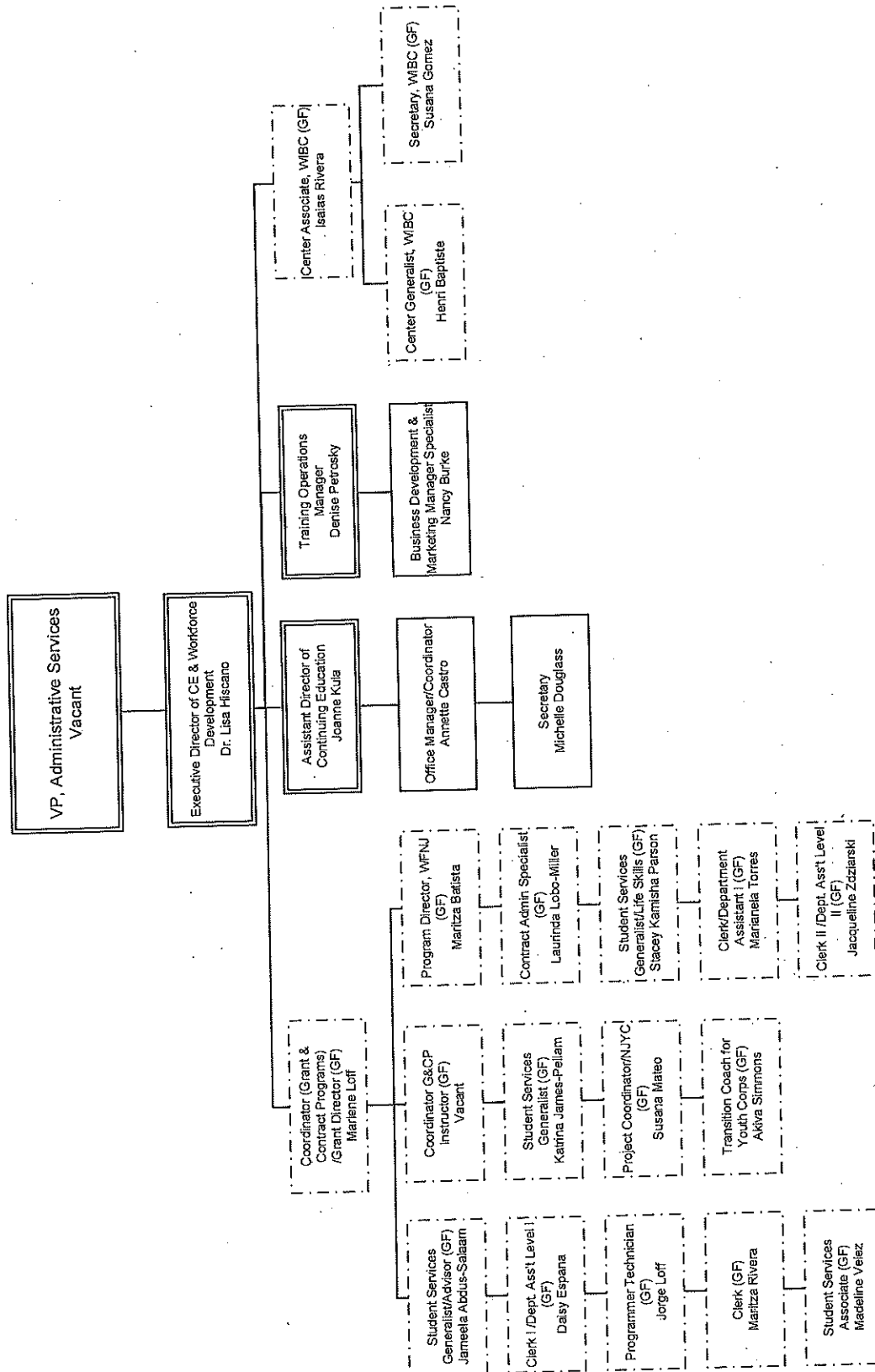
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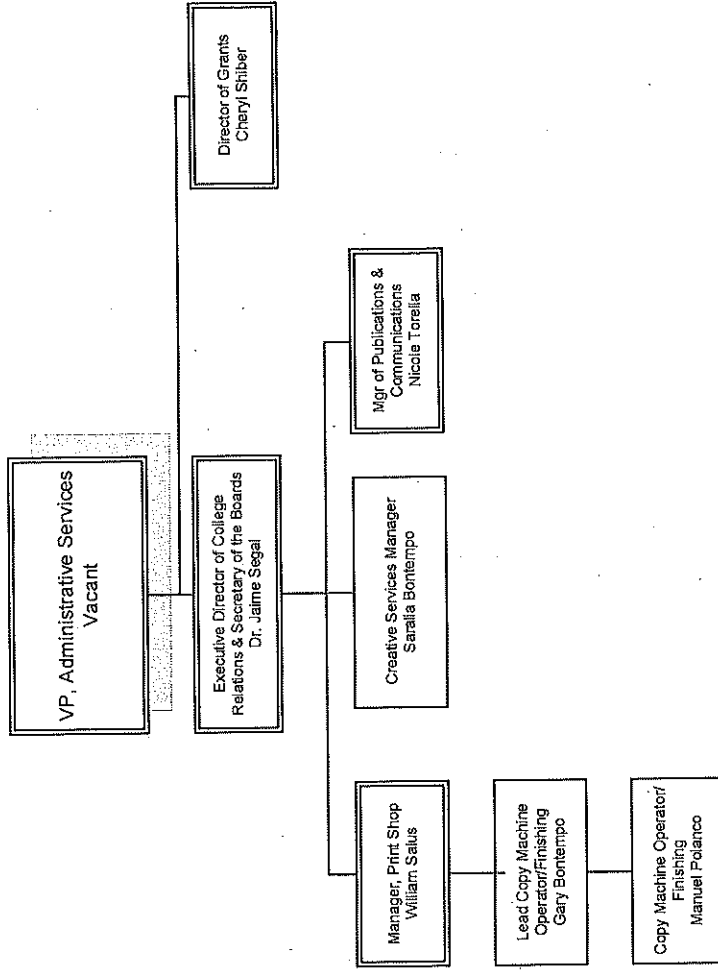
# UNION COUNTY COLLEGE

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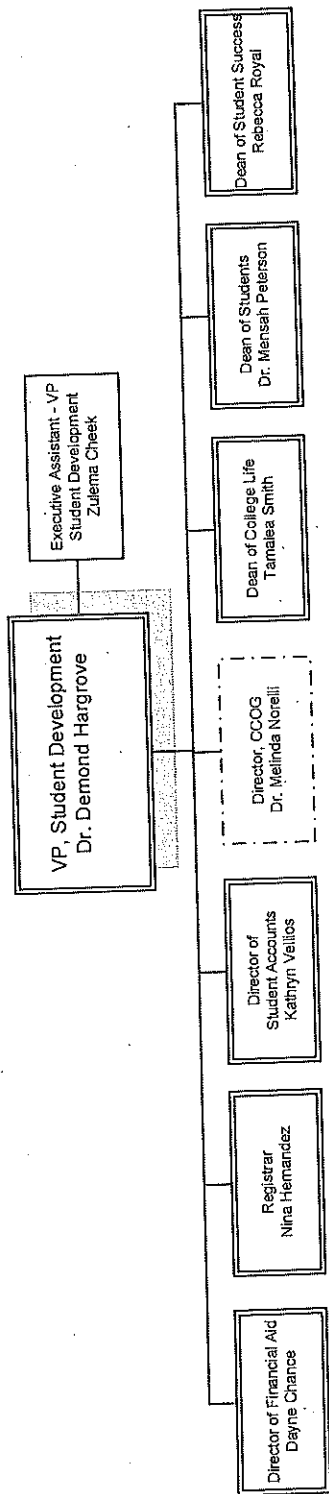
### Administrative Services: Center of Economic and Workforce Development (CEWD), Continuing Education & Industry Business Institute



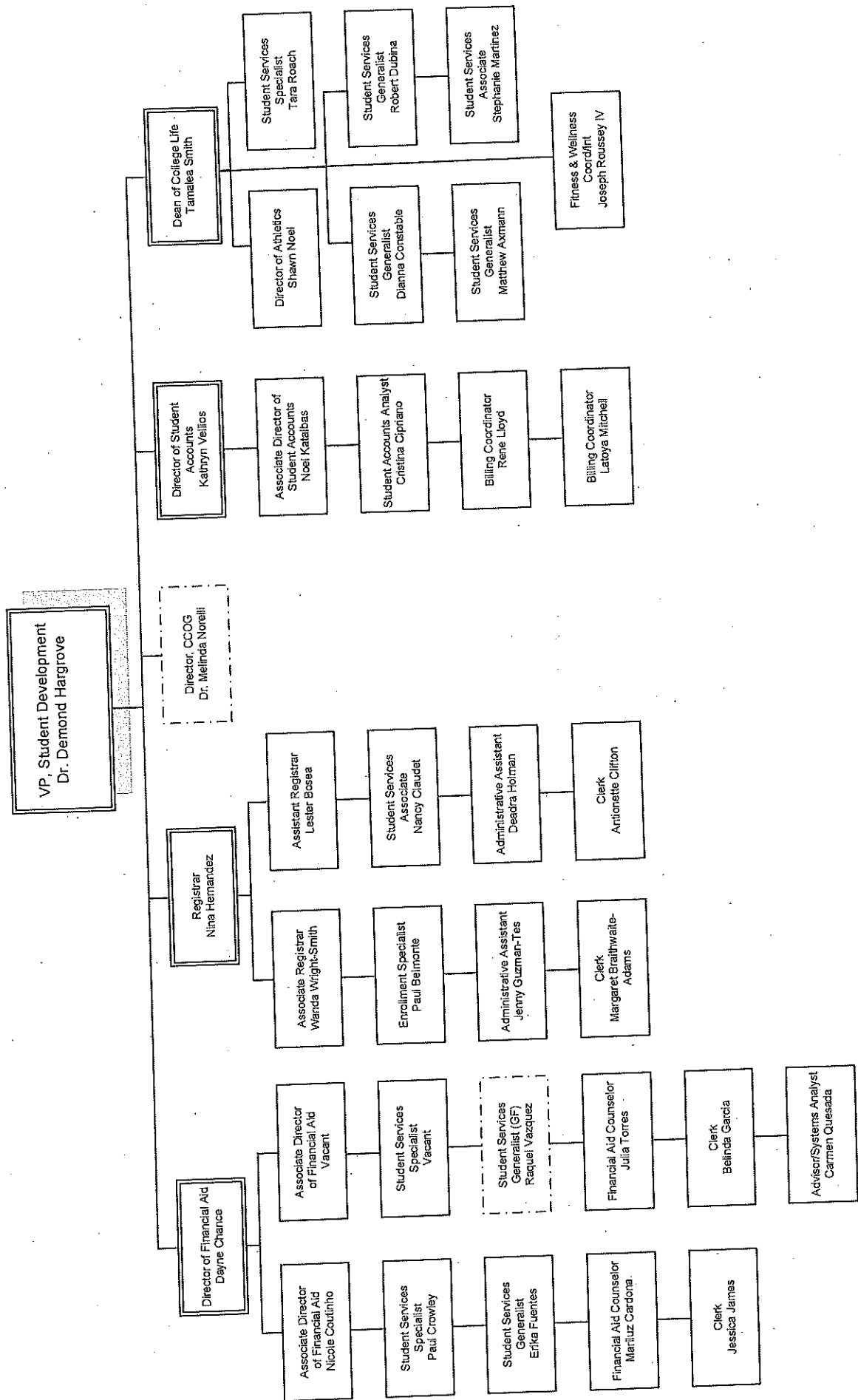
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# UNION COUNTY COLLEGE Table of Organization Student Development



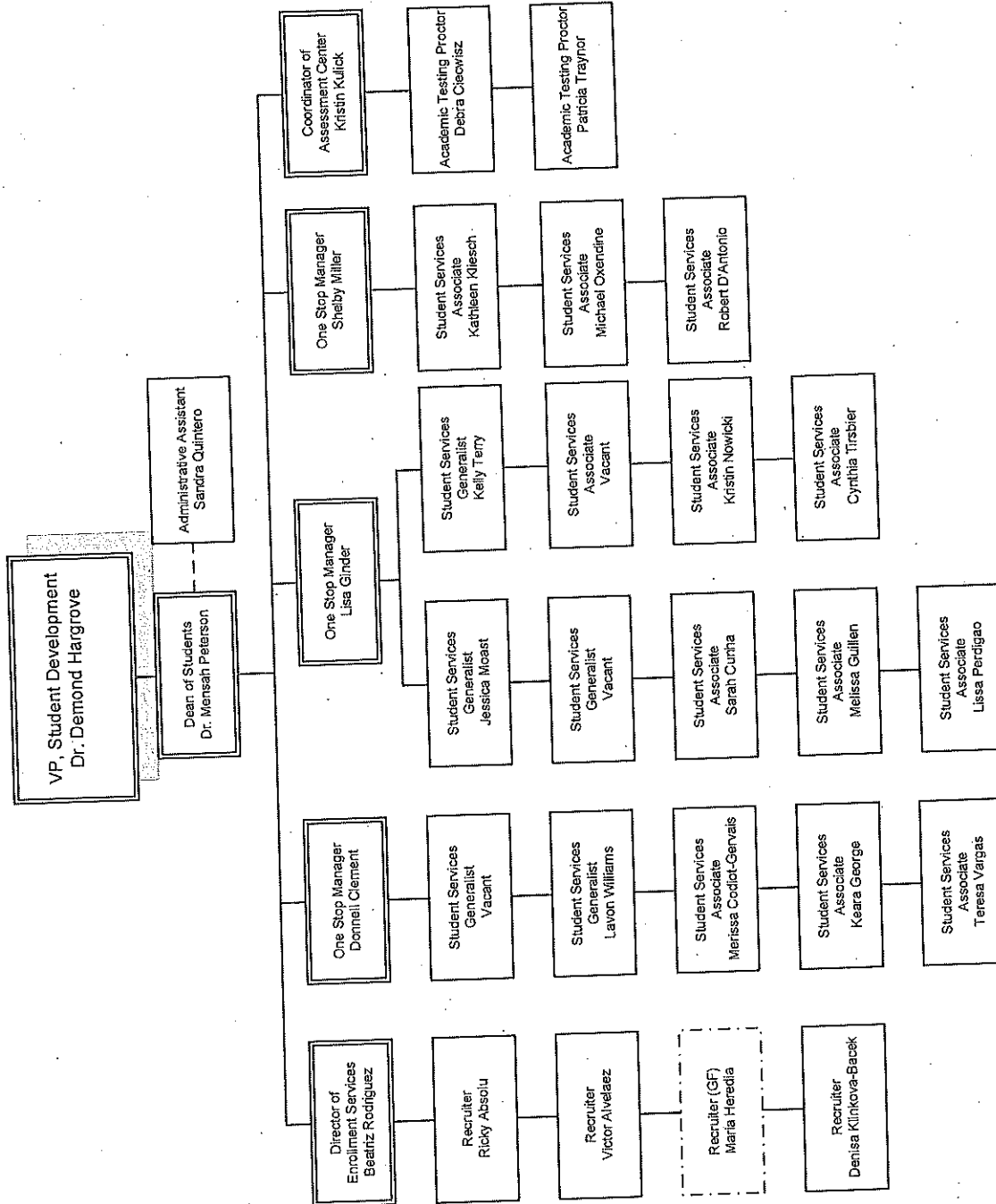
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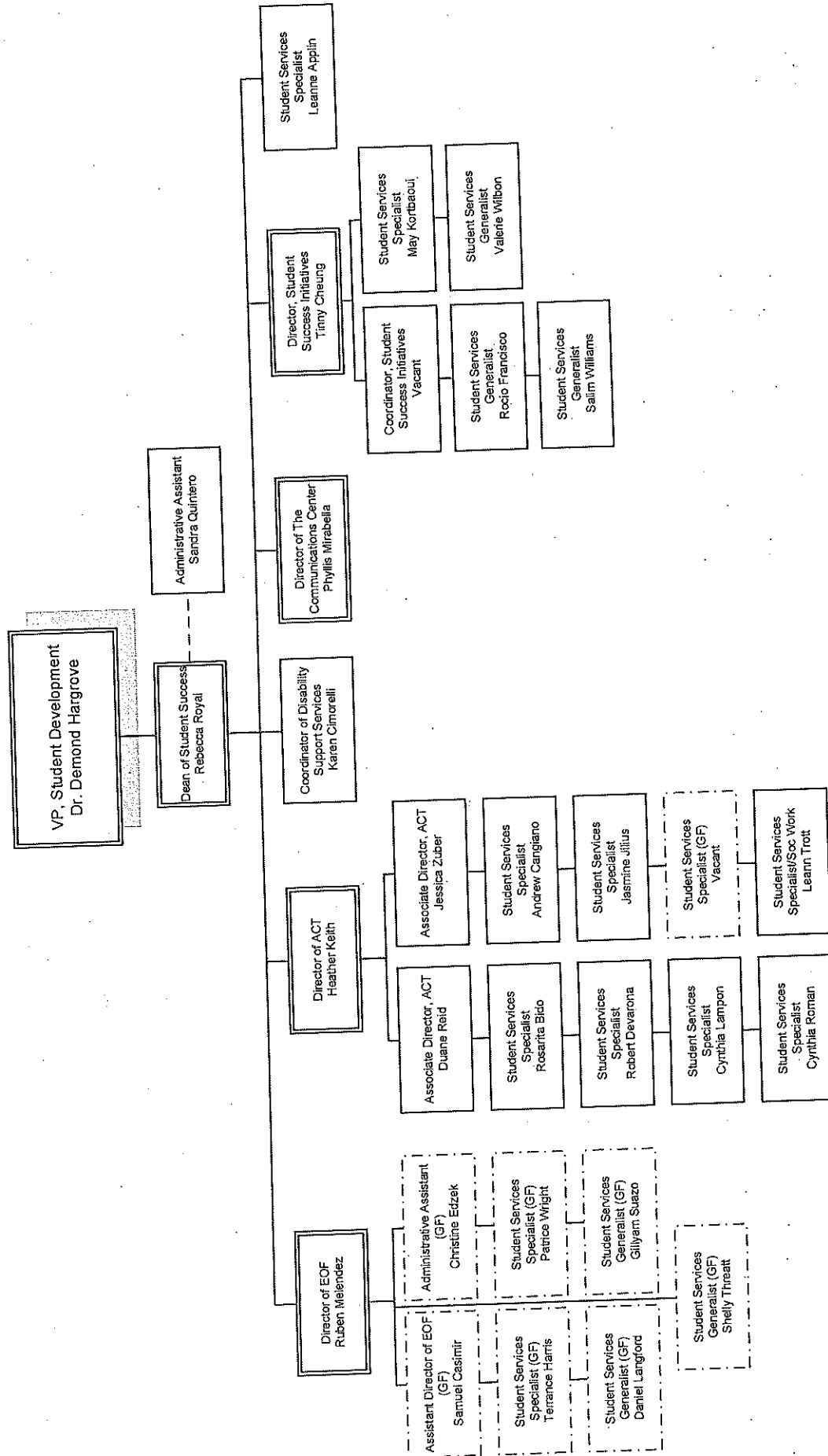
### Student Development



# UNION COUNTY COLLEGE

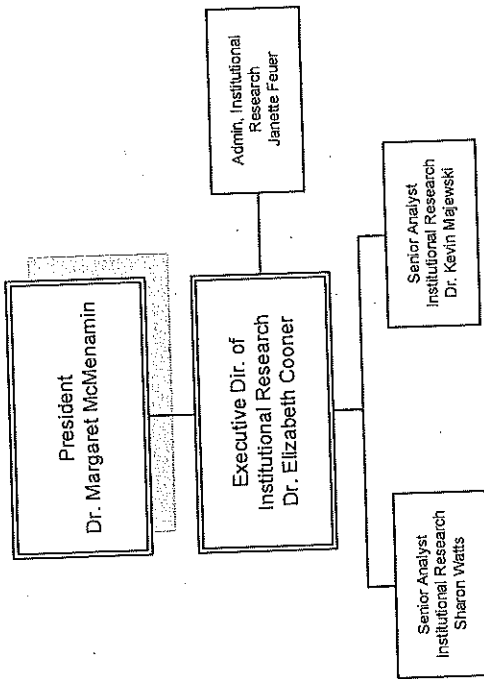
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### Student Development





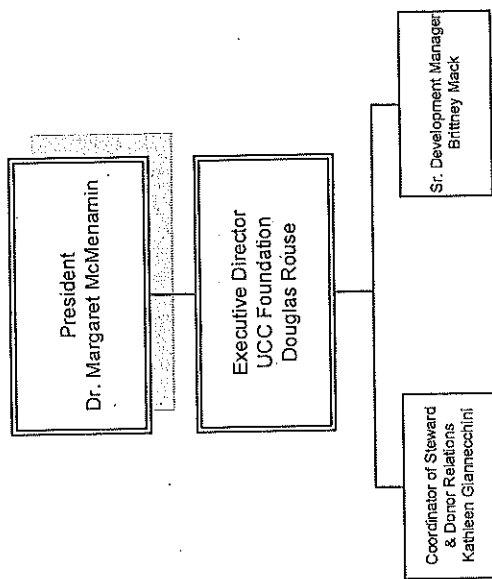
# UNION COUNTY COLLEGE Table of Organization Institutional Research



# UNION COUNTY COLLEGE

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### College Foundation



**BOARD OF GOVERNORS**  
**Union County College**

May 19, 2020

	<b>Home</b>
<b>Chair</b> <b>Mary M. Zimmermann</b> Term expires 6/2022 Appt. Gov. 2006 Bd. Gov. appt. to Trustee 2008	29 Edgewood Road Summit, NJ 07901
<b>Vice Chair</b> <b>Lawrence D. Bashe</b> Term expires 6/2023 Appt. 2002 Bd. Gov appt. to Trustee 2016	933 Cedar Brook Road Plainfield, NJ 07060
<b>President</b> <b>Dr. Margaret M. McMenamin</b>	
Melinda Ayala Term expires 6/2021 Alumni Appt. 2013	501-H Morris Avenue Elizabeth NJ 07208
Nancy J. Benz Term expires 6/2023 Alumni appt. 2002	424 North Union Avenue Cranford, NJ 07016
Rafael J. Betancourt, Esq. Term expires 6/2023 Appt. 12/2017 Bd. Gov appt. to Trustee 2020	233 Golf Edge Drive Westfield, NJ 07090
Tamecka M. Dixon Term expires 6/2022 Appt. 12/2016	140 Windsor Avenue Westfield, NJ 07090
Ryan J. Greco Term expires 6/2022 Appt. 3/2019	36 Iroquois Road Cranford, NJ 07016
Stephen F. Hehl, Esq. Term expires 6/2022 Appt. 2005	117 Briar Hill Drive Scotch Plains, NJ 07076
Donna M. Herran Term expires 6/2022 Alumni appt. 2001	13 Carol Court Cranford, NJ 07016
Harvey R. Hirschfeld Term expires 6/2023 Appt. 2017	42 Annin Road Far Hills, NJ 07931

**BOARD OF GOVERNORS**  
**Union County College**

May 19, 2020

	<b>Home</b>
Edward J. Hobbie, Esq. Term expires 6/2023 Appt. 1990	24 Stoneleigh Park Westfield, NJ 07090
Gary S. Horan Term expires 6/2023 Appt. 1/2011	1206 Hemlock Avenue Sea Girt, NJ 08750
Jeffrey H. Katz, Esq. Term expires 6/2022 Appt. 2010 Trustee 1995-2000	182 Meisel Avenue Springfield, NJ 07081
Richard J. Malcolm Term expires 6/2021 Appt. 1/2012	260 5 <sup>th</sup> Avenue Garwood, NJ 07027
J. Anthony Manger, Esq. Term expires 6/2021 Appt. 12/2015	18 Robin Hood Drive Mountain Lakes, NJ 07046
Carl J. Napor Term expires 6/2023 Appt. 1/2011	118 Linden Avenue Westfield, NJ 07090
Francis Raudelunas Term expires 6/2021 Appt. 2006	79 Fairfax Court Madison, NJ 07940
Victor M. Richel Term expires 6/2022 Appt. Gov. 1982 Bd. Gov. appt. to Trustee 1982	150 Kent Drive Berkeley Heights, NJ 07922
Gordon L. Vickers Term expires 6/2022 Appt. 9/2019	436 Mountain Ave. Westfield, NJ 07090
Allan L. Weisberg Term Expires 6/2021 Appt. 5/2015	12 Cambridge Drive Warren, NJ 07059
Hugh C. Welsh Term expires 6/2023 Appt. 9/2017	114 High St. Cranford, NJ 07016

# BOARD OF TRUSTEES

## Union County College

May 19, 2020

	<b>Home:</b>
<b>Chair</b> <b>Victor M. Richel</b> Term expires 6/2022 Appt. Gov. 1982 Bd. Gov. apt. to Trustee 1982	150 Kent Drive Berkeley Heights, NJ 07922
<b>President</b> <b>Dr. Margaret M. McMenemy</b> Ex-Officio	
<b>Vice Chair</b> Rafael J. Betancourt, Esq. Term expires 6/2023 Bd. Of Gov. appt. 12/2017 Bd. Gov apt. to Trustee 2020	233 Golf Edge Drive Westfield, NJ 07090
Lawrence D. Bashe Term expires 6/2024 Bd. Of Gov. appt. 2016	933 Cedar Brook Road Plainfield, NJ 07060
George A. Castro, II Term expires 11/2018 NJ Gov. appt. 2002	916 Park Avenue Elizabeth, NJ 07208
Edward J. Chrystal Jr. Term expires 6/2021 Freeholder appt. 12/2018	6 Chiplou Lane Scotch Plains, NJ 07076
Daniel J. Connolly Term expires 11/2018 NJ Gov. appt. to Trustee 2015 Bd. Of Gov. appt. 2012	10 Highpoint Drive Mountainside, NJ 07092
Nick Fixmer Term expires 6/30/23 Freeholder appt. 1/1/18; reappointed 7/1/19	13 Glenwood Road Fanwood, NJ 07023
Miguel A. Merino Term expires 6/2022 Freeholder appt. 7/1/18	1130 Fairmount Ave. Suite 102 Elizabeth, NJ 07201
Daryl Palmieri Interim Executive Union County Superintendent Term expires 6/2023 Sworn in 1/2019	369 Union Ave. Scotch Plains, NJ 07076

**BOARD OF TRUSTEES**  
Union County College

May 19, 2020

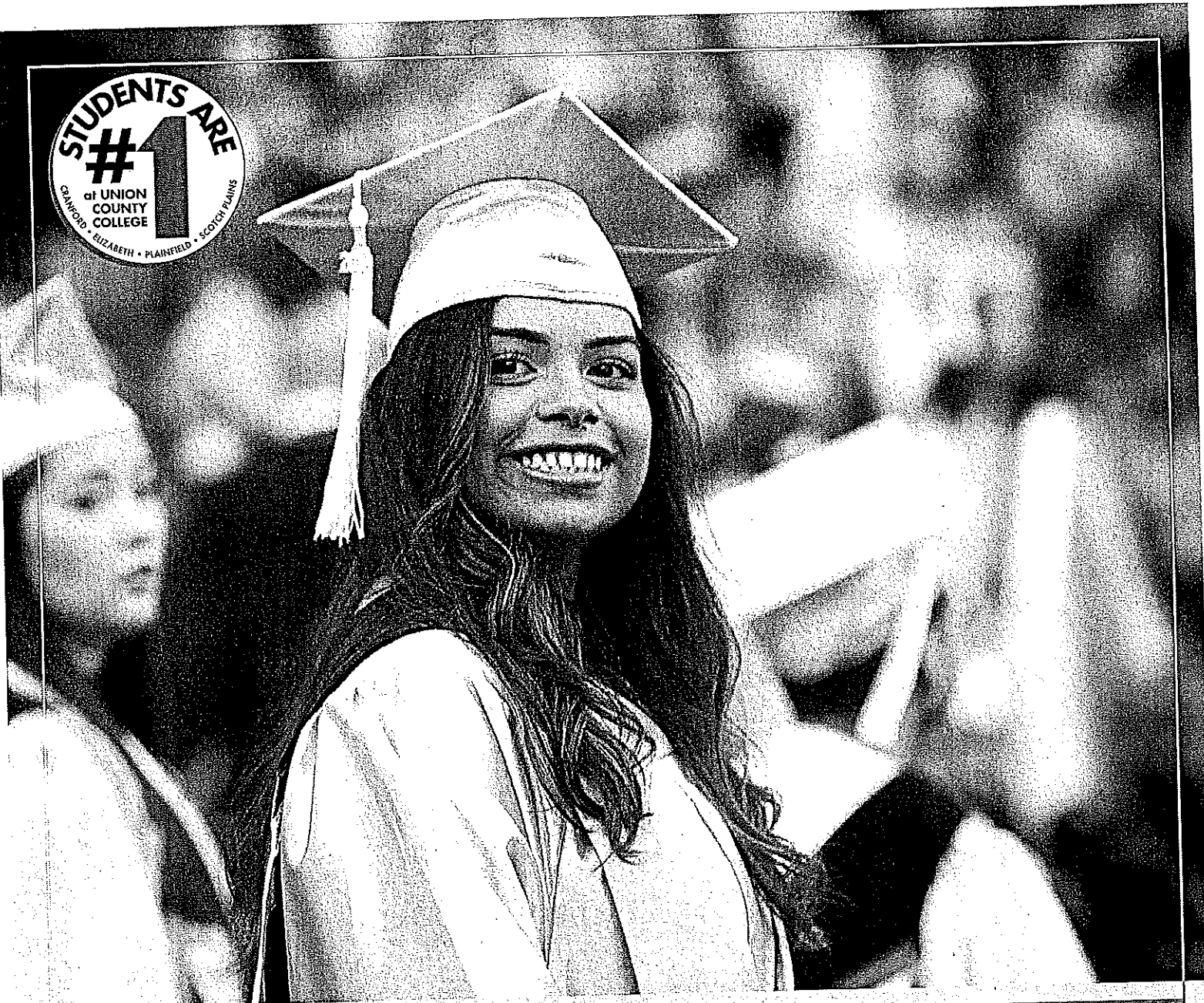
	Home
Kamran Tasharofi, MD Term expires 6/30/2020 Freeholder appt. 7/2019	1 Charlotte Dr. Clark, NJ 07066
Mary M. Zimmermann Term expires 6/2021 Appt. Gov. 2006 Bd. Gov. appt. to Trustee 2008	29 Edgewood Road Summit, NJ 07901
Kaitlyn Veliz Student Rep. 11/2019 – 11/2020	642 Salem Rd. Union, NJ 07083



## STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE

Taxpayer Name: UNION COUNTY COLLEGE  
Trade Name:  
Address: 1033 SPRINGFIELD AVE  
CRANFORD, NJ 07016-1528  
Certificate Number: 0099994  
Effective Date: July 01, 1966  
Date of Issuance: June 01, 2017

For Office Use Only:  
20170601094142578



# REPORT OF AUDIT

**U** UNION  
COUNTY  
COLLEGE

Transforming  
Our Community...  
One Student  
at a Time

# 2019

FISCAL YEAR ENDED JUNE 30, 2019  
CRANFORD, NEW JERSEY



UNION COUNTY COLLEGE  
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**UNION COUNTY COLLEGE  
MEMBERS OF THE BOARDS OF TRUSTEES AND GOVERNORS**

**MEMBERS OF THE BOARD OF TRUSTEES  
AS OF JUNE 30, 2019**

<u>Name</u>	<u>Term Expires</u>
Victor M. Richel, Chair	2022
Mary M. Zimmermann, Vice Chair	2021
Lawrence D. Bashe	2020
George A. Castro, II	2018
Edward J. Chrystal, Jr.	2021
Daniel J. Connolly, CPA	2018
Nick Fixmer	2019
Edward J. Hobbie, Esq.	2023
Miguel A. Merino	2022
Daryl Palmieri	2023
Gissella Gamboa, Student Representative	Nov. 2019
Dr. Margaret M. McMenamin, President	Ex-Officio

**MEMBERS OF THE BOARD OF GOVERNORS  
AS OF JUNE 30, 2019**

<u>Name</u>	<u>Term Expires</u>
Elizabeth Garcia, P.E., Chair	2022
Lawrence D. Bashe, Vice Chair	2020
Melinda Ayala	2021
Nancy J. Benz	2020
Rafael J. Betancourt, Esq.	2020
Tamecka M. Dixon	2022
Ryan J. Greco	2022
Susan D. Hairston	2020
Stephen F. Hehl, Esq.	2022
Donna M. Herran	2022
Harvey R. Hirschfeld	2020
Edward J. Hobbie, Esq.	2020
Gary S. Horan	2020
Jeffrey H. Katz, Esq.	2022
Richard J. Malcolm	2021
J. Anthony Manger, Esq.	2021
Carl J. Napor	2020
Francis Raudelunas	2021
Victor M. Richel	2022
Allan L. Weisberg	2021
Hugh C. Welsh	2020
Mary M. Zimmerman	2022
Dr. Margaret M. McMenamin, President	Ex-Officio

**UNION COUNTY COLLEGE  
OTHER COLLEGE OFFICIALS**

**OTHER COLLEGE OFFICIALS  
AS OF NOVEMBER 30, 2019**

Dr. Margaret M. McMenamin	President
Dr. Maris Lown	Vice President of Academic Affairs
Lynne A. Welch	Vice President of Financial Affairs and Treasurer
Dr. Demond Hargrove	Vice President of Student Development
Dr. Athos Brewer	Vice President of Administrative Services
Lori Wilkin	Associate Vice President of Finance
Vincent Lotano	Associate Vice President of Administration
Dr. Elizabeth A. Cooner	Executive Director of Assessment Planning & Research
Dr. Lisa Hiscano	Executive Director of Continuing Education and Workforce Development
Douglas E. Rouse	Executive Director of Union County College Foundation
Dr. Victoria Ukachukwu	Dean of Plainfield Campus and Allied Sciences
Dr. Lester Sandres Rapalo	Dean of Elizabeth Campus
Dr. Bernard Polnariev	Assistant Vice President for Academic Affairs and Dean of Scotch Plains Campus
Dr. Jaime Segal	Executive Director of College Relations and Secretary of the Boards
Dr. Liesl Jones	Dean of STEM
Dr. Melissa Sande	Dean of Humanities
Dr. Carlos Barrezueta	Dean of Social Science, Business & History



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## INDEPENDENT AUDITORS' REPORT

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College  
Cranford, New Jersey

### Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Union County College (the College), a component unit of the County of Union, State of New Jersey, as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The financial statements of the discretely presented component unit (Union County College Foundation) were audited in accordance with auditing standards generally accepted in the United States of America, but were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of Union County College as of June 30, 2019 and 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A) on pages 6 through 16, the schedules of proportionate share of net pension liability and contributions on page 49, and the schedule of proportionate share of net OPEB liability and contributions on page 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary Information*

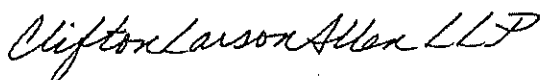
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of New Jersey Department of Treasury Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College

The schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2019, on our consideration of the College's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
December 17, 2019

**UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019**

This section of Union County College's Financial Report presents management's discussion and analysis of the financial performance of Union County College (the College) during the fiscal years ended June 30, 2019 and 2018 and its changes in financial position for the fiscal years then ended with FY 2017 data presented for comparative purposes. This analysis is designed to focus on current activities, resulting changes, and currently known facts. Please read it in conjunction with the College's Basic Financial Statements, Notes to the Financial Statements and its Independent Auditors' Report. College management is responsible for the completeness and fairness of this information.

**Overview of the Basic Financial Statements**

The financial statements are presented in accordance with Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*, presentation under which is designed to emulate corporate presentation models whereby all of the College's activities are consolidated into one total. Pursuant to GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, the College includes Union County College Foundation (the Foundation) as a discretely presented component unit since it is a separate legal entity. However, the focus in this analysis will be solely on the College's financial performance, exclusive of the Foundation.

The College implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, in FY 2015. These new statements establish standards for measuring and recognizing on each participating public employers' financial statements their allocated share of the Plan's net pension liability (NPL), deferred inflows and outflows, and pension expense. Changes in the net pension liability not included in pension expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to pensions. Correspondingly, there is \$6.3 million for deferred outflows as well as a \$10.2 million for deferred inflows in FY 2019 resulting from the adoption of GASB 68 and 71.

The College implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, whereby the State is responsible for the employer contributions and the total liability resulting from a special funding situation. Other postemployment benefits (OPEB) are benefits, such as healthcare benefits, that are paid in the period after employment and that are provided separately from a pension plan. While the College does not report a liability related to OPEB due to the special funding situation, the College is required to recognize the OPEB expense paid by the State and the offsetting revenue. Therefore, for FY 2019 and FY 2018, the College has reported its proportionate share of the collective OPEB expense and revenue for the State's OPEB expense of \$4,444,569 and \$6,339,731, respectively.

**UNION COUNTY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**JUNE 30, 2019**

The Statements of Net Position presents the financial position of the College at the end of the fiscal years and requires classification of assets and liabilities into current and noncurrent categories. The difference between total assets and deferred outflows of resources and total liabilities and deferred inflows of resources is reflected in the net position section, and displayed in three broad categories; net investment in capital assets, restricted and unrestricted. Net position is one indicator of the current financial condition of the College, while the change in net position is an indicator of whether the overall financial condition has improved or worsened during the year.

The Statements of Revenues, Expenses, and Changes in Net Position replace the fund perspective with the entity-wide perspective. Revenues and expenses are categorized as operating or nonoperating, and expenses are reported by natural classification. This approach is intended to summarize and simplify the user's analysis of the cost of various College services to the students and the public.

Key Financial Data (\$000)	2019	2018	2019 vs 2018		2017	2018 vs 2017	
			Inc (Dec)	% Change		Inc (Dec)	% Change
Operating Revenues	\$ 58,061	\$ 56,090	\$ 1,971	3.5 %	\$ 57,790	\$ (1,700)	(2.9)%
Educational and General Expense	87,875	91,609	(3,734)	(4.1)	96,389	(4,780)	(5.0)
Operating (Loss)	(29,814)	(35,519)	5,705	16.1	(38,599)	3,080	8.0
Nonoperating Revenues, Net	30,573	32,008	(1,435)	(4.5)	32,591	(583)	(1.8)
Capital Contributions and Grants	6,693	7,143	(450)	(6.3)	23,480	(16,337)	(69.6)
Increase (Decrease) in							
Net Position	7,452	3,632	3,820	105.2	17,472	(13,840)	(79.2)
Net Position - Beginning of Year	94,345	90,713	3,632	4.0	73,241	17,472	23.9
Net Position - End of Year	<u>\$ 101,797</u>	<u>\$ 94,345</u>	<u>\$ 7,452</u>	7.9	<u>\$ 90,713</u>	<u>\$ 3,632</u>	4.0

The preceding table summarizes key financial data for fiscal years ended June 30, 2019 (FY 2019), June 30, 2018 (FY 2018), and June 30, 2017 (FY 2017). Comparisons represented above show FY 2019 contrasted with FY 2018 and FY 2018 contrasted with FY 2017 with dollar and percentage changes. This schedule is prepared from the College's statements of revenues, expenses, and changes in net position, which are presented on an accrual basis of accounting, including depreciation.

Operating Revenues (\$000)	2019	2018	2019 vs 2018		2017	2018 vs 2017	
			Inc (Dec)	% Change		Inc (Dec)	% Change
Tuition and Fees (Net of Scholarship Allowance)	\$ 27,474	\$ 26,705	\$ 769	2.9 %	\$ 27,304	\$ (599)	(2.2)%
Federal Grants	22,342	22,728	(386)	(1.7)	23,221	(493)	(2.1)
State Grants	6,818	4,950	1,868	37.7	4,523	427	9.4
Local Grants	152	51	101	198.0	152	(101)	(66.4)
Gifts and Contributions	260	357	(97)	(27.2)	413	(56)	(13.6)
Other Operating Revenues	1,015	1,299	(284)	(21.9)	2,177	(878)	(40.3)
Total Operating Revenues	<u>\$ 58,061</u>	<u>\$ 56,090</u>	<u>\$ 1,971</u>	3.5	<u>\$ 57,790</u>	<u>\$ (1,700)</u>	(2.9)



**UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019**

Total Operating Revenues increased \$2.0 million or 3.5% in FY 2019 as compared to FY 2018. The major areas of change were as follows:

- ❖ Net tuition and fees increased \$769 thousand year over year. Tuition rates increased by 7% and 9% for full-time block rate and part-time per credit, respectively. The increase in tuition rates was offset by a decline in credit hours of 2.92% compared to FY 2018.
- ❖ Federal grants decreased \$386 thousand or 1.7% from FY 2018. PELL decreased by \$242 thousand year over due to the decline in enrollment. In addition, the LEAP and TAACCT grants ended in FY 2018.
- ❖ State grant revenues increased \$1.9 million or 37.7% as compared to FY 2018. The renovation of the Health Science Building in Plainfield is primarily funded by the NJ GoBond Grant. During FY 2019, the reimbursement for the costs of construction totaled \$1.1 million compared to \$69 thousand in FY 2018. In addition, the College participated in the State's pilot program for the Community College Opportunity Grant. The Grant provided last-dollar financial aid awards totaling \$673 thousand as well as a planning grant of \$197 thousand in FY 2019.
- ❖ Other operating revenues decreased by \$284 thousand in FY 2019 as compared to FY 2018. The decline in enrollment directly affected other operating revenues including parking and commission-based revenues which decreased by \$45 thousand and \$93 thousand, respectively.

Total Operating Revenues decreased \$1.7 million or 2.9% in FY 2018 as compared to FY 2017. The major areas of change were as follows:

- ❖ Net tuition and fees have decreased \$599 thousand year over year. Enrollment for FY 2018 was down 2.5% as compared to FY 2017. Additionally, the College provides flat rate tuition for students enrolled in courses between 12-18 credit hours. During FY 2018, the average credit load increased which negatively affected revenue. The net enrollment offset by the tuition increase of 4% resulted in the variance presented.
- ❖ Federal grants decreased \$493 thousand or 2.1% from FY 2017. The LEAP and TAACCCT grants ended in September of 2017 resulting in a decrease of \$1.0 million. This is offset by the Pell increase of \$600 thousand year over year.
- ❖ State grant revenues increased \$427 thousand or 9.4% as compared to FY 2017. NJ TAG and STARS revenues increased \$345 thousand combined year or year.
- ❖ Other operating revenues decreased by \$878 thousand in FY 2018 as compared to FY 2017. During FY 2017, the College received an insurance settlement for \$630 thousand pertaining to a fire that occurred on the Plainfield Campus in 2011. There were no insurance settlements during FY 2018. The decline in enrollment directly affected other operating revenues including parking and commission-based revenues which decreased by \$23 thousand and \$100 thousand, respectively.

**UNION COUNTY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**JUNE 30, 2019**

Operating Expense (\$000)	2019	2018	2019 vs 2018		2017	2018 vs 2017	
			Inc (Dec)	% Change		Inc (Dec)	% Change
Instructional	\$ 35,368	\$ 37,850	\$ (2,482)	(6.6)%	\$ 39,999	\$ (2,149)	(5.4)%
Public Service	1,986	2,159	(173)	(8.0)	2,659	(500)	(18.8)
Academic Support	6,588	7,647	(1,059)	(13.8)	7,237	410	5.7
Student Services	9,229	9,113	116	1.3	8,855	258	2.9
Institutional Support	11,467	11,409	58	0.5	12,544	(1,135)	(9.0)
Plant	10,415	10,385	30	0.3	11,431	(1,046)	(9.2)
Student Aid	6,910	7,859	(949)	(12.1)	8,230	(371)	(4.5)
Depreciation	5,913	5,187	726	14.0	5,434	(247)	(4.5)
Total Operating Expenses	87,876	91,609	(3,733)	(4.1)	96,389	(4,780)	(5.0)
Interest on Capital Asset Related Debt	705	666	39	5.9	728	(62)	(8.5)
Total Expenses	<u>\$ 88,581</u>	<u>\$ 92,275</u>	<u>\$ (3,694)</u>	<u>(4.0)</u>	<u>\$ 97,117</u>	<u>\$ (4,842)</u>	<u>(5.0)</u>

Operating expenses in FY 2019 decreased \$3.7 million or 4.1% over the same period in FY 2018. The major areas of change were:

- ❖ Instructional expenses decreased \$2.5 million or 6.6% in FY 2019 as compared to FY 2018. Faculty retirements and vacancies resulted in a \$1.1 million reduction in compensation. In addition, other postemployment benefits decreased \$1.4 million year over year.
- ❖ Academic support decreased \$1.0 million or 13.8% in FY 2019. The College began offering its own American Honors Program and created a Health Science program for future nursing students. These initiatives reduced the total cost to third party providers in the amount of \$722 thousand. Additionally, retirements and vacancies during FY 2019 resulted in \$259 thousand reduction in compensation expense.
- ❖ Student aid decreased \$949 thousand or 12.1% in FY 2019. A decline in credit hours of 2.92% impacted total aid awarded.
- ❖ Depreciation increased \$726 thousand or 14.0% in FY 2019 as compared to FY 2018. Several projects were completed in FY 2019 including the renovation of the first floor and lower level of the Lessner Building on the Elizabeth Campus.

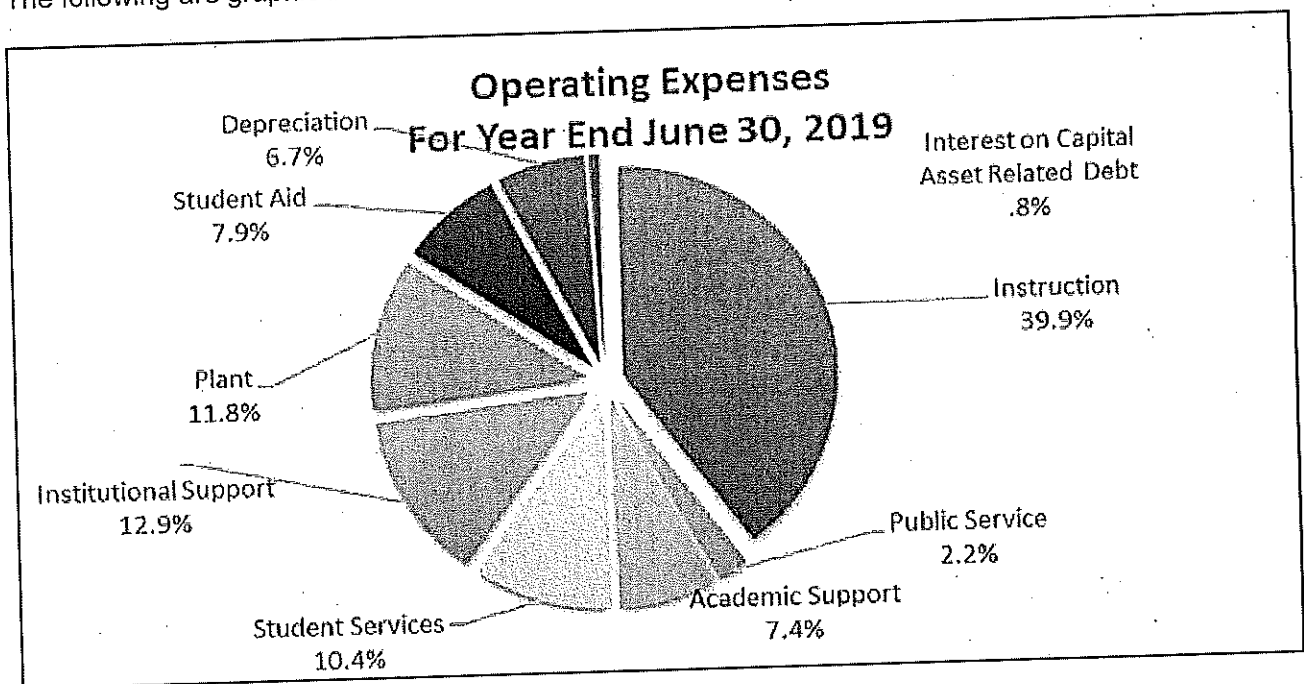
Operating expenses in FY 2018 increased \$4.8 million or 5.0% over the same period in FY 2017. The major areas of change were:

- ❖ Instructional expenses decreased \$2.1 million or 5.4% in FY 2018 as compared to FY 2017. The completion of the LEAP and TAACCCT grants on September 30, 2017 resulted in a decrease of \$1.0 million. A decrease of \$600 thousand in plant pertains to computer classrooms and labs that were reconfigured for use in FY 2017. Additionally, with the implementation of GASB 75, other postemployment benefits decreased by \$500 thousand year over year.
- ❖ Public Service was down \$500 thousand year over year or 18.8%. Decreases in participation in noncredit customized training programs and continuing education resulted in a decline of \$280 thousand. Additionally, Work First New Jersey (WFNJ) programs decreased by \$170 thousand due to a reduction in funding.

**UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019**

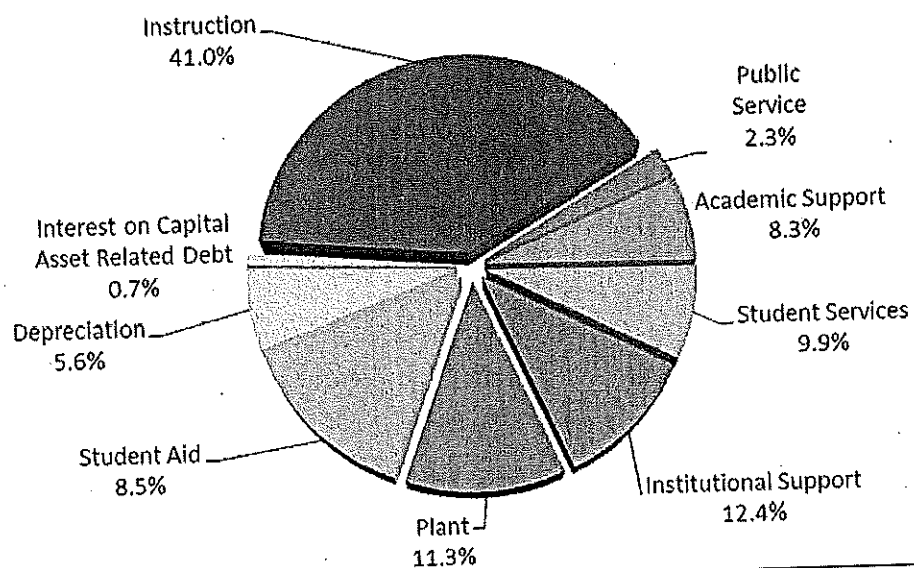
- ❖ Academic support increased \$410 thousand or 5.7% when FY 2018 is compared to FY 2017. The increase relates to compensation expenses including fringe benefits. Positions vacant during FY 2017 were filled during FY 2018. Additionally, the College implemented extended hours in the Library and Academic Learning Center to assist students during exam periods.
- ❖ Student Services increased \$258 thousand or 2.9% year over year. The College realized a full year impact of the opening of the Helen E Chaney Student Center. Additional compensation expenses were necessary to continue the support of student success initiatives.
- ❖ Institutional Support decreased \$1.1 million or 9.0% when comparing FY 2017 with FY 2018 primarily due to the decrease in GASB 68 and 71 pension expense of \$1.7 million. The decrease is offset by an increase of \$600 thousand in information technology (IT) stemming from the outsourced managed IT services for a full fiscal year.
- ❖ Plant decreased by \$1.0 million or 9.2% year over year. In FY 2018, a process was established for capitalizing smaller value projects that normally would have previously been expensed.
- ❖ Student aid decreased \$371 thousand year over year. The decline in student aid corresponds with the decrease in enrollment.

The following are graphic illustrations of operating expenses by categories for each fiscal year:

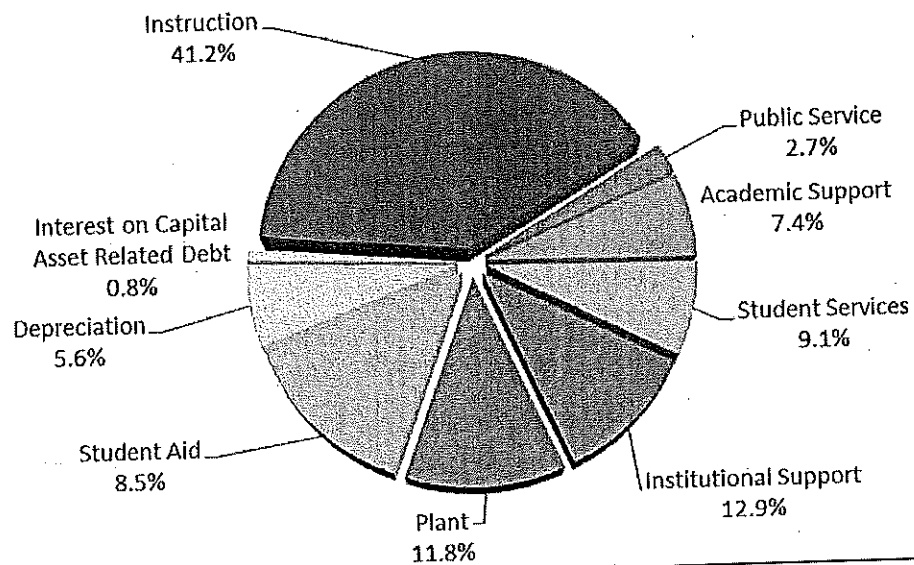


UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019

Operating Expenses  
For Year End June 30, 2018



Operating Expenses  
For Year End June 30, 2017



**UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019**

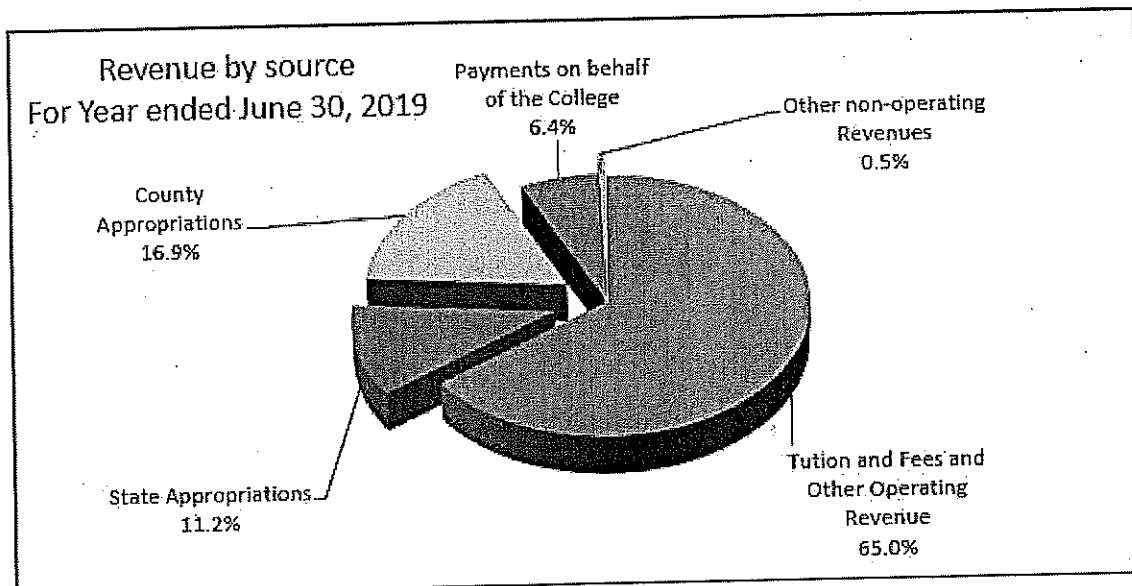
**Operating Loss**

The College reported an operating loss of \$29.8 million in FY 2019 as compared to a loss of \$35.5 million in FY 2018. The decrease in operating loss year over year demonstrates a reduction of \$3.7 million in Educational and General Expense as well as an increase in operating revenues of \$2.0 million. The loss reinforces the dependence and importance to the institution of two major components of nonoperating revenue – the State and County Appropriations. Were it not for this aid to the College, the attainment of a two-year college education would not be a realistic goal for many students.

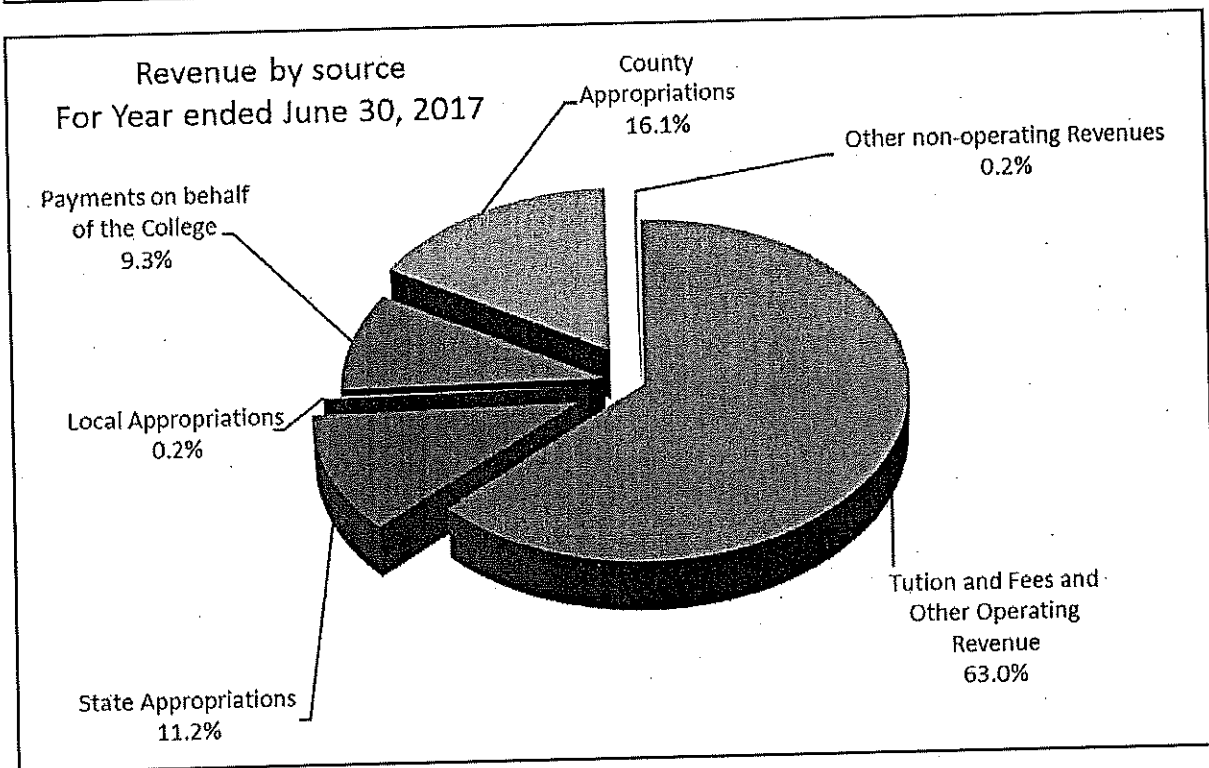
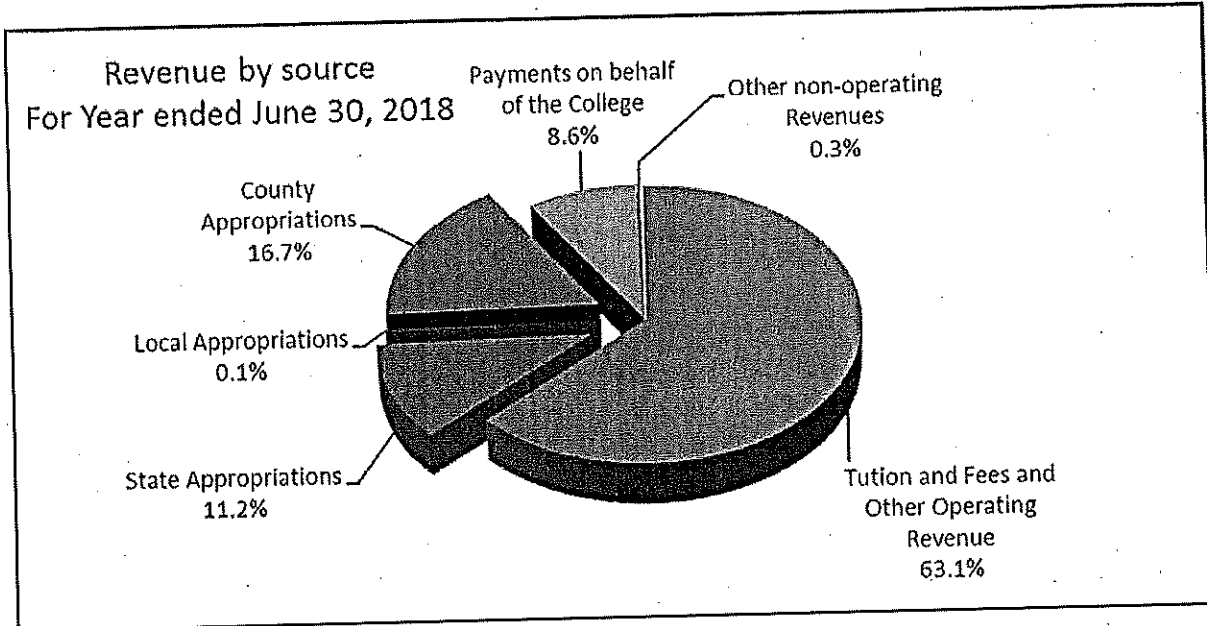
Nonoperating Revenues, Net (\$000)	2019	2018	2019 vs 2018		2017	2018 vs 2017	
			Inc (Dec)	% Change		Inc (Dec)	% Change
State Appropriations	\$ 9,995	\$ 9,964	\$ 31	0.3 %	\$ 10,230	\$ (266)	(2.6)%
County Appropriations	15,127	14,831	296	2.0	14,540	291	2.0
Payments on behalf of the College	5,732	7,649	(1,917)	(25.1)	8,374	(725)	N/A
Investment Income	424	230	194	84.3	176	54	30.7
<b>Total Nonoperating Revenues, Net</b>	<b>\$ 31,278</b>	<b>\$ 32,674</b>	<b>\$ (1,396)</b>	<b>(4.3)</b>	<b>\$ 33,320</b>	<b>\$ (646)</b>	<b>(1.9)</b>

The College relies on nonoperating revenue to subsidize the cost of education for its students. Chief among these revenues are the Appropriations of County and State aid. Funding from nonoperating revenues decreased \$1.4 million, or 4.3% in FY 2019 due to other postemployment benefits. Any decrease in Appropriations of State funds puts added pressure on the College's Tuition and Fee structure because income from students, inclusive of third-party payments on their behalf, provides only 65.0% of the College's operating expense. The College received a 2.0% increase from the County of Union in FY 2019.

The following are graphic illustrations of revenue by source for each fiscal year:



**UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019**



**UNION COUNTY COLLEGE**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**JUNE 30, 2019**

**Capital Contributions and Grants**

Capital Contributions and Grants decreased \$450 thousand in FY 2019. As mentioned earlier, during FY 2019, the College completed renovations of the first floor and lower level in the Lessner Building of the Elizabeth Campus.

Capital contributions and Grants decreased \$16.3 million in FY 2018 as compared to FY 2017. The new Helen E. Chaney Student Center on the Cranford campus opened in FY 2017. The contribution provided for this building by the County of Union during FY 2017 was \$14.6 million.

Net Position (\$000)	2019	2018	2019 vs 2018		2017	2018 vs 2017	
			Inc (Dec)	% Change		Inc (Dec)	% Change
Current Assets	\$ 46,428	\$ 38,760	\$ 7,668	19.8 %	\$ 40,445	\$ (1,685)	(4.2)%
Noncurrent Assets:							
Capital Assets, Net of Depreciation	112,760	111,966	794	0.7	108,117	3,849	3.6
Total Assets	159,188	150,726	8,462	5.6	148,562	2,164	1.5
Deferred Outflows of Resources	6,290	9,167	(2,877)	(31.4)	12,827	(3,660)	(28.5)
Current Liabilities	13,416	12,042	1,374	11.4	14,136	(2,094)	(14.8)
Noncurrent Liabilities	40,013	46,053	(6,040)	(13.1)	55,516	(9,463)	(17.0)
Total Liabilities	53,429	58,095	(4,666)	(8.0)	69,652	(11,557)	(16.6)
Deferred Inflows of Resources	10,252	7,453	2,799	37.6	1,024	6,429	627.8
Capital Assets - Net Position	97,932	96,819	1,113	1.1	92,643	4,176	4.5
Unrestricted - Net Position	3,865	(2,474)	6,339	256.2	(1,930)	(544)	(28.2)
Total Net Position	\$ 101,797	\$ 94,345	\$ 7,452	7.9	\$ 90,713	\$ 3,632	4.0

Current Assets in FY 2019 increased \$7.7 million or 19.8% year over year. Cash and cash equivalents increased \$7.4 million. This resulted from increases in operating revenues including State grant revenues and tuition and fees revenues. This is coupled with a reduction in operating expenses resulting from faculty and staff retirements, personnel vacancies, changes in academic third-party cost sharing, tighter control over expenses and a decline in enrollment. Current Liabilities increased \$1.4 million or 11.4% due to increases in accounts payable and accrued expenses pertaining to the construction costs incurred in FY 2019 from several projects. The decrease in Noncurrent Liabilities year over year resulted from a \$5.7 million decrease in the College's share of net pension liability recorded in FY 2019 based upon GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Current Assets in FY 2018 decreased \$1.7 million or 4.2% year over year. The County of Union receivable decrease of \$3.8 million resulted from streamlining the reimbursement process. Net Capital Assets increased by \$3.8 million or 3.6% resulting from an increase of \$7.7 million in construction in progress (CIP) of which \$4.6 million was primarily from the Lessner Building first floor and lower level project and a \$2.0 million contribution in lieu of construction for the future use of an athletic field at Oak Ridge Park. The increase in CIP is offset by an increase of \$4.8 million in accumulated depreciation. The decrease in Noncurrent Liabilities year over year resulted from a \$9.1 million decrease in the College's share of net pension liability recorded in FY 2018 based upon GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

**UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019**

**Summary and Outlook**

The decline in student enrollment over the last few years has presented challenges for the College. It is expected that this decline will continue throughout FY 2020 and in fact, this will be the first fiscal year that the College budgeted for such a decline in an effort to better manage costs. With student success at the forefront, many of the initiatives below are reflective of these efforts while keeping costs contained in a declining enrollment environment.

With support from many areas, Academic Affairs is leading several innovative efforts to increase student success during the upcoming fiscal year. With the start of the Fall 2019 semester, the College started utilizing Cengage Unlimited for ebooks subscriptions at a price of \$130 for a 12 month period in an effort to defray high book costs for students which could potentially be a financial barrier for some to attend College. Some of the other initiatives are advancing several new programs including eSports, Blockchain and Aerial Digital Design, implementing two new 3+1 programs with a four year institution and transforming our library with a new coding station as a new maker-space at the Cranford campus.

The College will continue to renovate, refurbish and improve facilities throughout the upcoming fiscal year. Renovation of Phase II of the Health Sciences Building will be ready for classes starting with the Spring 2020 semester. Renovation of the Roy Smith Theater project should start in June 2020. This project is expected to last approximately six months. The College started renovation work on its Scotch Plains Building in mid-July 2019 and immediately started testing and renovating the facility to ensure it is ready to start the University Center in Fall 2020 which will house four year partner higher education institutions. Some of the work taking place there this year will be water detention, replacement of the elevator and HVAC system and rework of the loading dock.

For FY2020 there are significant initiatives planned for Information Technology. The College is implementing a product from ZogoTech that aims to improve the quality and use of data to allow college staff to make more informed decisions. CRM Advise, a tool designed to improve student success and retention by automating early alerts and student success plans, will be implemented during the upcoming fiscal year. By gathering data from various sources, CRM Advise can alert staff automatically when it appears a student has deviated from their success plan and therefore needs additional assistance. In order to improve the efficiency and accuracy of course scheduling, the College also plans to implement a course scheduling platform that can automatically generate schedules based on predetermined requirements. PaperCut, a print management system, will be another initiative for the College which will not only help reduce the cost the college absorbs for paper and toner, but will make printing more secure. There will also be a full College-wide wireless infrastructure upgrade to ensure wireless coverage in all locations.

The College continues to assure a high-quality education for its students with services, facilities and technology to meet their expectations and needs. This is evidenced by the 2016 FTFT cohort graduation rate of 33.04% in FY 2019 as compared to 29.66% for the 2015 FTFT cohort in FY 2018.



UNION COUNTY COLLEGE  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
JUNE 30, 2019

**Union County College Foundation**

In May 2002, the GASB issued Statement No. 39, *Determining Whether Certain Organizations are Component Units*. This statement requires the financial activities of a potential component unit to be reported in the financial statements of the reporting entity, when specific criteria are met. The statement also specifies the manner in which those activities should be reported.

The activities of Union County College Foundation (the Foundation) are considered a component unit of the College due to the fact that the Foundation's activities are entirely for the direct benefit of the College and/or its students. The financial statements for the Foundation have been discretely presented in the report as a component unit, pursuant to GASB Statement No. 39.

## BASIC FINANCIAL STATEMENTS

**UNION COUNTY COLLEGE  
STATEMENTS OF NET POSITION  
JUNE 30, 2019 AND 2018**

	2019		2018	
	College	Component Unit - UCC Foundation	College	Component Unit - UCC Foundation
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	\$ 37,811,262	\$ 29,937	\$ 30,428,439	\$ 82,960
Investments	-	7,094,525	-	7,611,960
Student Accounts Receivable, Net of Allowance of \$1,050,300 in 2019 and \$517,614 in 2018	799,416	-	584,666	-
Grants Receivable	2,560,743	-	1,659,020	-
State of New Jersey Receivable:				
Alternative Benefit Program	418,849	-	512,618	-
County of Union Receivable	3,504,103	-	4,183,597	-
Other Receivables	1,279,944	69,670	1,325,592	57,838
Other Assets	53,618	190,028	66,048	194,468
Total Current Assets	<u>46,427,935</u>	<u>7,384,160</u>	<u>38,759,980</u>	<u>7,947,226</u>
<b>NONCURRENT ASSETS</b>				
Endowment Investments	-	10,969,885	-	10,648,721
Capital Assets, Net	<u>112,760,016</u>	<u>551,900</u>	<u>111,966,333</u>	<u>555,856</u>
Total Noncurrent Assets	<u>112,760,016</u>	<u>11,521,785</u>	<u>111,966,333</u>	<u>11,204,577</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>6,290,631</u>	<u>-</u>	<u>9,166,940</u>	<u>-</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 165,478,582</u>	<u>\$ 18,905,945</u>	<u>\$ 159,893,253</u>	<u>\$ 19,151,803</u>

See accompanying Notes to Financial Statements.

**UNION COUNTY COLLEGE**  
**STATEMENTS OF NET POSITION (CONTINUED)**  
**JUNE 30, 2019 AND 2018**

	2019		2018	
	College	Component Unit - UCC Foundation	College	Component Unit - UCC Foundation
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 4,702,566	\$ 34,070	\$ 4,458,106	\$ 496,547
Accrued Expenses	5,503,026	36,670	4,854,216	38,338
Due to State of New Jersey	523,640	-	253,307	-
Unearned Revenue	-	21,631	-	12,170
Unearned Student Tuition and Fee Revenue	1,936,970	-	1,755,169	-
Unearned Federal and State Grant Revenue	426,243	-	401,566	-
Capital Lease, Current Portion	323,999	-	319,793	-
Total Current Liabilities	<u>13,416,444</u>	<u>92,371</u>	<u>12,042,157</u>	<u>547,055</u>
<b>NONCURRENT LIABILITIES</b>				
Capital Lease, Noncurrent Portion	14,503,570	-	14,827,569	-
Net Pension Liability	25,509,057	-	31,224,747	-
Total Noncurrent Liabilities	<u>40,012,627</u>	<u>-</u>	<u>46,052,316</u>	<u>-</u>
Total Liabilities	53,429,071	92,371	58,094,473	547,055
<b>DEFERRED INFLOWS OF RESOURCES</b>	10,252,235	-	7,453,399	-
<b>NET POSITION</b>				
Net Investment in Capital Assets	97,932,447	250,000	96,818,971	555,856
Restricted for:				
Nonexpendable:				
Program	-	555,211	-	575,340
Scholarships	-	10,414,674	-	10,073,381
Expendable:				
Program	-	46,989	-	42,479
Scholarships	-	2,418,773	-	2,218,773
Other	-	4,192,934	-	4,109,041
Unrestricted Surplus (Deficit)	3,864,829	934,993	(2,473,590)	1,029,878
Total Net Position	<u>101,797,276</u>	<u>18,813,574</u>	<u>94,345,381</u>	<u>18,604,748</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 165,478,582</u>	<u>\$ 18,905,945</u>	<u>\$ 159,893,253</u>	<u>\$ 19,151,803</u>

See accompanying Notes to Financial Statements.

**UNION COUNTY COLLEGE**  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**YEARS ENDED JUNE 30, 2019 AND 2018**

	2019		2018	
	College	Component Unit - UCC Foundation	College (As Restated)	Component Unit - UCC Foundation
<b>REVENUES</b>				
Operating Revenues:				
Student Tuition and Fees	\$ 43,361,032	\$ -	\$ 41,277,609	\$ -
Less: Scholarship Allowances	(15,887,314)	-	(14,572,811)	-
Net Student Tuition and Fees	27,473,718	-	26,704,798	-
Federal Grants	22,342,049	-	22,727,897	-
State Grants	6,818,151	-	4,949,884	-
Local Grants	152,182	-	51,406	-
Gifts and Contributions	259,655	940,077	357,488	883,492
Other	1,015,322	-	1,298,569	-
Total Operating Revenues	58,061,077	940,077	56,090,042	883,492
<b>EXPENSES</b>				
Operating Expenses:				
Educational and General:				
Instructional	35,368,310	-	37,850,060	-
Public Service	1,986,041	-	2,158,838	-
Academic Support	6,587,664	-	7,647,240	-
Student Services	9,228,679	-	9,112,316	-
Institutional Support	11,466,989	-	11,409,016	-
Plant Operations and Maintenance	10,414,841	-	10,385,112	-
Student Aid	6,909,646	1,184,249	7,859,196	1,213,422
Depreciation	5,913,171	3,956	5,187,176	3,956
Other Expenses	-	537,134	-	557,511
Total Operating Expenses	87,875,341	1,725,339	91,608,954	1,774,889
	(29,814,264)	(785,262)	(35,518,912)	(891,397)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
State Appropriations	9,994,995	-	9,964,291	-
County Appropriations	15,127,395	-	14,830,811	-
Investment Income (Loss)	424,249	672,924	229,739	1,369,029
Interest on Capital Asset Related Debt	(705,207)	-	(666,229)	-
Additions to Permanent Endowments	-	321,164	-	167,804
On-Behalf Payments:				
Alternate Benefit Plan	1,287,426	-	1,309,193	-
Other Post Employment Benefits	4,444,569	-	6,339,731	-
Net Nonoperating Revenues	30,573,427	994,088	32,007,536	1,536,833
<b>INCOME (LOSS) BEFORE OTHER REVENUES</b>	759,163	208,826	(3,511,376)	645,436
<b>CAPITAL GRANTS AND CONTRIBUTIONS</b>	6,692,732	-	7,143,247	-
<b>INCREASE IN NET POSITION</b>	7,451,895	208,826	3,631,871	645,436
Net Position - Beginning of Year	94,345,381	18,604,748	90,713,510	17,959,312
<b>NET POSITION - END OF YEAR</b>	<u>\$ 101,797,276</u>	<u>\$ 18,813,574</u>	<u>\$ 94,345,381</u>	<u>\$ 18,604,748</u>

See accompanying Notes to Financial Statements.

**UNION COUNTY COLLEGE  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Student Revenue	\$ 20,752,400	\$ 19,387,495
Receipts from Government Grants	28,410,659	28,974,773
Payments to Suppliers	(10,838,691)	(17,176,971)
Payments to and on Behalf of Employees	(56,724,040)	(52,228,508)
Receipts from Gifts and Contributions	259,655	357,488
Other Receipts	1,015,322	1,298,569
Net Cash Used by Operating Activities	<u>(17,124,695)</u>	<u>(19,387,154)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State Appropriations	9,994,995	9,964,291
County Appropriations	15,127,395	14,830,811
Loan Program Receipts	8,047,301	9,130,305
Loan Program Disbursements	<u>(8,047,301)</u>	<u>(9,130,305)</u>
Net Cash Provided by Noncapital Financing Activities	25,122,390	24,795,102
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital Grants	6,692,732	7,143,247
Purchase of Capital Assets	(6,706,853)	(9,036,764)
Principal Paid on Debt	(319,793)	(325,771)
Interest Paid on Long-Term Debt	<u>(705,207)</u>	<u>(666,229)</u>
Net Cash Used by Capital and Related Financing Activities	(1,039,121)	(2,885,517)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on Investments	<u>424,249</u>	<u>229,739</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	7,382,823	2,752,170
Cash and Cash Equivalents - Beginning of Year	<u>30,428,439</u>	<u>27,676,269</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 37,811,262</u></u>	<u><u>\$ 30,428,439</u></u>
<b>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH USED BY OPERATING ACTIVITIES</b>		
Operating Loss	\$ (29,814,264)	\$ (35,518,912)
Adjustment to Reconcile Net Operating Loss to Net Cash Used by Operating Activities:		
Depreciation Expense	5,913,171	5,187,176
On-Behalf Payments	5,731,995	7,648,924
Changes in Assets and Liabilities:		
Receivables, Net	(285,133)	4,437,291
Accounts Payable and Accrued Expenses	1,163,603	(2,045,907)
Net Pension Liability	(40,545)	946,184
Unearned Revenue:		
Student Tuition and Fees	181,801	(42,935)
Federal and State Grants	24,677	1,025
Net Cash Used by Operating Activities	<u><u>\$ (17,124,695)</u></u>	<u><u>\$ (19,387,154)</u></u>
<b>SIGNIFICANT NONCASH TRANSACTIONS</b>		
Expenses Paid on Behalf of the College	<u><u>\$ 5,731,995</u></u>	<u><u>\$ 7,648,924</u></u>

See accompanying Notes to Financial Statements.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Union County College (the College) was established in 1933 as a private college. In 1982, with the merger of then Union College and Union County Vocational Technical Institute, Union County College was established as a public comprehensive community college pursuant to N.J.S. 18A: 64A-50 et seq. It is a member of New Jersey's system of nineteen county colleges and is a component unit of the County of Union. The College operates campuses in Cranford, Elizabeth, Plainfield, and Scotch Plains. The College's enrollment for Fall 2018 was 4,297 full time students and 5,414 part time students. The College is accredited by the Commission on Higher Education of the Middle States Association of Colleges and Schools.

Pursuant to N.J.S. 18A-64A-55, the Board of Trustees of Union County College consists of the County Superintendent of Schools, four citizens of Union County appointed by the Union County Board of Chosen Freeholders, four trustees appointed by the Board of Governors of Union County College (see more on Board of Governors below) and two citizens of Union County appointed by the Governor of the State of New Jersey. The term of office of these appointed members is four years. In addition, one representative of the Student Body of Union County College is elected from the graduating class to serve as a nonvoting Trustee for a term commencing at the next reorganization meeting of the Board of Trustees following the graduation of his or her class. In addition, the President of the College serves as an ex-officio member of the Board of Trustees. The Board is responsible for the fiscal control and general supervision over the conduct of the College. A chairman is elected by the Board of Trustees from its voting membership.

In addition to the Board of Trustees, Union County College also has a Board of Governors. The Board of Governors is vested with specific areas of authority. It is authorized to give advice and consent to the Board of Trustees in connection with the appointment, compensation and term of office of the President of the College, act in an overall advisory capacity and control properties, funds and trust vested when Union College, a two year private College, began functioning as Union County College. The Board of Governors is appointed as follows: the President of the College who serves in an ex-officio capacity without a vote, three Alumni Governors nominated by the Union County College Alumni Association, three county residents nominated by the Union County Board of Chosen Freeholders, and all remaining Governors up to a maximum of 30 are appointed by the existing Board of Governors. The College currently has 23 members of the Board of Governors. The term of a member of the Board of Governors is three years.

The College offers a wide range of academic programs, including associates degrees in arts, science, and applied science.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Organization (Continued)**

Union County College is a component unit of the County of Union as described in Governmental Accounting Standards Board (GASB) Statement No. 14 – *The Financial Reporting Entity*. The financial statements of the College would be either blended or discretely presented as part of the County's financial statements if the County prepared its financial statements in accordance with GASB Statement No. 34 – *Basic Financial Statements and Management's Discussion and Analysis for State of Local Governments*. The County of Union currently follows a basis of accounting and reporting model that is prescribed by the Department of Community Affairs, Division of Local Government Services, State of New Jersey. Therefore, the financial statements of the College are not presented with the County of Union's.

**Component Unit**

Union County College Foundation (the Foundation) is a New Jersey nonprofit corporation organized in December 1977. Its purpose is to support Union County College by providing scholarships to students and raising funds for capital projects. The Foundation solicits public and private contributions to carry out its objectives. The Foundation is governed by a board of trustees, some of which are management of the College. In addition, College employees and facilities are used for virtually all activities of the Foundation. The Foundation reports under Financial Accounting Standards Board (FASB) Standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features.

GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, provide guidance that all entities associated with a primary government are potential component units, and should be evaluated for inclusion in the financial reporting entity. A primary government is financially accountable not only for the organizations that make up its legal entity, but also for legally separate organizations that meet the criteria established by GASB Statements No. 14 and No. 39. In addition, GASB Statement No. 61 (GASB 61), *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*, provides additional guidance for organizations that do not meet the financial accountability criteria for inclusion as component units but that nevertheless should be included because the primary government's management determines that it would be misleading to exclude them. In addition, GASB Statement No. 61 clarifies the manner in which component units are presented (discretely presented, blended, or included in the fiduciary fund financial statements).

In accordance with GASB 61, the Foundation meets the requirements for discrete presentation in the financial statements of the College. In accordance with GASB Statement Nos. 34 and 35, certain presentation adjustments to the financial statements of the Foundation were required to conform to the classification and display requirements in the aforementioned GASB statements as applicable to the College.



**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Component Unit (Continued)**

During the fiscal years ended June 30, 2019 and 2018, the Foundation distributed \$1,184,249 and \$1,213,422, respectively, to the College for both restricted and unrestricted purposes.

The individual report of audit of the Foundation for the fiscal year ended June 30, 2019 can be obtained at the Foundation offices; Union County College Foundation, 1033 Springfield Avenue, Cranford, New Jersey 07016.

**Basis of Presentation**

The accompanying financial statements include all activities that are directly controlled by the College. In addition, the financial statements include the financial position and activities of the College's discretely presented component unit, Union County College Foundation. The financial statements are presented in accordance with accounting principles generally accepted in the United States of America applicable to governmental colleges and universities engaged in business-type activities as adopted by GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*. The financial statement presentation required by GASB No. 35 provides a comprehensive, entity-wide perspective of the College's assets, liabilities, net position, revenues, expenses, changes in net position, and cash flows, and replaces the fund-group perspective previously required.

**Basis of Accounting and Measurement Focus**

For financial reporting purposes, the College is considered a special-purpose government engaged in only business-type activities. Accordingly, the College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when an obligation has been incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Cash and Cash Equivalents and Investments**

For the purposes of the statement of cash flows, the College considers all highly liquid investments with an original maturity of three months or less to be cash and cash equivalents.

The College accounts for its investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and GASB Statement No. 72, *Fair Value Measurement Application*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the statement of revenues, expenses, and changes in net position.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents and Investments (Continued)**

N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act (GUDPA), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include State or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to 5% of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the amount of their deposits to the governmental units.

**Accounts Receivable**

Accounts receivable consists of tuition and fees charged to students and various other receivables. Accounts receivable are recorded net of estimated uncollectible amounts.

**Prepaid Expenses**

Prepaid expenses represent payments made to vendors for services that will benefit periods beyond June 30, 2019.

**Tuition**

Each year the Board of Trustees sets tuition rates based upon full-time enrollment or part-time enrollment on a per credit hour rate or other basis. Rates vary based upon residence within Union County, out of county and out of state. Student revenues are presented in the statement of revenues, expenses, and changes in net position, net of scholarships applied to student accounts, while other payments made directly to students are presented as student aid expenses and are recognized in the period earned. Student revenues collected in advance of the fiscal year are recorded as unearned revenue in the accompanying financial statements.

**State Aid**

The New Jersey Department of Treasury, Office of Management and Budget (OMB) allocates the annual appropriation for community college operating aid according to credit hour enrollments as prescribed by N.J.S.A. 18A:64A-22. Aid is based upon audited enrollments, which, is made up of credit course categories.

**County Aid**

N.J.S.A. 18A:64A-22 states that each county which operates a county college shall continue to provide moneys for the support of the college in an amount no less than those moneys provided in the year in which this act is enacted or 25% of the operational expense in the base State fiscal year, whichever is greater.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Unearned Revenue**

Unearned revenue represents tuition revenue that has been billed before June 30 for classes that are scheduled to begin the next fiscal year. It also includes cash, which has been received for grants, but not yet earned.

**Capital Assets**

Capital assets include property, plant equipment, and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the College as assets with an initial unit cost of \$5,000 or more and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the College are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	20 to 40 Years
Equipment	3 to 20 Years

Depreciation expense for the fiscal years ending June 30, 2019 and 2018 was \$5,913,171 and \$5,187,176, respectively.

**Financial Dependency**

Among the College's largest revenue sources include appropriations from the State of New Jersey and County of Union, including contributions made by the State on behalf of the College for the Alternate Benefit Program. The College is economically dependent on these appropriations to carry on its operations.

**Compensated Absences**

Compensated absences are those absences for which employees will be paid, such as vacation. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the College and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the College and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Allowance for Doubtful Accounts**

The allowance for doubtful accounts of student accounts receivable is based on average percentages of past years collection rates. The allowance for June 30, 2019 and 2018 was \$1,050,300 and \$517,614, respectively.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Federal Financial Assistance Programs**

The College participates in the following federally funded financial assistance programs; Federal Pell Grants, Federal Supplemental Educational Opportunity Grants (FSEOG), Federal Work-Study Grants and Federal Direct Loan Program (FDL). Federal programs are audited in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

**Scholarship Discounts and Allowances**

Student tuition and fee revenues are reported net of scholarship discount and allowances in the statement of revenues, expenses, and changes in net position. Scholarship discount and allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain government grants, such as Pell grants, as well as other federal grants and state grants, are recorded as operating revenue in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees, the College has recorded a scholarship discount and allowance. The amount of scholarship discount and allowances for the fiscal years ending June 30, 2019 and 2018 was \$15,887,314 and \$14,572,811, respectively.

**On-Behalf Payments, Pension and OPEB**

The College follows the requirements of GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, which recommends that revenue and expenditures be recorded in the financial statements for the State of New Jersey On-Behalf Payments for the Alternate Benefit Program.

The College has recorded a revenue and expense for payments made to the School Employees' Health Benefit Program (SEHBP), by the State of New Jersey (the State) on behalf of certain employees of the College. For the fiscal year ending June 30, 2018, the College GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, whereby the State is responsible for the employer contributions and the total OPEB liability resulting from a special funding situation. Therefore, for the fiscal years ended June 30, 2019 and 2018, the College has reported its proportionate share of the collective OPEB expense and revenue for the State's OPEB expense.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Income Taxes**

The College is a political subdivision of the State of New Jersey and is excluded from Federal income taxes under Section 115(1) of the Internal Revenue Code (IRC), as amended.

**Classification of Revenue**

The College has classified its revenues as either operating or nonoperating revenues in accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

**Operating Revenues**

Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances; (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances; and (3) most federal and state grants and contracts as well as federal appropriations.

The College classifies Pell Revenue as Federal Grant revenue, as these funds pay for student tuition and other related costs, included in Operating Revenues in the Statement of Revenue, Expenses, and Changes in Net Position. This is done in accordance with Footnote 42 of GASB 34 stating "Revenue and expense transactions normally classified as other than operating cash flows from operations in most proprietary funds may be classified as operating revenues and expenses if those transactions constitute the reporting proprietary fund's principal ongoing operations."

**Nonoperating Revenues**

Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting* and GASB No. 35, such as state and county appropriations and investment income.

**Net Position**

Net position represents the difference between the summation of assets and deferred outflows of resources, and the summation of liabilities and deferred inflows of resources. Net position is classified into the following three components:

**Net Investment in Capital Assets**

This component represents capital assets, net of accumulated depreciation, net of outstanding balances of borrowings used for the acquisition, construction, or improvement of those assets.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position (Continued)

Restricted

Restricted expendable net position includes resources in which the College is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties. When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first and then unrestricted resources as they are needed.

Unrestricted Net Position

Unrestricted net position represents resources derived from student tuition and fees, state and county appropriations and sales and services of educational departments or auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College and may be used at the discretion of the Board to meet current expenses for any purposes. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty, and staff.

Deferred Inflows and Outflows of Resources

In addition to assets and liabilities, the statements of net position report separate sections of deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period which will not be recognized as an outflow of resources until that time. Deferred inflows of resources represent an acquisition of net position that applies to a future period which will not be recognized as an inflow of resources until that time.

Deferred charges for defined benefit plans result from the difference between expected (actuarial) and actual experience, changes in actuarial assumptions, net difference between projected (actuarial) and actual earnings on pension plan investments, changes in the state's proportion of expenses and liabilities to the pension as a whole, differences between the College's pension contributions and its proportionate share of contributions, and the College's pension contributions subsequent to the pension valuation measurement date.

New Accounting Standards

GASB has issued several accounting standards that are required to be adopted by the College in future years. The College is evaluating the impact of the adoption of these standards on its financial statements as discussed below.

New Accounting Standards

In June 2017, GASB issued Statement No. 87, *Leases*. Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. In other words, most leases currently classified as operating leases will be accounted for and reported in the same manner as capital leases. The College has determined that, although Statement No. 87 will change the way it accounts for its operating leases, it will have little, if any, effect on its net position or results of operations. The provisions in Statement No. 87 are effective for reporting periods beginning after December 15, 2019.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**New Accounting Standards (Continued)**

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred, and should no longer be capitalized as part of the cost of an asset. The College has determined that the effect of Statement No. 89 on its financial statements will vary from year to year, depending upon the amount of new debt incurred for capital assets. The provisions of Statement No. 89 are effective for reporting periods beginning after December 15, 2019.

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. Statement No. 91 is intended to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in accounting and financial reporting. The College has determined that Statement No. 91 will have no effect on its financial statements. The provisions of Statement No. 91 are effective for reporting periods beginning after December 15, 2020.

**NOTE 2 CASH AND CASH EQUIVALENTS**

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the College's deposits might not be recovered. Although the College does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). Under the Act, the first \$250,000 of governmental deposits in each insured depository is protected by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the College in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings or funds that may pass to the College relative to the happening of a future condition. Such funds would be shown as uninsured and uncollateralized in the schedule below.

As of June 30, 2019 and 2018, the College's bank balances were exposed to custodial credit risk as follows:

	2019	2018
Insured	\$ 2,000,000	\$ 2,000,000
Collateralized Under GUDPA	36,376,571	29,467,955
Total	<u>\$ 38,376,571</u>	<u>\$ 31,467,955</u>

**UNION COUNTY COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 3 CAPITAL ASSETS**

The following schedule is a summarization of the changes in capital assets by source at June 30, 2019 and 2018:

	Balance July 1, 2018	Increases	Decreases	Adjustments	Balance June 30, 2019
Capital Assets, Nondepreciable:					
Land	\$ 4,833,320	\$ -	\$ -	\$ -	\$ 4,833,320
Construction in Progress	14,311,028	5,311,401	-	(11,184,447)	8,437,982
Total Capital Assets, Nondepreciable	19,144,348	5,311,401	-	(11,184,447)	13,271,302
Capital Assets, Depreciable:					
Building and Improvements	152,260,383	856,485	-	8,123,471	161,240,339
Intangible Asset - Easement	14,415,112	-	-	-	14,415,112
Equipment, Software, and Vehicles	20,692,733	577,728	-	3,022,216	24,292,677
Total Capital Assets, Depreciable	187,368,228	1,434,213	-	11,145,687	199,948,128
Less: Accumulated Depreciation for:					
Buildings and Improvements	(76,386,744)	(3,929,813)	-	-	(80,316,557)
Intangible Asset - Easement	(3,083,233)	(480,504)	-	-	(3,563,737)
Equipment, Software, and Vehicles	(15,076,266)	(1,502,854)	-	-	(16,579,120)
Total Depreciation	(94,546,243)	(5,913,171)	-	-	(100,459,414)
Total Capital Assets, Depreciable Net	92,821,985	(4,478,958)	-	11,145,687	99,488,714
Capital Assets, Net	<u>\$ 111,966,333</u>	<u>\$ 832,443</u>	<u>\$ -</u>	<u>\$ (38,760)</u>	<u>\$ 112,760,016</u>
	Balance July 1, 2017	Increases	Decreases	Adjustments	Balance June 30, 2018
Capital Assets, Nondepreciable:					
Land	\$ 4,833,320	\$ -	\$ -	\$ -	\$ 4,833,320
Construction in Progress	6,606,870	7,704,158	-	-	14,311,028
Total Capital Assets, Nondepreciable	11,440,190	7,704,158	-	-	19,144,348
Capital Assets, Depreciable:					
Building and Improvements	152,098,906	161,477	-	-	152,260,383
Intangible Asset - Easement	14,415,112	-	-	-	14,415,112
Equipment, Software, and Vehicles	19,923,476	1,173,101	(403,844)	-	20,692,733
Total Capital Assets, Depreciable	186,437,494	1,334,578	(403,844)	-	187,368,228
Less: Accumulated Depreciation for:					
Buildings and Improvements	(72,702,448)	(3,684,296)	-	-	(76,386,744)
Intangible Asset - Easement	(2,602,729)	(480,504)	-	-	(3,083,233)
Equipment, Software, and Vehicles	(14,455,762)	(1,057,946)	401,870	35,572	(15,076,266)
Total Depreciation	(89,760,939)	(5,222,746)	401,870	35,572	(94,546,243)
Total Capital Assets, Depreciable Net	96,676,555	(3,888,168)	(1,974)	35,572	92,821,985
Capital Assets, Net	<u>\$ 108,116,745</u>	<u>\$ 3,815,990</u>	<u>\$ (1,974)</u>	<u>\$ 35,572</u>	<u>\$ 111,966,333</u>

Adjustments represent transfers of completed projects from construction in progress.



**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 4 ACCRUED COMPENSATED ABSENCES**

It is the College's policy to reimburse employees upon termination for accrued vacation at their current rate of pay. Physical Plant and Public Safety employees can accrue up to 192 hours of accrued vacation and all other employees can accrue up to 168 hours of accrued vacation. An employee may request to carry forward additional hours; however, in no event shall they carry forward more than 192 hours and 168 hours, respectively. As of June 30, 2019 and 2018, the liabilities for accrued compensated absences, included in accrued expenses on the statements of net position, consist of the following:

	<u>2019</u>	<u>2018</u>
Vacation:		
Balance - Beginning of Fiscal Year	\$ 1,174,788	\$ 1,187,978
(Decrease)/Increase	49,151	(13,190)
Balance - End of Fiscal Year	<u>\$ 1,223,939</u>	<u>\$ 1,174,788</u>

**NOTE 5 PENSION PLANS**

A substantial number of the College's employees participate in one of the two following defined benefit and defined contribution pension plans: (1) the Public Employees' Retirement System or (2) the New Jersey Alternate Benefit Program, both of which are administered and/or regulated by the New Jersey Division of Pensions and Benefits. Each Plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey  
Division of Pensions and Benefits  
P.O. Box 295  
Trenton, New Jersey 08625-0295

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

**NOTE 5 PENSION PLANS (CONTINUED)**

**Public Employees' Retirement System**

The Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955. The PERS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B.

The contribution requirements of Plan members are determined by state statute. In accordance with Chapter 62, P.L. 1994, Plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, Plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased to 6.5% plus an additional 1.0% phased-in over seven years. The phase-in of the additional incremental member contribution amount began July 1, 2012, and increases each subsequent July 1. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

Annually, employer contributions to the PERS are actuarially determined and include the College's normal contribution plus any accrued liability, which ensures adequate funding for future pension system liability. The amount of contributions recognized by PERS from the College as of June 30, 2019, 2018, and 2017 were \$1,216,057, \$1,295,016, \$1,260,728, respectively.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 5 PENSIONS PLANS (CONTINUED)

Public Employees' Retirement System (Continued)

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016. This actuarial valuation used the following actuarial assumptions, applied to the June 30, 2018 measurement date:

- Actuarial cost method is entry age normal, level percent of pay.
- Straight-line amortization of investments over five years and amortization of assumption changes and noninvestment gains/losses over the average expected remaining service lives of all employees that are provided benefits.
- Inflation of 2.25%.
- Investment return of 7.00%, including inflation.
- Salary increases of 1.65 – 4.15% based on age for years 2018-2026, and 2.65 – 5.15% based on ages subsequent years.
- Asset Valuation using fair (market) value.
- Mortality rates based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) with adjustments for mortality improvements from the base year of 2014 base on Projection Scale AA.

In accordance with state statute, the long-term expected rate of return on pension plan investments was determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 are summarized in the following table below.

PERS's policy in regard to the allocation of invested Plan assets is established and may be amended by the PERS Board of Trustees. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension. Following is the PERS Board of Trustees' adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30 2019 and 2018.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 5 PENSIONS PLANS (CONTINUED)

Public Employees' Retirement System (Continued)

	<u>2018 Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Asset Class:	5.50 %	1.00 %
Cash	3.00	1.87
Core Bonds	10.00	3.78
Intermediate-Term Bonds	2.50	6.82
High Yield Bonds	30.00	8.19
Broad U.S. Equities	11.50	9.00
Developed Foreign Equities	6.50	11.64
Emerging Market Equities	2.00	10.63
Private Equity	1.00	6.60
Hedge Funds / Absolute Return	3.50	18.44
Real Estate (Property)	5.00	7.10
Global Debt ex U.S.	5.00	5.51
Risk Mitigation Strategies	8.25	13.08
Buyouts/Venture Cap	6.25	9.23
REIT	100.00 %	
Total		
	<u>2017 Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Asset Class:	5.50 %	1.00 %
Cash	3.00	1.87
Core Bonds	10.00	3.78
Intermediate-Term Bonds	2.50	6.82
High Yield Bonds	30.00	8.19
Broad U.S. Equities	11.50	9.00
Developed Foreign Equities	6.50	11.64
Emerging Market Equities	2.00	10.63
Private Equity	1.00	6.60
Hedge Funds / Absolute Return	3.50	18.44
Real Estate (Property)	5.00	7.10
Global Debt ex U.S.	5.00	5.51
Risk Mitigation Strategies	8.25	13.08
Buyouts/Venture Cap	6.25	9.23
REIT	100.00 %	
Total		

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 5 PENSIONS PLANS (CONTINUED)**

**Public Employees' Retirement System (Continued)**

The discount rate used to measure the total PERS pension liability was 5.66% and 5.00% as of June 30, 2018 and 2017, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current contribution rate and that contributions from employers will be based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current Plan members through June 30, 2046. Therefore, the long-term expected rate of return on Plan investments was applied to projected benefit payments through June 30, 2046, and the municipal bond rate was applied to projected benefit payments after that date to determine the total pension liability.

The following presents the College's proportionate share of the PERS net pension liability calculated using the discount rate of 5.66% as of June 30, 2019 and 5.00% as of June 30, 2018, as well as what the collective net pension liability would be if it were calculated using a discount rate that is one percentage point lower (4.66% in 2019 and 4.00% in 2018) or one percentage point higher (6.66% in 2019 and 6.00% in 2018) than the current rate.

Sensitivity of the College's Proportionate Share of the PERS Net Pension Liability to Changes in the Discount Rate			
	1% Decrease 4.66%	Current Rate 5.66%	1% Increase 6.66%
2019	\$ 32,074,700	\$ 25,509,057	\$ 20,000,902
	1% Decrease 4.00%	Current Rate 5.00%	1% Increase 6.00%
2018	\$ 38,736,418	\$ 31,224,747	\$ 24,966,595

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions and pension expense, the fiduciary net position of PERS and additions to or deductions from PERS's fiduciary net position have been determined on the same basis as they are reported in the PERS's financial statements. For this purpose, benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information about PERS' fiduciary net position is available in the PERS Comprehensive Annual Financial Report, which can be found at [www.state.nj.us/treasury/pensions/financial-reports.shtml](http://www.state.nj.us/treasury/pensions/financial-reports.shtml).

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 5 PENSIONS PLANS (CONTINUED)**

**Public Employees' Retirement System (Continued)**

PERS measured the net pension liability as of June 30, 2018. The total PERS pension liability used to calculate the net pension liability was determined by rolling forward the total pension liability calculated as of June 30, 2017 to June 30, 2018. PERS calculated the employer's proportion of the net pension liability using the ratio of each employer's one-year contributions to total participating employers' contributions for the group. At June 30, 2018, the College's proportion was 0.1296%, a decrease of 0.0046% from its proportion calculated as of June 30, 2017.

At June 30, 2019, the amount recognized as the College's proportionate share of the PERS June 30, 2018 net pension liability (measurement date) was \$25,509,057. For the year ended June 30, 2019, the College recognized PERS pension expense of \$1,217,857. At June 30, 2019, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference Between Expected and Actual Experience	\$ 486,462	\$ 131,533
Changes of Assumptions	4,203,470	8,156,440
Net Difference Between Projected and Actual Investment Earnings	-	239,276
Changes in Proportions	384,642	1,724,986
Total Contributions and Proportionate Share of Contributions after the Measurement Date	1,216,057	-
Total	<u>\$ 6,290,631</u>	<u>\$ 10,252,235</u>

At June 30, 2018, the amount recognized as the College's proportionate share of the PERS June 30, 2017 net pension liability (measurement date) was \$31,224,747. For the year ended June 30, 2018, the College recognized PERS pension expense of \$2,206,902. At June 30, 2018, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference Between Expected and Actual Experience	\$ 735,235	\$ -
Changes of Assumptions	6,290,711	-
Net Difference Between Projected and Actual Investment Earnings	212,619	-
Changes in Proportions	649,547	7,453,400
Total Contributions and Proportionate Share of Contributions after the Measurement Date	1,295,016	-
Total	<u>\$ 9,183,128</u>	<u>\$ 7,453,400</u>

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 5 PENSIONS PLANS (CONTINUED)**

**Public Employees' Retirement System (Continued)**

The College will recognize the \$1,216,057 reported as 2019 deferred outflows of resources resulting from pension contributions after the measurement date as a reduction of the PERS net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as PERS pension expense as follows.

<u>Year Ending June 30,</u>	<u>Amortization</u>
2020	\$ (48,440)
2021	(615,777)
2022	(2,151,774)
2023	(1,745,171)
2024	(616,499)
Total	<u>\$ (5,177,661)</u>

**New Jersey Alternate Benefit Program**

The New Jersey Alternate Benefit Program (ABP) is a defined contribution pension plan, which was established pursuant to P.L. 1969, c. 242 (N.J.S.A. 18A:66-167 et seq.). The ABP provides retirement, death and disability, and medical benefits to qualified members.

The contributions requirements of Plan members are determined by state statute. In accordance with N.J.S.A. 18A:66-173, required contributions, calculated on the employee's base pay up to \$141,000, are 5% for Plan members, and 8% for employers. Plan members may make additional voluntary contributions subject to section 403(b) of the Internal Revenue Code.

Under N.J.S.A. 18A:66-174, most employer contributions are made by the State of New Jersey on behalf of the College. The College is responsible for the employer contributions for nonacademic employees.

Plan members direct the investment of contributions to insurance companies and mutual fund companies selected by the New Jersey Division of Pensions' Pension Provider Selector Board. These companies administer Plan funds based on alternate benefit contracts with the New Jersey Division of Pensions.

Amounts deferred under the Plan are not available to employees until termination, retirement, death, or unforeseeable emergency. The Plan carriers are as follows:

AXA Financial; MassMutual Retirement Services; MetLife; Prudential; TIAA; VALIC; and  
Voya Financial

The State of New Jersey is responsible for contributing the employer's share of certain defined academic positions towards the annual pension cost of Alternate Benefits for qualified employees. The 2019 Employer's share was 8% of annualized wages. The College pays the employer's share and is reimbursed by the State of New Jersey. During fiscal years 2019 and 2018, the state reimbursed \$1,287,426 and \$1,309,193, respectively, to the College for the employer share of qualified employees. This amount is reflected in the accompanying financial statements as both revenues and expenditures.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 5 PENSIONS PLANS (CONTINUED)**

**New Jersey Alternate Benefit Program (Continued)**

Amounts billed and paid for the New Jersey Alternate Benefit Program were:

**Alternative Benefit Program**

Fiscal Year	Total Liability	Funded by State	Paid by College
2019	\$ 1,872,857	\$ 1,287,426	\$ 585,431
2018	1,970,413	1,309,193	661,220
2017	2,018,819	1,324,368	694,451

**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Other postemployment benefits (OPEB) are benefits, such as healthcare benefits, that are paid in the period after employment and that are provided separately from a pension plan. OPEB does not include termination benefits or termination payments for sick leave.

P.L. 1987, c.384 of P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund postretirement medical benefits for those state employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of postemployment medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of postemployment medical benefits for retired state employees and retired educational employees.

**SEHBP**

At June 30, 2019 and 2018, the College did not report a liability related to the School Employees' Health Benefit Program (SEHBP) due to a special funding situation. The State of New Jersey (the State) is responsible for the employer contributions and the total OPEB liability resulting from a special funding situation. Therefore, for the fiscal years ended June 30, 2019 and 2018, the College has reported its proportionate share of the collective OPEB expenses and revenues for the State's OPEB expense and is not required to record its share of the unfunded OPEB liability but instead, that liability is recorded by the State. The amount recognized by the College as its proportionate share of the OPEB liability, the related State support, and the total portion of the OPEB liability that was associated with the College were as follows as of June 30:

	2019	2018
State's proportionate share of the OPEB liability	\$ 59,828,577	\$ 69,935,001
College's proportionate share of the OPEB liability	-	-
Total	<u>\$ 59,828,577</u>	<u>\$ 69,935,001</u>

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UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

SEHBP (Continued)

The total OPEB liability was measured as of June 30, 2018 and was determined by an actuarial valuation as of June 30, 2017.

For the years ended June 30, 2019 and 2018, the College recognized OPEB expenses of \$4,444,569 and \$6,339,731, respectively, and revenues of \$4,444,569 and \$6,339,731, respectively, for support provided by the State. Due to the special funding situation noted above related to the SEHBP, the College did not report deferred outflows of resources and deferred inflows of resources related to the SEHBP.

Plan Description

The School Employees' Health Benefit Program (SEHBP) is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*.

The SEHBP provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers. The State of New Jersey reports a liability as a result of its statutory requirements to pay other postemployment (health) benefits for the SEHBP. The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. According to N.J.S.A 52:14- 17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: Teachers' Pensions and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible. The SEHBP does not issue a stand-alone financial report but is reported in the State's Comprehensive Annual Financial Report (CAFR). The CAFR is an audited financial statement and is available at [www.state.nj.us/treasury/pensions/financial-reports.shtml](http://www.state.nj.us/treasury/pensions/financial-reports.shtml).

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

SEHBP (Continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	TPAF/ABP	PERS	PFRS
Salary Increases:	1.55 - 4.55%	2.15 - 4.15%	2.10 - 8.98%
Through 2026	Based on Years of Service	Based on Age	Based on Age
Thereafter	2.00 - 5.45%	3.15 - 5.15%	3.10 - 9.98%
	Based on Years of Service	Based on Age	Based on Age

- Inflation of 2.50%
- Healthcare cost trend assumptions - For pre-Medicare preferred provider organization (PPO) and healthcare maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.
- The discount rate for June 30, 2018 and 2017 was 3.87% and 3.58%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.
- Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.
- The actuarial assumptions used in the June 30, 2017 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 June 30, 2015 July 1, 2010 June 30, 2013, and July 1, 2011 June 30, 2014 for TPAF, PFRS and PERS, respectively.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 7 DEFERRED COMPENSATION**

The College offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code (IRC) Sections 403(b) and 457(b). The 403(b) plan is administered by the State of New Jersey and the 457(b) plan is administered by the College. Both Plans permit participants to defer a portion of their salary until future years. Amounts deferred under the Plans are not available to employees until termination, retirement, death, or unforeseeable emergency. The Plan carriers are as follows:

403(b)

AXA Financial; MassMutual Retirement Services; MetLife; Prudential; TIAA; VALIC; and  
Voya Financial

457(b)

TIAA, AXA Financial; Valic; and Voya Financial

**NOTE 8 RISK MANAGEMENT**

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of position; errors and omissions; injuries to employees; and natural disasters.

**Property and Liability Insurance**

The College maintains commercial insurance coverage for a broad range of insurance coverage with the exception of Worker's Compensation Insurance.

**Joint Insurance Pool**

Union County College is a member of the New Jersey Community College Insurance Pool for Worker's Compensation Insurance. The Insurance Pool is generally self-insured for losses and liabilities arising from workers' compensation claims. Losses are accrued based upon estimates of the aggregate liability for claims incurred using certain actuarial assumptions followed in their insurance industry and on the historical experience of the Insurance Pool. The Insurance Pool maintains cash balances in financial institutions that may exceed federally insured limits. It historically has not experienced any credit-related losses.

The contributions to the fund, are payable in an annual premium that are based on actuarial assumptions determined by the fund's actuary. Contributions to the pool totaled \$202,757 and \$237,749, respectively, for fiscal years ended 2019 and 2018.

Annual contributions to the fund are determined by the fund's board of trustees. The College is jointly and personally liable for claims insured by the fund and its members during the period of its membership, including liability for supplemental assessments, if necessary. The fund's board of trustees may authorize refunds to its members in any fund year for which contributions exceed the amount necessary to fund all obligations for that year.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 9 CAPITAL LEASE PAYABLE**

**Kellogg Building**

On March 1, 2006, the College entered into Sublease Purchase Agreement (Sublease), a capital lease, with the County of Union (County) for the Kellogg Building on the Elizabeth campus. The County obtained its rights under a capital lease agreement (Master Lease) with the Union County Improvement Authority (UCIA) who had acquired the property and constructed the Kellogg Building through the issuance of \$48,626,000 County of Union General Obligation Lease Revenue Bonds, of which \$36,097,620 was issued under the provisions of the College Bond Act, pursuant to which the State of New Jersey remits, on behalf of the County, one-half of the principal and interest due, otherwise known as "Chapter 12" funding.

The Kellogg Building was issued a Certificate of Occupancy in August 2009 and under the terms of the Sublease, annualized College payments of \$200,000 begin on the date of occupancy and end February 1, 2026. Immediately prior to the expiration of the Sublease, per the terms of both the Master Lease and the Sublease, title to the property and building is to be passed from UCIA to the County to the College for a nominal amount. The following is a schedule of the future minimum lease payments at June 30, 2019:

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 154,336	\$ 45,664	\$ 200,000
2021	160,918	39,082	200,000
2022	167,780	32,220	200,000
2023	174,935	25,065	200,000
2024	182,394	17,606	200,000
2025-2026	321,438	11,895	333,333
Total	<u>\$ 1,161,801</u>	<u>\$ 171,532</u>	<u>\$ 1,333,333</u>

Principal and interest payments for the above capital lease were \$148,024 and \$51,976, respectively, for fiscal year 2019 and \$141,970 and \$58,030, respectively, for fiscal year 2018.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 9 CAPITAL LEASE PAYABLE (CONTINUED)**

**Easement (Parking Authority of the City of Elizabeth)**

On November 5, 2009, the College entered into a Special Use Easement Agreement (Agreement) with the Parking Authority of the City of Elizabeth (the Parking Authority). Under the terms of the Agreement, the College is to receive the irrevocable right to exclusive use, twenty-four (24) hours per day, seven days per week, of 600 parking spaces (The Easement) in a 1515 parking space garage (the Facility) located between the Lessner and Kellogg buildings on the College's Elizabeth Campus in the City of Elizabeth. The Easement expires 30 years subsequent to the issuance to the Parking Authority of a temporary certificate of occupancy for the Facility. In exchange for the Easement, the County contributed \$2,500,000 funded through Chapter 12, and the College has an obligation of annual payments at an initial annual rate of \$720,000 escalating 10% after the first three years and 10% after each subsequent four-year period. The annual payments have a present value of \$13,665,769 assuming the cost of debt of the Facility, and the first monthly payment began February 1, 2012. The Easement expires upon expiration of the Agreement, and the 600 parking spaces are to be returned to the Parking Authority.

The following is a schedule of the future minimum lease payments at June 30, 2019:

<u>Fiscal Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 169,663	\$ 701,537	\$ 871,200
2021	211,778	659,422	871,200
2022	270,738	600,462	871,200
2023	272,243	635,257	907,500
2024	274,348	683,972	958,320
2025-2029	1,979,700	3,043,494	5,023,194
2030-2034	3,043,702	2,587,226	5,630,928
2035-2039	4,387,768	1,975,357	6,363,125
2040-2042	3,055,829	568,784	3,624,613
Total	<u>\$ 13,665,769</u>	<u>\$ 11,455,511</u>	<u>\$ 25,121,280</u>

Principal and interest payments for the above easement were \$171,769 and \$653,231, respectively, for fiscal year 2019 and \$183,301 and \$608,199, respectively, for fiscal year 2018.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 10 AUXILIARY OPERATIONS — BOOKSTORE**

The College contracts with a private contractor for the operation of the official Campus Store (Bookstore). A five-year contract was approved by the board of trustees on May 21, 2013, for the period starting July 1, 2013. An amendment to the Bookstore operating agreement was made on June 26, 2018 exercising its five-year option beginning July 1, 2018 through June 30, 2023. Under the contract, the contractor has agreed to make minimum annual guarantee payments in the greater amounts of:

- (1) Contractor will provide an amount equal to ninety percent (90%) of the calculated commission on gross revenue of the immediate preceding year.
- (2) 14.75% on all gross revenue from \$-0- to \$4,000,000 plus 15.75% on all gross revenue between \$4,000,000 and \$5,000,000 plus 16.75% in excess of \$5,000,000 in any contract year.
- (3) Also the contractor has agreed to provide additional capital facilities funding of \$15,000 for Bookstore renovation and refurbishment.
- (4) The contractor provided a one-time payment of this extended five-year term of \$100,000.

**NOTE 11 EDUCATION AND GENERAL EXPENSES BY FUNCTION**

The College's operating expenses by functional classification are presented as follows:

		2019					
		Salaries and Benefits	Supplies and Materials	Services	Scholarships	Utilities	Depreciation
							Total
Educational and							
General Expenditures:							
Instruction	\$ 32,052,563	\$ 659,135	\$ 2,656,612	\$ -	\$ -	\$ -	\$ 35,368,310
Public Service	1,274,149	34,227	677,665	-	-	-	1,986,041
Academic Support	3,876,354	73,822	2,637,488	-	-	-	6,587,664
Student Services	8,042,956	1,185,723	-	-	-	-	9,228,679
Institutional Support	5,956,219	1,879,240	3,631,530	-	-	-	11,466,989
Operation and							
Maintenance of Plant	6,439,597	-	2,076,376	-	1,898,868	-	10,414,841
Scholarship Aid	-	-	-	6,909,646	-	-	6,909,646
Depreciation	-	-	-	-	-	5,913,171	5,913,171
Total	\$ 57,641,838	\$ 3,832,147	\$ 11,679,671	\$ 6,909,646	\$ 1,898,868	\$ 5,913,171	\$ 87,875,341
		2018					
		Salaries and Benefits	Supplies and Materials	Services	Scholarships	Utilities	Depreciation
							Total
Educational and							
General Expenditures							
Instruction	\$ 34,073,311	\$ 722,322	\$ 3,054,427	\$ -	\$ -	\$ -	\$ 37,850,060
Public Service	1,484,322	28,416	646,100	-	-	-	2,158,838
Academic Support	3,840,209	112,221	3,694,810	-	-	-	7,647,240
Student Services	8,226,677	113,791	771,848	-	-	-	9,112,316
Institutional Support	7,899,428	789,993	2,719,595	-	-	-	11,409,016
Operation and							
Maintenance of Plant	6,718,543	-	1,944,058	-	1,722,511	-	10,385,112
Scholarship Aid	-	-	-	7,859,196	-	-	7,859,196
Depreciation	-	-	-	-	-	5,187,176	5,187,176
Total	\$ 62,242,490	\$ 1,766,743	\$ 12,830,838	\$ 7,859,196	\$ 1,722,511	\$ 5,187,176	\$ 91,608,954

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**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 12 OTHER RECEIVABLES**

Other receivables as of June 30, 2019 and 2018 consist of the following amounts due to the College:

	2019	2018
Noncredit Sponsors	\$ 220,761	\$ 198,951
JFK Muhlenberg	292,988	69,847
Trinitas Regional Medical Center	71,928	119,775
EMT - State of NJ	169,875	74,812
Other Corporate Receivables	-	11,215
County Chargebacks	76,436	333
Union County College Foundation	34,070	496,547
Other	413,886	354,112
Total	<u>\$ 1,279,944</u>	<u>\$ 1,325,592</u>

**NOTE 13 LITIGATION**

The College is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the College from such litigation is either unknown or potential losses, if any, would not be material to the financial statements or would be covered by insurance coverages less the deductible.

**NOTE 14 SUBSEQUENT EVENTS**

The College entered into a two-year agreement with Cengage Learning to provide ebook subscriptions to students utilizing their Cengage Unlimited product. Starting with Fall 2019, students would be able to purchase books for a twelve-month period at a total cost of \$130. This student success initiative would provide significant savings in book costs thereby eliminating a financial barrier that may exist.

Union County College took back occupancy of our Scotch Plains building on July 13, 2019 after twenty-five years of leasing to the University of Medicine and Dentistry of New Jersey and subsequently Rutgers University. The building is currently undergoing major renovation and modernization work. The site will be opened Fall 2020 as a University Center where new higher educational opportunities will be offered together with partner four-year institutions.

**UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

**NOTE 15 DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES**

The Union County College Foundation, Inc. (the Foundation) is a legally separate, tax-exempt component unit of the College. The Foundation received a determination letter from the Internal Revenue Service (IRS) concluding that it is exempt from Federal income taxes in accordance with Section 501(c)(3) of the Internal Revenue Code. The Foundation acts primarily as a fundraising entity that provides funding for scholarships and awards for qualifying students attending the College, that supplements funding provided by federal, state, and other programs. The Foundation support comes primarily from special events and donations from public and private donors. Although the College does not control the timing or amount of the receipts from the Foundation, the assets of the Foundation are used for the benefit, support and the promotion of the College and its educational activities. The Foundation meets the criteria to be discretely presented in the College's financial statements. Complete financial statements for the Foundation, for the fiscal year ended June 30, 2019 can be obtained from the Foundation at 1033 Springfield Avenue, Cranford, New Jersey 07016.

**Cash and Investments**

During the year, the Foundation could have cash balances in excess of \$250,000 in their banking institutions, which are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. At June 30, 2019 and 2018, the Foundation's uninsured balances were \$-0- and \$-0-, respectively.

Investments are stated at fair value and consist primarily of common stock, U.S. government obligations, and short-term investments. Fair values and unrealized appreciation are summarized as follows:

	2019		
	Cost	Fair Market Value	Unrealized Appreciation
Common Stock	\$ 10,419,705	\$ 12,029,263	\$ 1,609,558
Bond Fixed Income	5,647,741	5,788,790	141,049
Short-Term Investments	246,357	246,357	-
Total	<u>\$ 16,313,803</u>	<u>\$ 18,064,410</u>	<u>\$ 1,750,607</u>
	2018		
	Cost	Fair Market Value	Unrealized Appreciation
Common Stock	\$ 10,740,070	\$ 12,426,408	\$ 1,686,338
Bond Fixed Income	5,782,409	5,670,389	(112,020)
Short-Term Investments	164,008	163,884	(124)
Total	<u>\$ 16,686,487</u>	<u>\$ 18,260,681</u>	<u>\$ 1,574,194</u>



UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 15 DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (CONTINUED)

**Fair Value Measurements**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income, and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used on the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

*Level 1* – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

*Level 2* – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar assets or liabilities.

*Level 3* – Valuations for assets and liabilities that are derived from other valuation methodologies, including option-pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker-traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal year ended June 30, 2019, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following is a description of the valuation methodologies used for instruments at fair value.

*Marketable Securities:* The fair value of investment securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

UNION COUNTY COLLEGE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018

NOTE 15 DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES (CONTINUED)

**Fair Value on a Recurring Basis**

The table below presents the balances of assets and liabilities measured at fair value on a recurring basis:

	<u>2019</u>	<u>2018</u>
<i>Quoted Prices in Active Markets for Identical Assets</i>		
<i>(Level 1)</i>		
Common Stock:		
Consumer Discretionary	\$ 1,175,239	\$ 1,475,513
Consumer Staples	826,279	640,809
Emerging Markets	124,017	193,086
Energy	538,551	747,715
Financials	1,652,855	1,812,418
Foreign Stock	16,438	13,536
Healthcare	1,463,341	1,345,618
Industrials	1,262,751	1,038,193
Information Technology	2,018,561	2,359,916
International Equity	-	67,162
Large Cap Funds	272,649	424,027
Materials	217,114	455,252
Other Equity	673,519	976,575
Real Estate	453,244	326,784
Small Cap Funds	-	25,242
Telecommunications Services	890,176	242,691
Utilities	444,528	281,871
Total Common Stock	<u>12,029,262</u>	<u>12,426,408</u>
Bond Fixed Income:		
Funds	3,987,918	3,912,794
Individual Holding	1,800,873	1,743,532
Other	-	14,063
Total Bond Fixed Income	<u>5,788,791</u>	<u>5,670,389</u>
Total	<u>\$ 17,818,053</u>	<u>\$ 18,096,797</u>

Not included above are short-term investments at June 30, 2019 and 2018 of \$246,357 and \$163,884, respectively. These assets are recorded at cost that approximates fair value and are not subject to the above classification.

## REQUIRED SUPPLEMENTARY INFORMATION

**UNION COUNTY COLLEGE**  
**SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**AND CONTRIBUTIONS**  
**JUNE 30, 2019 AND 2018**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

**Schedule of Proportionate Share of Net Pension Liability (NPL)**  
**Determined as of Measurement Date**  
**(in Thousands)**

Measurement Date	College's Proportion	College's Proportion Share	College's Covered Employee Payroll	College's Proportionate Share of NPL as a Percent of Covered-Employee Payroll	PERS Fiduciary Net Position as a % of Total Pension Liability
2018	0.1278795100%	\$ 25,509	\$ 9,110	280.01 %	46.40 %
2017	0.1341361313%	31,225	9,175	340.33	48.10
2016	0.1363010432%	40,368	9,743	414.33	40.14
2015	0.1425842332%	32,007	10,051	318.45	47.94
2014	0.1422470301%	26,633	9,665	275.56	52.08

**Schedule of Contributions**  
**(in Thousands)**

Fiscal Year	Contractually Required Contributions	Contributions Recognized by PERS	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percent of Covered-Employee Payroll
2019	\$ 1,211	\$ 1,289	\$ (78)	\$ 9,110	14.15 %
2018	1,295	1,242	53	9,175	13.54
2017	1,261	1,210	51	9,743	12.42
2016	1,210	1,226	(16)	10,051	12.20
2015	1,226	1,223	3	9,665	12.65

**UNION COUNTY COLLEGE**  
**SCHEDULES OF PROPORTIONATE SHARE OF OPEB LIABILITY**  
**AND CONTRIBUTIONS**  
**JUNE 30, 2019 AND 2018**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>2019</u>	<u>2018</u>
College's Proportion of the OPEB Liability	0.0%	0.0%
College's Proportionate Share of the OPEB Liability	\$ -	\$ -
State's Proportionate Share of the OPEB Liability	59,828,577	69,935,001
of the College	<u>\$ 59,828,577</u>	<u>\$ 69,935,001</u>
Total	<u>\$ 5,559,861</u>	<u>\$ 5,522,049</u>
College's Covered Employee Payroll		
College's Proportionate Share of the OPEB Liability	0.00%	0.00%
as a Percentage of its Covered Employee Payroll		
Plan Fiduciary Net Position as a Percentage of the	0.00%	0.00%
Total OPEB Liability		

**SEHBP - LOCAL EDUCATION GROUP:**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	\$ 4,444,569	\$ 6,339,731	\$ 7,049,922
Contributions in Relation to the Contractually Required Contribution	(4,444,569)	(6,339,731)	(7,049,922)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's Covered-Employee Payroll	\$ 5,559,861	\$ 5,522,049	\$ 5,087,590
Contributions as a Percentage of Covered-Employee Payroll	79.94%	114.81%	138.57%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.*

## SUPPLEMENTARY INFORMATION

**UNION COUNTY COLLEGE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2019**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number, if Applicable	Passed Through to Subrecipients	FY 2019 Expenditures
<b>U.S. Department of Education:</b>				
<b>Student Financial Aid Cluster:</b>				\$ 383,515
Federal Supplemental Educational Opportunity Grants	84.007	P007A112620		8,047,301
Federal Direct Student Loans	84.268	P268K131820		18,213,881
Federal Pell Grant Program	84.063	P063P111820		340,582
Federal Work-Study Program	84.033	P033A112620		26,985,279
Total Student Financial Aid Cluster				
<b>Title V Funding:</b>				
STEMpact	84.031	P031S140197-16	\$ 210,296	756,501
Total Title V Funding				756,501
<b>Passed Through Bergen County Community College:</b>				
Alternative Math Placement, an Unprecedented Program	84.116E	P116F150138		208,897
<b>Passed Through State of New Jersey Department of Treasury:</b>				
Vocational Education - Perkins	84.048	PSF Consol 7185-039		525,599
<b>Passed Through State Department of Labor and Workforce Development:</b>				
Adult Education and Family Literacy:				
Adult Basic Skills	84.002	ASB - FY2014-009	432,428	1,188,042
Total U.S. Department of Education				29,664,318

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.  
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**UNION COUNTY COLLEGE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number, if Applicable	Passed Through to Subrecipients	FY 2019 Expenditures
<b>U.S. Department of Labor:</b>				
<b>Employment and Training Administration:</b>				
Trade Adjustment Assistance Community College Career Training Grant	17.282	TC-25003-13-60-A-34		\$ 782
NJ Health Professions Pathway to Regional Excellence Project	17.282	TC-26459-14-60-A-34		26,413
NJ Trade Relocation Act Contracts	17.245	N/A		33,657
Total U.S. Department of Employment and Training				<u>60,852</u>
<b>Passed Through County of Union, NJ:</b>				
WIOA - Adult	17.258	N/A		62,258
WIOA - Dislocated Worker	17.278	N/A		109,521
WIOA - Workforce Innovation Business Center	17.258	N/A		250,201
Total WIA Cluster				<u>421,979</u>
Total U.S. Department of Labor				<u>482,831</u>
<b>National Science Foundation:</b>				
Cyber Service!	47.076	1601060		99,560
Infusing Research as Pedagogy	47.076	1832425		89,041
Total National Science Foundation - Direct				<u>188,601</u>
<b>Passed Through Passaic County Community College:</b>				
Northern New Jersey Bridges to the Baccalaureate Degree Program	47.070	1410389		<u>27,124</u>
Total National Science Foundation				215,725
Total Federal Financial Assistance				<u>\$ 642,724</u>
				<u>\$ 30,362,874</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.



**UNION COUNTY COLLEGE  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2019**

State of New Jersey Grantor / Pass-Through Grantor / Program or Cluster Title	State GMS Number or Grant Account Number, if Applicable	Program or Award Amount	Program Funds Received	Grant Period		FY 2019 Expenditures	Cumulative Expenditures
				From	To		
<b>N.J. Commission of Higher Education:</b>							
Educational Opportunities Fund - Article III	10-100-074-2401-001	\$ 174,480	\$ 174,480	07/01/18	06/30/19	\$ 174,480	\$ 174,480
Educational Opportunities Fund - Article III Summer	10-100-074-2401-001	129,124	104,984	07/01/18	06/30/19	126,422	126,422
Educational Opportunities Fund - Winter	10-100-074-2401-001	26,500	21,523	07/01/18	06/30/19	21,523	21,523
Educational Opportunities Fund - Article IV	10-100-074-2401-002	310,721	310,721	07/01/18	06/30/19	309,011	309,011
<b>N.J. Higher Education Student Assistance Authority:</b>							
Tuition Aid Grants	10-100-074-2405-007	2,723,863	2,726,970	07/01/18	06/30/19	2,723,863	2,723,863
New Jersey Stars Program	10-100-074-2405-313	302,886	302,886	07/01/18	06/30/19	302,886	302,886
Community College Opportunity Grant (CCOG)	Not Applicable	672,885	672,885	07/01/18	06/30/19	672,885	672,885
NJ Class Loans	10-100-074-2405-332	94,678	94,678	07/01/18	06/30/19	94,678	94,678
Total N.J. Commission on Higher Education						4,425,748	4,425,748
<b>N.J. Office of the Secretary of Higher Education:</b>							
CCOG Planning Grant	Not Applicable	250,000	250,000	07/01/18	06/30/19	197,350	197,350
CCOG Innovation Challenge-Special Project	Not Applicable	10,000	10,000	07/01/18	06/30/19	10,000	10,000
Total NJ Office of the Secretary of Higher Education - Direct						207,350	207,350
<b>Passed Through NJ Council of County Colleges:</b>							
College Readiness Now	Not Applicable	58,766	4,420	07/01/18	06/30/19	52,903	52,903
NJ Best/Gear-Up	Not Applicable	-	-	07/01/18	06/30/19	250	250
Total Passed through NJ Council of County Colleges						53,153	53,153
Total NJ Office of the Secretary of Higher Education						260,503	260,503
<b>N.J. Department of Labor and Workforce Development:</b>							
New Jersey Youth Corps	ACNY16N	450,000	398,776	07/01/18	06/30/19	438,428	438,428
TDL - Workforce Partnership	TDC-P-FY18003	-	-	07/01/18	06/30/19	28,488	28,488
Opportunity Partnership Grant	OPGFY1801011	120,000	81,300	12/01/17	12/01/18	38,682	82,344
Total N.J. Department of Labor						505,598	549,260
<b>N.J. Department of Children and Family</b>							
Sandy Displaced Homemaker	10-100-016-1630-014	848,541	25,018	05/01/14	06/30/19	143,185	757,855

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance.  
(53)

**UNION COUNTY COLLEGE  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

State of New Jersey Grantor / Pass-Through Grantor / Program or Cluster Title	State GMIS Number or Grant Account Number, if Applicable	Program or Award Amount	Program Funds Received	Grant Period		FY 2019 Expenditures	Cumulative Expenditures
				From	To		
<b>N.J. Department of Treasury - Vocational Education: Passed Through County of Union, Department of Human Services: Work First New Jersey: Job Search/Job Readiness (JS/JR): TANF/GA/SNAP</b>	17 WFNJ 100/101	\$ 300,000	\$ 235,950	07/01/18	12/31/19	\$ 205,112	\$ 205,112
<b>N.J. Department of Treasury - Higher Education Administration: Operational Costs - County Colleges Employer Contributions - Alternate Benefit Program - Faculty Employer Contributions - Alternate Benefit Program - Adjuncts Building Our Future Bond Act Total N.J. Department of Treasury</b>	10-100-082-2155-015 10-100-082-2155-017 10-100-082-2155-017 5860742400080	9,994,995 1,048,547 238,878 3,961,671	9,994,995 1,048,547 238,878 -	07/01/18 07/01/18 07/01/18 09/01/16	6/30/2019 6/30/2019 6/30/2019 Open	9,994,995 1,048,547 238,878 1,063,043 12,345,463	9,994,995 1,048,547 238,878 1,192,940 12,414,760
<b>Total State Financial Assistance</b>						<b>\$ 17,885,609</b>	<b>\$ 18,613,238</b>

**UNION COUNTY COLLEGE  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2019**

**NOTE 1 GENERAL**

The accompanying schedules of expenditures of federal awards and state financial assistance (the Schedules) present the activity of all federal awards and state financial assistance programs of Union County College. The College is defined in Note 1 to the College's basic financial statements. All federal awards and state financial assistance 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.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying Schedules are presented using the accrual basis of accounting. The accrual basis of accounting is described in Note 1 to the financial statements. The information in the Schedules is presented in accordance with the requirements of 2 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.

**NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The College 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 financial statements.

**NOTE 5 RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

**NOTE 6 STUDENT LOAN PROGRAMS**

The College is responsible only for the performance of certain administrative duties with respect to Federal Direct Student Loans; accordingly, these loan balances are not included in the College's basic financial statements. It is not practical to determine the balance of loans outstanding to students of the College under this program as of June 30, 2019. The amount reported on the schedules of expenditures of federal awards is the amount of loans awarded in the current year.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College  
Cranford, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of Union County College (the College), in the County of Union, State of New Jersey, as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated December 17, 2019. The financial statements of the discretely presented component unit, Union County College Foundation, were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance associated with Union County College Foundation.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

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

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College

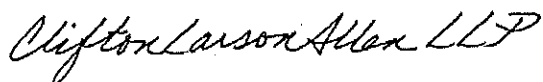
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
December 17, 2019



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

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College  
Cranford, New Jersey

**Report on Compliance for Each Major Federal and State Program**

We have audited Union County College's (the College) compliance with the types of compliance requirements described 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 College's major federal and state programs for the fiscal year ended June 30, 2019. The College's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the College's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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; and 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 State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the College's compliance.

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College

### ***Opinion on Each Major Federal and State Program***

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2019.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and the State of New Jersey Circular 15-08 and which is described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on the major federal and state programs is not modified with respect to this matter.

The College's response to the noncompliance finding identified in our audit are described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State of New Jersey Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

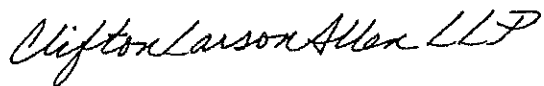
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or 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 or 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 or 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.

The Honorable Chairman and  
Members of the Board of Trustees  
Union County College

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

The College's response to the internal control over compliance finding identified in our audit are described in the accompanying schedule of findings and questioned costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the State of New Jersey Circular 15-08. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
December 17, 2019



UNION COUNTY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2019

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**Section I – Summary of Auditors' Results**

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**Financial Statements**

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes       X       no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes       X       none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes       X       no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes       X       no
  - Significant deficiency(ies) identified?       X       yes \_\_\_\_\_ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Part 200 of the Uniform Guidance or NJ OMB 15-08?       X       yes \_\_\_\_\_ no

UNION COUNTY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2019

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*Section I – Summary of Auditors' Results (Continued)*

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**Identification of Major Federal Programs**

CFDA Number(s)/State  
Account Number

Name of Federal/State Program or Cluster

<u>Federal:</u>	
84.007, 84.003, 84.038 84.063, 84.268	Student Financial Assistance Cluster
17.258, 17.278	Workforce Innovation and Opportunity Act
<u>State:</u>	
10-100-085-2155-015	Operational Costs - County Colleges
586074240080	Building Our Future Bond Act
N/A	Community College Opportunity Grant (CCOG)
10-100-082-2155-017	Alternate Benefit Program

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

Federal	\$ <u>750,000</u>
State	\$ <u>750,000</u>

Auditee qualified as low-risk auditee?

  X   yes             no

UNION COUNTY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2019

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**Section II – Financial Statement Findings**

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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**Section III – Findings and Questioned Costs – Major Federal Awards  
and State Financial Assistance**

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**2019 – 001**

Federal agency: U.S. Department of Education

Federal program title: Student Financial Assistance Cluster

CFDA Number: 84.007, 84.268, 84.063, 84.033

Award Period: 7/1/18 – 6/30/19

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** The Code of Federal Regulations, 34 CFR 685.309 requires that enrollment status changes for students be reported to NSLDS within 30 days or within 60 days if the student with the status change will be reported on a scheduled transmission within 60 days of the change in status. Regulations require the status include an accurate effective date.

In addition, regulations require that when a student receiving Title IV aid is determined an unofficial withdrawal, a school must determine the withdrawal date within 30 calendar days from the earlier of (1) the end of the payment period or period of enrollment, as applicable, (2) the end of the academic year, or (3) the end of the student's enrollment program. A school must develop a mechanism for determining whether a student who began attendance and received or could have received an initial disbursement of Title IV funds unofficially withdrew during a payment period or period of enrollment, as applicable. Section 34 CFR 668.22(j)(2) requires that a school have a mechanism in place for identifying and resolving instances where a student's attendance through the end of the period cannot be confirmed.

**Condition:** During our testing of 40 students, we noted two instances whose enrollment status was not timely reported. The sample size tested was a statistically valid sample.

**Questioned costs:** None.

**Context:** During our testing, it was noted that one student was not reported within the prescribed timeframe and one student was reported with the incorrect status.

**Cause:** The College did not have a process in place at the end of the term to determine whether or not the student stopped attending.

**Effect:** The College did not determine unofficial withdrawals in a timely manner and did not report the student status changes within the timeframe defined by Federal regulations.

**UNION COUNTY COLLEGE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
JUNE 30, 2019**

**Repeat Finding:** No.

**Recommendation:** We recommend the College review its policies and procedures on reporting of enrollment status changes to NSLDS to ensure that all status changes are being reported timely and accurately to be in compliance with regulations.

**Views of responsible officials:** See corrective action plan attached.



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Union County College respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2018.

Audit period: July 1, 2017 – June 30, 2018

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

#### **FINDINGS—FINANCIAL STATEMENT AUDIT**

##### **2018 – 001 Capital Asset Activity**

**Condition:** During the testing of capital assets, it was noted that 7 invoices were recorded twice for a construction in progress project.

**Status:** Corrected. There were no similar findings in the current year.

#### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

##### **2018 – 002 Return of Title IV (R2T4) Calculation – Period of Enrollment**

**Condition:** For one of forty R2T4s tested, incorrect calculation inputs were utilized that caused incorrect payment period start and end dates.

**Status:** Corrected. There were no similar findings in the current year.

##### **2018 – 003 Return of Title IV (R2T4) Calculation – Institutional Charges**

**Condition:** For one of forty R2T4 calculations tested, incorrect calculation inputs were utilized incorrect institutional charges.

**Status:** Corrected. There were no similar findings in the current year.

##### **2018 – 004 Pell Disbursement**

**Condition:** For one of the forty students tested during eligibility testing, the student's Fall semester Pell Grant disbursement was incorrectly not returned due to incomplete verification documentation.

**Status:** Corrected. There were no similar findings in the current year.

UNION COUNTY COLLEGE  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2019

**FINDINGS— STATE AWARD PROGRAMS AUDITS**

**2018 – 005 Performance and Financial Reporting**

**Condition:** For four of the sixteen Performance and Financial reports tested, the submission to the State was not before or on the due date described in the grant agreement.

**Status:** Corrected. There were no similar findings in the current year.

If The Honorable Chairman and Members of the Board of Trustees has questions regarding this schedule, please call Lynne Welch, Vice President of Finance at 908-709-7167.



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Union County College (the College) respectfully submits the following corrective action plan for the year ended June 30, 2019.

Audit period: July 1, 2018 – June 30, 2019

The findings from the schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

#### **FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement findings in the current year.

#### **FINDINGS — FEDERAL AWARD PROGRAMS AUDITS**

##### **DEPARTMENT OF EDUCATION**

2019-001 Student Financial Aid – CFDA No. 84.007, 84.268, 84.063, 84.033

Recommendation: We recommend the College review its policies and procedures on reporting of enrollment status changes to NSLDS to ensure that all status changes are being reported timely and accurately to be in compliance with regulations.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Union County College will increase the frequency and expand the timeline for running enrollment file reporting to ensure all grades are captured and submitted to the National Student Clearinghouse timely. The graduate data files will be run more frequently as well to ensure all data is captured and reported in compliance with regulations. In addition, a reconciliation report file will be developed with IT to ensure that the data in the graduate file agrees to the data exchanged between the National Student Clearinghouse and NSLDS.

Name of the contact person responsible for corrective action: Nina Hernandez, Registrar at 908-709-7127.

If the Department of Education has questions regarding this plan, please contact the appropriate individual outlined above.

111

## SECTION 2. HISTORY AND EXPERTISE

For over forty years, the Center for Economic and Workforce Development (CEWD) at Union County College has offered ESL and Basic Remedial education services to those most in need (i.e. underemployed, unemployed and/or receiving income subsidies) at accessible locations throughout the County. A high-quality provider of educational services, Union County College is uniquely positioned to continue the delivery of these services and to provide high quality, affordable Literacy, ESL Basic Remedial and Secondary School Diploma (SSD) education. At the present time, CEWD offers Literacy, Basic Skills, Secondary School Diploma Preparation, College Readiness, ESL (English for speakers of other languages) and ESL Civics training. With educational services, each CEWD student is provided job development and job placement services as well as needed student services and referrals to social service agencies.

For many years, CEWD has provided GED/HSE/SSD and college preparation classes as well as extensive job placement services to adults and out-of-school youth. CEWD has successfully administered the *Union County Workforce Learning Links* program and, for twenty years, continues to administer, as Lead Agency, the WIOA Title II- ABLE PLUS grant which services ESL, Integrated ESL/CIVICS and Basic Remedial Adult Education including SSE preparation. The College has built a strong consortium with strong partnerships with Elizabeth Board of Education, Literacy New Jersey - Union County Program, and Urban Workforce Advantage Inc. The WIOA Title II ABLE PLUS grant has successfully serviced over 20,000 participants in the past twenty years and will deliver these services to more than 1,200 individuals in the twentieth year of the grant.

We have partnered with the Union County American Jobs Center / One Stop Career Center and the Department of Human Services to service and deliver basic skills education to TANF and GA/ABAWD/SNAP participants.

CEWD services TRA and DVRS participants in both remedial/ESL programs as well as occupational training programs. These educational and occupational training programs have had continued success due to relevant, effective **College and Career Readiness Standards** driven curricula, delivered by highly qualified staff, through convenient schedules at convenient locations throughout the County. Pre-assessment services guarantee that students are placed in appropriate educational levels where their needs are met, and post assessment documents student progress.

Union County College is a NJ State approved TASC Test Center through which individuals can obtain a State of NJ issued High School Diploma.

CEWD has implemented Welfare to Work programs for more than thirty years and Work First NJ programs for more than fifteen years. These programs/activities are 30 to 35-



hour activities which allow WFNJ participants to develop **educational skills**, **occupational skills** and **work skills** (i.e. punctuality, good attendance, communication and teamwork) and establish concrete work experience that may be added to a resume. At times the Community Work Experience (CWEPE) sites hire the participant and many times CWEPE supervisors can be used as references when job searching. In addition, CWEPE can be offered in conjunction with a 10 (GA) to 15 (TANF) hour educational activity (Education Related to Employment/ Alternative Work Experience) that may include ESL, Basic Skills, SSD preparation or college transition depending on the educational needs of the student.

For **Fiscal Year 2019-2020** the Union County College Center for Economic and Workforce Development was awarded Work First New Jersey funding to implement Programs that included:

- Education Directly Related to Employment
- Job Skills Training Directly Related to Employment
- Satisfactory School Attendance at a Secondary School or Course of Study
- Alternative Work Experience (GA)

To provide CWEPE sites for both the GA and TANF participants, CEWD:

- Places CWEPE students on sites immediately.
- Matches sites with students' abilities and experiences if possible.
- Follows up on all site placements.
- Monitors student daily attendance on all sites.
- Works with **all** students regardless of their academic skill level.
- Develops new sites and works closely with Case Management to get County approval for new sites and maintains a database for all sites.

In program year 2019-20, the Union County College Center for Economic and Workforce Development continues to provide the same WFNJ "to work" programs. As of June 3, 2020, CEWD has enrolled 137 WFNJ participants in the WFNJ programs. This low enrollment number is due to a reduced number of referrals from the County.

CEWD enters **all** attendance including CWEPE site attendance for TANF participants into the State's E-Time management system, provides American One Stop Operating Systems (AOSOS) registration forms to the Union County One Stop administration and weekly timesheets for the GA/SNAP students to the Union County One Stop Career Center.

### SECTION 3. STATEMENT OF NEED

There is a tremendous need for the proposed WFNJ services within Union County. There are significant individuals who lack basic literacy and numeracy and employability skills, lack a high school diploma or GED, and lack work related / occupational skills that will allow them to obtain and retain a job that will support them and their families and provide financial independence. Union County College's planned WFNJ services aim to meet the needs of Union County residents in obtaining and retaining employment toward a path of self-sufficiency and growth. We acknowledge that welfare clients require many different services to achieve financial self-sufficiency, and we view the work site placement (CWEP) in conjunction with education and training as being crucial elements of effective "to work" programs. In addition, the linkages CEWD provides to wide variety of occupation-related credentials and degree programs offered by Union County College's non-credit division and credit programs are invaluable for the clientele served, as well as their families. Providing individuals with knowledge of the programs offered at the College, how to access them and be successful, benefits the WFNJ clients directly as individuals, and also benefits their family members, such as their children, who may be interested in such programs themselves.

According to the US Census Report on Earnings in the Past 12 Months for Union County College (2018), median annual earnings for individuals without a high school diploma in Union County is just \$26,752. This compares with \$32,866 for those with a high school diploma and \$41,231 for those with some college or an associate degree. Median annual earnings increase to \$70,143 for those with a bachelor's degree. Within Union County, 16.4 percent of individuals (25 years and over) without a high school diploma or equivalency were living in poverty and 10.3 percent with a high school diploma or equivalency were living in poverty. This compares with 2.4 percent for individuals with a bachelor's degree. Females without a high school diploma do particularly poorly in the local labor market. On average, females without a high school diploma or equivalency in Union County earn \$18,429 annually, 42.5 percent less than males without a high school diploma or equivalency. Educational attainment is strongly correlated with increased economic well-being, at all levels of education.

The baseline of basic skills required by employers continues to increase as our society becomes more technologically advanced and a great number of well-educated, computer literate, skilled job seekers enter or re-enter the employment market after graduating college, after being downsized or after being displaced from their jobs. Workers who want to hold more than the lowest paying jobs are now expected to have higher level skills in a broader mix of competencies such as communications (i.e., oral and written communications), decision-making (e.g., problem-solving), interpersonal (e.g., teamwork), and lifelong learning skills (e.g., ability to deal with changing workplaces and job opportunities), as well as beginning-level computer skills.

According to Literacy New Jersey, the National Assessment of Adult Literacy (NAAL), shows that thirty million adults - 14% of the nation's population- lack basic prose literacy skills. This includes being unable to negotiate everyday tasks such as signing a form, adding numbers for a bank deposit slip, or reading instructions on how to prepare for a medical test. In New Jersey, 17% of the adult population was found to lack these basic literacy skills. In Union County, the need for basic literacy skills has held steady or increased over the past decade. The County's increases in ABLE funds is in response to the low literacy levels within the County.

## **SECTION 4. PROGRAM DESCRIPTION FOR EACH OF THE PROPOSED SERVICES**

### **A. Education Directly Related to Employment (TANF)**

The Union County College Center for Economic and Workforce Development (CEWD) is proposing to provide Work First New Jersey (WFNJ) participants with this program who have not received a high school diploma or a certificate of high school equivalency, who need to participate in an educational activity that is related to a specific occupation, job or job offer. This activity will combine educational services with "to work" activities that will:

1. Assess their basic skills, English proficiency, computer literacy and the attainability of educational and occupational goals.
2. Develop attainable educational and career goals.
3. Encourage participants to develop their English proficiency, their basic skills or prepare them for the Secondary School Diploma (SSD) so they can better reach their career goals.
4. Encourage participants to engage or volunteer in community initiatives and services.
5. Encourage participants to develop appropriate skills that will help them find and keep jobs.

CEWD will provide a 15-hour per week for TANF, non-core educational service together with a 20-hour per week core CWEP activity that together are designed to support the development of job and educational skills for WFNJ participants who have not received a high school diploma or earned a certificate of high school equivalency, or who need to develop their English proficiency. This combination of service will allow the participant to better develop needed skills in order to find and maintain employment.

The Union County College CEWD **Education Related to Employment** program will:

1. Enroll each referred WFNJ client into the Union County College CEWD Education Related to Employment Program and orient each client to the importance of following all WFNJ regulations, College policies, program policies and CWEP site protocol.
2. Outreach to existing CWEP sites and develop new sites that will support and document the growth of each participant's employability skills.
  - a. Work with Case Management in maintaining lists of CWEP sites relevant to participant needs and to ensure that sites are current for immediate placement.
  - b. Maintain communication with CWEP site supervisors.
  - c. Provide client interviews for CWEP site placements and have all clients complete a CWEP Site Agreement.
  - d. Monitor all participating students' academic progress, site activities and attendance in each activity.
  - e. Mentor all participating students while on CWEP sites.
3. Place participants on sites relevant to client goals of developing work experience and work maintenance skills.

4. Provide educational services that include Adult Basic Skills, ESL and GED preparation based on College and Career Readiness Standards to support the client's development of the basic skills or language proficiency needed for employment.
  - a. Use the Comprehensive Adult Student Assessment Systems (CASAS) Reading Goals and Math Goals to measure academic skill levels (these are NJLWD sanctioned assessments).
  - b. Use the TABE Complete Language Assessment System–English (CLAS-E) to measure client English proficiency (this is a NJLWD sanctioned assessment).
5. Place students in the appropriate level of basic education or ESL based on assessment results.
  - a. Reassess students at appropriate time intervals to measure academic progress or the development of English proficiency.
6. Provide students' program information (i.e. enrollment, attendance, progress) to Union County One Stop Case Management.
  - a. Maintain open relationships with referring One Stop Career Center Case Management.
  - b. Enter attendance in State ETime system for TANF participants.

#### **Program Hours of Operation**

Students will receive classroom instruction for 15 hours per week for TANF participants, Monday thru Thursday from 8:30 am to 12:45 pm and will report to their CWEP core activity (depending on the site's schedule) from 1:30 to 4:30 pm, Monday through Thursday, and from 8:30 am to 5:00 pm on Fridays (20 hours per week).

Curriculum outlines are as follows:

#### **Basic Skills:**

1. Reading
2. Language
3. Mathematics
4. Computers

#### **SSD preparation:**

1. Reading
2. Math
3. Language
4. Social Studies
5. Science

#### **ESL:**

1. Listening

2. Grammar
3. Reading
4. Speaking

All students will receive test taking skills and techniques. SSD candidates will be given the TASC Practice Test in conjunction with the CASAS to determine readiness for TASC exam.

Our CEWD Job Developers work with students to develop job search skills in the classroom setting and meet with students individually to create resumes, develop social media profiles, learn how to write effective cover letters, practice interview techniques and dress for success. They consistently review their employer contacts and job web postings to identify opportunities for employment for our students. They also network and advocate on their behalf to encourage interviews, follow up and hire. The College partners with employers in Union County and holds employer specific recruiting events at our campuses to bring employers and our job candidates together. The College uses relationships with employers to position itself as a resource for recruitment to fill jobs and actively solicits job postings for our students. These jobs are distributed to the job development team and staff. They are published weekly by CEWD in our Job Connections newsletter which serves residents and employers within Union County and the surrounding area. The Job Connections newsletter is sent to job seekers, county and government agency and case workers and employers and is posted on the Union County College website and the Union County government website.

CEWD instructors are highly qualified in their area of instruction as detailed in Section 9.

#### **B. Job Skills Training Directly Related to Employment (TANF)**

The Union County College Center for Economic and Workforce Development will provide individuals who have earned their high school diploma, SSD or have higher education, with the skills training that is required for occupational training or by employers. This is a 15-hour per week for TANF, non-core job skills education related to occupations together with a 20-hour per week core CWEP activity per week.

Activities may include but not be limited to English as a Second Language (ESL), contextualized Basic Skills, Computer and Workplace Literacy, occupational training or soft skills training. The earning of national credentials or college degrees can enhance the clients' abilities to find meaningful employment. This non-core activity requires regular attendance in accordance with the requirements of a secondary school or course of study leading to certifications.

The CEWD Job Skills Directly Related to Employment program will:

1. Enroll each referred WFNJ client into the Union County College CEWD Job Skills Training Directly Related to Employment Program and orient each client to the

- importance of following all WFNJ regulations, College policies, program policies and CWEP site protocol.
2. Outreach to existing CWEP sites and develop new sites that will support and document the growth of each participant's employability skills.
    - a. Work with Case Management in maintaining lists of CWEP sites relevant to participant needs and to ensure that sites are current for immediate placement.
    - b. Maintain communication with CWEP site supervisors.
    - c. Provide client interviews for CWEP site placements and have all clients complete a CWEP Site Agreement.
    - d. Monitor all participating WFNJ students' site activities and attendance.
    - e. Mentor all participating WFNJ students while on CWEP sites.
  3. Place participants on sites relevant to client goals of developing work experience and work maintenance skills.
  4. Provide educational services that include **contextualized** Adult Basic Skills and ESL based on College and Career Readiness Standards to support the client's development of the basic skills or language proficiency needed for training and employment.
    - a. Use the Comprehensive Adult Student Assessment Systems (CASAS) Reading Goals and Math Goals to measure academic skill levels (these are NJLWD sanctioned assessments).
    - b. Use the TABE Complete Language Assessment System-English (CLAS-E) to measure client English proficiency (this is a NJLWD sanctioned assessment).
  5. Place students in a program which will be the appropriate level of basic education or ESL based on assessments results.
    - a. Reassess students at appropriate time intervals to measure academic progress or the development of English proficiency.
  6. Monitor Student attendance and progress
  7. Provide students' program information (i.e. enrollment, attendance, progress) to Union County One Stop Career Center Case Management.
    - a. Maintain open relationships with referring One Stop Career Center Case Management.
    - b. Enter attendance in State ETime system or for TANF participants or provide Weekly Time Sheet to the OSCC for GA/SNAP participants.

#### **Program Hours of Operation:**

Students will receive classroom instruction for 15 hours per week, Monday to Thursday from 8:30 to 12:45 pm and students will report to their CWEP core activity (depending on the site's schedule) from 1:30 to 4:30 pm, Monday to Thursday and from 8:30 am to 5:00 pm on Fridays (20 hours per week).

#### **Curricula for Contextualized Basic Skills:**

1. Contextualized Reading

2. Contextualized Language
3. Contextualized Mathematics
4. Computers

**Curricula for ESL:**

1. Listening
2. Grammar
3. Reading
4. Oral

Students will be post tested after 50 hours of instruction to measure progress.

Students will be referred to occupational training, to college or to certificate programs based on their interests, abilities and the availability of training. Certification tests will be made available at the completion of all chosen occupational training programs (i.e. Medical Billing and Coding, Accounting Technician, Patient Care Technician, Welding, Supply Chain Management, Computerized Office Skills and Computer Basics).

This year we would like to explore the pathway of WFNJ TANF students into our occupational training programs for attainment of industry-valued credentials.

Our CEWD Job Developers work with students to develop job search skills in the classroom setting and individually as stated in Section 4A.

CEWD instructors are highly qualified in their area of instruction as detailed in Section 9.

**C. Satisfactory School Attendance at a Secondary School or Course of Study Leading to a Certificate of General Equivalence (TANF)**

The Union County College Center for Economic and Workforce Development is proposing to provide Work First New Jersey TANF participants a 35-hour per week, three-month activity, depending on funding source that combines educational services with "to work" activities that will:

1. Assess their basic skills, computer literacy and the attainability of educational and occupational goals.
2. Develop attainable educational and career goals.
3. Encourage participants to develop their basic skills and/or prepare them for the SSD so they can better reach their career goals.
4. Encourage participants to engage or volunteer in community initiatives and services.
5. Encourage participants to develop appropriate skills that will help them find and keep jobs.



CEWD will provide a 15-hour per week non-core educational service together with a 20-hour per week core CWEP activity that together are designed to support the development of job and educational skills for TANF participants who have **not** received a secondary school diploma or earned a certificate of high school equivalency. This combination of service will allow the participant to better develop needed skills in order to find and maintain employment.

The Union County College CEWD Satisfactory School Attendance at a Secondary School or Course of Study Leading to a Certificate or General Equivalence program will:

1. Enroll each referred client into the Union County College CEWD Satisfactory School Attendance and orient each client to the importance of following all WFNJ regulations, College policies, program policies and CWEP site protocol.
2. Outreach to all existing CWEP sites and develop new sites that will support and document the growth of each participant's employability skills.
  - a. Work with Case Management in maintaining lists of CWEP sites relevant to participant needs and to ensure that sites are current for immediate placement.
  - b. Maintain communication with CWEP site supervisors.
  - c. Facilitate all participant interviews for CWEP site placements.
  - d. Have all participants complete a CWEP Site Agreement.
  - e. Monitor all participating students' site activities and attendance.
  - f. Mentor all participating students while on CWEP sites.
3. Place participants on sites relevant to client goals of developing work experience and work maintenance skills.
4. Provide educational services that include Adult Basic Skills, ESL and GED preparation based on College and Career Readiness Standards to support the client's development of the basic skills or language proficiency needed for employment.
  - a. Use the Comprehensive Adult Student Assessment Systems (CASAS) Reading Goals and Math Goals to measure academic skill levels (these are NJLWD sanctioned assessments)
5. Place students in 15 hours per week of the appropriate level of basic education based on results of testing inventories.
  - a. Reassess students at appropriate time intervals to measure academic progress.
6. Provide students' program information (i.e. enrollment, attendance, progress) to Union County One Stop Career Center Case Management.
  - a. Maintain open relationships with referring One Stop Case Management.
  - b. Enter attendance in State ETime system (TANF).

Students will receive classroom instruction for 15 hours per week, Monday to Thursday from 8:30 am to 12:45 pm and students will report to their CWEP core activity (depending on the site's schedule) from 1:30 to 4:30 pm Monday to Thursday and from 8:30 am to 5:00 pm on Fridays (20 hours per week).

### **Curricula for Basic Skills:**

1. Reading
2. Language
3. Mathematics
4. Social Studies and Science

Students will be post tested after 50 hours of instruction to measure progress.

### **Curricula for SSD preparation:**

1. Reading
2. Math
3. Language
4. Social Studies
5. Science

SSD candidates will be given the TASC Practice Test in conjunction with the CASAS for placement and to determine readiness for TASC exam. Test taking skills development is provided within the curriculum.

Our CEWD Job Developers work with students to develop job search skills in the classroom setting and individually as stated in Section 4A.

CEWD instructors are highly qualified in their area of instruction as detailed in Section 9.

### **D. Community Work Experience Program (CWEP) combined with Adult Basic Education (ABE), High School Equivalency Preparation (HSE), English as a Second Language (GA/SNAP)**

The Union County College Center for Economic and Workforce Development is aware that participants receiving General Assistance are difficult to serve and is proposing to provide Work First New Jersey GA/SNAP participants a **30-hour per week, three-month activity** that combines educational services with "to work" activities. These activities are intensive and will:

1. Assess their basic skills, English proficiency, computer literacy and the attainability of educational and occupational goals.
2. Develop attainable educational and career goals.
3. Encourage participants to develop their English proficiency, their basic skills or to prepare for the SSD so they can better reach their career goals.
4. Encourage participants to engage or volunteer in community initiatives and services.
5. Encourage participants to develop appropriate skills that will help them find and keep jobs.

CEWD will provide a 21-hour per week **non-core** educational service together with a 9-hour per week **core** CWEP activity (**as required by the County regulations as of Fall 2018**) that together are designed to support the development of job and educational skills for GA/SNAP participants who have **not** received a high school diploma, or earned a certificate of high school equivalency or who need to develop their English proficiency. This combination of service will allow the participant to better develop needed skills in order to find and maintain employment.

The Union County College CEWD CWEP Program (GA/SNAP) will:

1. Enroll each referred client into the Union County College CEWD Education Related to Employment Program and orient each client to the importance of following all WFNJ regulations, College policies, program policies and CWEP site protocol.
2. Outreach to existing CWEP sites and develop new sites that will support and document the growth of each participant's employability skills.
  - a. Work with Case Management in maintaining lists of CWEP sites relevant to participant needs and to ensure that sites are current for immediate placement.
  - b. Maintain communication with CWEP site supervisors.
  - c. Facilitate all GA/SNAP client interviews for CWEP site placements.
  - d. Have all clients complete a CWEP Site Agreement.
  - e. Monitor all participating GA/SNAP students' site activities and attendance.
  - f. Mentor all participating GA/SNAP students while on CWEP sites.
  - g. Place GA/SNAP participants on sites relevant to client goals of developing work experience and work maintenance skills.
3. Provide educational services that include Adult Basic Skills, ESL and SSD/HSE preparation based on College and Career Readiness Standards developed to support the client's development of the basic skills or language proficiency needed for employment.
  - a. Use the Comprehensive Adult Student Assessment Systems (CASAS) to measure academic skill levels (this is a NJLWD sanctioned inventory).
  - b. Use the TABE Complete Language Assessment System-English (CLAS-E) to measure client English proficiency (this is a NJLWD sanctioned inventory).
4. Place students in 21 hours per week of the appropriate level of basic education or ESL based on results of testing inventories.
  - a. Reassess students at appropriate time intervals to measure academic progress or the development of English proficiency.
5. Provide students' program information (i.e. enrollment, attendance, progress) to Union County One Stop Career Center Case Management.
  - a. Maintain open relationships with referring One Stop Case Management.

**Program Hours of Operation:**

Students will receive classroom instruction for 21 hours per week, Monday to Thursday from 8:30 am to 2:15 pm (5.25 hours per day) and students will report to their 9-hour CWP core activity, depending on the site's schedule, Monday to Friday.

**Curricula for Adult Basic Skills:**

1. Reading
2. Language
3. Mathematics
4. Computers

**Curricula for HSE/SSD preparation:**

1. Reading
2. Math
3. Language
4. Social Studies
5. Science

HSE/ SSD candidates will be given the TASC Practice Test in conjunction with the CASAS for placement and to determine readiness for TASC exam. Test taking skills development is provided within the curriculum.

**Curricula for ESL:**

1. Listening
2. Grammar
3. Reading
4. Oral Communication

Our CEWD Job Developers work with students to develop job search skills in the classroom setting and individually as stated in Section 4A. CEWD instructors are highly qualified in their area of instruction as detailed in Section 9.

**E. Assessment:** Comprehensive Adult Student Assessment Systems (CASAS) and TABE Complete Language Assessment System-English (CLAS-E)

Union County College's Center for Economic and Workforce Development (CEWD) has experience administering the Comprehensive Adult Student Assessment Systems (CASAS) to determine client academic levels for appropriate educational placement and to measure student progress. In addition, scores are used in conjunction with client educational and work histories to make recommendations for students to either receive additional educational services, job placement services, to take the SSD/HSE exam, to enter occupational training programs or to move into college level programs. Similarly, the Center uses the TABE CLAS-E to determine English proficiency to measure progress and to recommend additional educational services for non-English speaking

students. Department of Labor and Workforce development has sanctioned the CASAS and the TABE CLAS-E and these inventories are used throughout the State in all Adult Educational programs funded by the New Jersey Department of Labor and Workforce Development. Union County College has the capability to test via the computer and with pencil and paper. In addition, each College computer lab is available for assessment activities.

WFNJ program students will take the required assessment on the morning they are referred to our offices and complete the registration requirements. If they are unable to take the assessment that day, they will return the following day.

# SCALED BUDGET-PROGRAM SUMMARY – ATTACHMENT A

AGENCY NAME: UNION COUNTY COLLEGE

## A. PROGRAM SERVICES (Check All that Apply)

### TANF

- ☐ Job Search
- ☐ Community Work Experience Program
- ☐ CWEP Transitional
- ☒ CWEP + Education Directly Related to Employment
- ☒ CWEP + Job Skills Directly Related to Employment
- ☒ CWEP + Satisfactory School Attendance-Cert. of General Equiv.

### GA/SNAP

- ☐ Job Readiness/Life Skills
- ☐ Community Work Experience Program
- CWEP Transitional
- ☒ CWEP combined ABE, HSE, ESL

### AREA SERVED

- ☒ Eastern Union County ☒ Western Union County

## B. FUNDING SUMMARY

EMPLOYMENT DIRECTED ACTIVITIES	BENCHMARK FEE	REQUESTED FUNDING			
		Eas t	LOS	West	LOS
<b><u>TANF</u></b>					
Job Search	\$600	0	0	0	0
Community Work Experience Program	\$2,400	0	0	0	0
CWEP Transitional	\$800	0	0	0	0
CWEP + Education Directly Related to Employment	\$2,250	\$168,750	75	\$72,000	32
CWEP + Job Skills Directly Related to Employment	\$2,250	\$36,000	16	0	0
CWEP + Satisfactory School Attendance-Cert. of General Equiv.	\$2,250	\$27,000	12	\$13,500	6
<b><u>GA/SNAP</u></b>					
Job Readiness/Life Skills	\$600	0	0	0	0
Community Work Experience Program	\$2,400	0	0	0	0
CWEP Transitional	\$800	0	0	0	0
CWEP combined ABE, HSE, and ESL	\$2,250	\$54,000	24	\$24,750	11
<b><u>Placement and Retention Benchmarks</u></b>					
Placement in Unsubsidized Employment	\$750	\$24,000	32	\$9,000	12
Retention- 90 days	\$500	\$8,000	16	\$3,000	6
TABE Testing Services	\$500	\$500	10	\$250	5
<b>TOTAL REQUESTED FUNDING</b>		<b>\$318,250</b>	<b>185</b>	<b>\$122,500</b>	<b>72</b>
<b>TOTAL FUNDING</b>		<b>\$440,750</b>			

In the "Requested Funding Columns" please indicate the amount of funding requested per each activity / by geographical area. The total requested funding will be the basis for the Micro-Block Grant.

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## Search For Program

refresh program

Status:  List By Letter:  Program Name:  Provider Name:  Display Results:

Returned 32 results...

Program Name	CIP Code	Provider Name	Status	Submitted By	Last Updated	Actions
ABLE PLUS - WIA Title II (ONLINE) 4/7/2005	320101	Union County College - WIA Title 2	Approved 4/7/2005	Marlene M. Loff	3/13/2020	<a href="#">view</a> <a href="#">delete</a> <a href="#">generate PDF</a>
ADULT BASIC SKILLS (AWEP) 10/17/2003	320101	Union County College - WIA Title 2	Approved 10/17/2003	Marlene M. Loff	10/2/2017	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
ASSESSMENT SERVICES (ONLINE) 7/5/2018	130604	Union County College - WIA Title 2	Approved 7/5/2018	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Accounting Technician (ONLINE) 8/18/2000	520302	Union County College - WIA Title 2	Approved 3/13/2009	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Administrative Assistant/Secretarial Science, General (ONLINE) 8/18/2000	520401	Union County College - WIA Title 2	Approved 3/13/2009	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Adult Basic Skills (ONLINE) 8/18/2000	320101	Union County College - WIA Title 2	Approved 8/18/2000	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
COMMUNITY WORK EXPERIENCE TRANSITION (ONLINE) 12/8/2017	350103	Union County College - WIA Title 2	Approved 12/8/2017	Marlene Moreira Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
COMPUTER BASIC (ONLINE) 8/21/2003	110101	Union County College - WIA Title 2	Approved 8/21/2003	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
CWEP + Education Directly Related to Employment (ONLINE) 7/26/2017	320101	Union County College - WIA Title 2	Approved 7/26/2017	Marlene Moreira Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
CWEP + Job Skills Directly related to Employment (ONLINE) 7/26/2017	350103	Union County College - WIA Title 2	Approved 7/26/2017	Marlene Moreira Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
CWEP+Satisfactory School Attendance to Secondary School/Cert. of GED (ONLINE) 7/26/2017	530202	Union County College - WIA Title 2	Approved 7/26/2017	Marlene Moreira Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Certified Pharmacy Technician 8/27/2018	510805	Union County College - WIA Title 2	Approved 9/14/2018	Marlene Moreira Loff	9/14/2018	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Community Work Experience Monitoring 12/24/2009	350103	Union County College - WIA Title 2	Approved 12/24/2009	Marlene M. Loff	10/2/2017	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Computerized Office Skills 9/18/2000	520401	Union County College - WIA Title 2	Approved 3/13/2009	Marlene M. Loff	8/31/2018	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
EMPLOYMENT OPPORTUNITIES 11/23/2016	320105	Union County College - WIA Title 2	Approved 11/23/2016	Marlene M. Loff	7/5/2018	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
ESL (English as a Second Language) (ONLINE) 8/18/2000	320109	Union County College - WIA Title 2	Approved 8/18/2000	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
ESL COMPUTERS 9/13/2004	320109	Union County College - WIA Title 2	Approved 10/22/2009	Marlene M. Loff	10/2/2017	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
ESL Office Skills 1/1/0001	110101	Union County College - WIA Title 2	Approved 1/1/0001	Marlene M. Loff	10/2/2017	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
ESL/Office Skills (ONLINE) 8/18/2000	520408	Union County College - WIA Title 2	Approved 8/18/2000	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Essentials of Supply Chain Management (ONLINE) 10/16/2017	520203	Union County College - WIA Title 2	Approved 10/16/2017	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
GED (General Education Diploma) (ONLINE) 8/18/2000	530201	Union County College - WIA Title 2	Approved 8/18/2000	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
GED (General Education Diploma)/Computer 8/18/2000	530201	Union County College - WIA Title 2	Approved 8/18/2000	Marlene M. Loff	10/2/2017	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Job Search/Job Readiness 6/7/2002	320105	Union County College - WIA Title 2	Approved 6/7/2002	Marlene M. Loff	10/2/2017	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Literacy (ONLINE) 8/18/2000	320101	Union County College - WIA Title 2	Approved 8/18/2000	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Medical Billing Specialist 9/14/2018	510714	Union County College - WIA Title 2	Approved 9/14/2018	Marlene M. Loff	10/29/2018	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Medical Billing and Coding Specialist 9/15/2009	510714	Union County College - WIA Title 2	Approved 9/22/2009	Marlene M. Loff	10/2/2017	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Medical Coding Specialist 9/14/2018	510713	Union County College - WIA Title 2	Approved 9/14/2018	Marlene M. Loff	10/29/2018	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
New Jersey Youth Corps (ONLINE) 1/1/0001	530105	Union County College - WIA Title 2	Approved 1/1/0001	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Patient Care Technician Certification 11/7/2018	511020	Union County College - WIA Title 2	Approved 9/13/2019	Marlene M. Loff	9/9/2019	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
TASC TESTING CENTER 1/1/0001	530201	Union County College - WIA Title 2	Approved 1/1/0001	Marlene M. Loff	8/15/2018	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
WORKSHOP ACTIVITIES 12/8/2017	190000	Union County College - WIA Title 2	Approved 12/8/2017	Marlene M. Loff	7/5/2018	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>
Welding (ONLINE) 1/1/0001	490508	Union County College - WIA Title 2	Approved 1/1/0001	Marlene M. Loff	3/13/2020	<a href="#">edit</a> <a href="#">delete</a> <a href="#">generate PDF</a>

## SECTION 5. GOALS & OBJECTIVES OF EACH PROPOSED PROGRAM

### A. Education Directly Related to Employment (TANF)

The Education Directly Related to Employment will offer TANF clients, without an HSD/SSD or high school diploma or limited English proficiency, a combination of core and non-core activities. These TANF clients will be exposed to a more comprehensive educational program that will provide the outreach, the support and the experience needed for TANF participants to make significant strides in their development as potential viable employees. The **four goals** for this program are:

1. To support the County's goal of 50% Participation Rate.
2. Provide educational services for all enrolled TANF participants.
3. Place all enrolled TANF participants on approved CWEP sites.
4. Provide Job Development support so that WFNJ/TANF clients have productive and successful job searches.

In order for CEWD to accomplish enrolling referred clients into this program, CEWD will:

1. Outreach to all TANF clients by telephone and email, if applicable, listed on the rosters/referral lists provided monthly by WFNJ Case Management.
2. Contact WFNJ Case Management to inform them of available slot levels and make recommendation based on test results, attendance and attitude for TANF clients to move from one program to another. CEWD communicates with WFNJ Case Management several times per week, as required, to meet client needs.

CEWD will provide educational services to all enrolled TANF participants without a GED or high school diploma or have limited English proficiency and will:

1. Assess all WFNJ referred participants using NJLWD approved tools;
2. Use the results of test inventories to place participants in appropriate levels of instruction.
3. Posttest participating TANF students to measure progress.
4. Provide Student Services to support the development of attainable goals.
5. Provide Student Services to orient, mentor and document student attendance and progress.

CEWD Student Services personnel will place all participants on approved CWEP sites and will:

1. Mentor all CWEP students by monitoring CWEP sites and interview all students to gauge progress and success of CWEP site placement.
2. Contact CWEP sites to evaluate student participation with the activity.

A CEWD Job Developer will be assigned to each participating student and will:

1. Review goals and educational and employment history
2. Review and revise resumes
3. Contact area employers to develop jobs.



Success for this program can be measured by the students' successful completion of their educational component and their full participation on their CWEP site. CEWD Student Services and MIS staff will provide WFNJ case management with documentation of attendance and program progress. It will also be measured by the students' readiness for employment. Union County College prepares the Weekly Job Connections and has an extensive employer outreach program.

#### **B. Job Skills Training Directly Related to Employment**

The CEWD Education Directly Related to Employment program will offer TANF clients with a GED, high school diploma or higher education a combination of core and non-core activities and will expose these TANF clients to a more comprehensive educational program that will provide the outreach, the support and the experience needed for TANF participants to make significant strides in their development as potential viable employees. The **four goals** for this program are:

1. To support the County's goal of 50% Participation Rate.
2. Provide educational services for all enrolled TANF participants.
3. Place all enrolled TANF participants on approved CWEP sites.
4. Provide Job Development and educational counseling services so that WFNJ TANF clients have productive and successful job searches.

In order for CEWD to accomplish enrolling referred clients into this program, CEWD will:

1. Outreach to all TANF clients listed on the rosters/referral lists provided monthly by WFNJ Case Management.
2. Contact WFNJ Case Management to inform them of available slot levels and make recommendation based on test results, attendance and attitude for TANF clients to move from one program to another.

CEWD will provide educational services to all enrolled TANF participants who possess needed credentials (i.e. GED or high school diploma) or higher education, and will:

1. Assess all WFNJ referred participants using NJLWD approved tools.
2. Use the results of test inventories to place participants in appropriate levels of instruction.
3. Post Test participating TANF students to measure progress.
4. Provide Student Services to support the development of attainable goals.
5. Provide Student Services to orient, mentor and document student attendance and progress.
6. Enroll in available, appropriate training or college programs.

CEWD Student Services will place all participants on approved CWEP sites and will:

1. Mentor all CWEP students by monitoring CWEP sites and interview all students to gauge progress and success of CWEP site placement.
2. Contact CWEP sites to evaluate student participation with the activity.

CEWD Job Developers will be assigned to each participating student and will:

1. Review goals and educational and employment history
2. Review and revise resumes
3. Contact area employers to develop jobs.

Success for this program can be measured by the students' successful completion of their educational component and their full participation on their CWEP site. CEWD MIS staff will provide WFNJ case management with documentation of attendance and program progress. Success will also be measured by the students' readiness for employment. Union County College develops the Weekly Job Connections and has an extensive employer outreach program.

### **C. Satisfactory School Attendance at a Secondary School or Course**

The CEWD Satisfactory School Attendance at a Secondary School or Course will offer TANF clients without a GED or high school diploma a combination of core and non-core activities and will expose these TANF clients to a more comprehensive educational program that will provide the outreach, the support and the experience needed for TANF participants to make significant strides in their development as potential viable employees. The **four goals** for this program are:

1. To support the County's goal of 50% Participation Rate.
2. Provide educational services for all enrolled TANF participants.
3. Place all enrolled TANF participants on approved CWEP sites.
4. Provide Job Development support so that WFNJ TANF clients have productive and successful job searches.

In order for CEWD to accomplish enrolling referred clients into this program, CEWD will:

1. Outreach to all TANF clients listed on the rosters/referral lists provided monthly by WFNJ Case Management.
2. Contact WFNJ Case Management to inform them of available slots and make recommendations based on test results, attendance and attitude for TANF clients to move from one program to another.

CEWD will provide educational services to all enrolled TANF participants without a GED or high school diploma. CEWD will:

1. Assess all WFNJ referred participants using NJLWD approved assessment tools (CASAS and TASC Practice Tests).
2. Use the results of all test inventories to place participants in appropriate levels of instruction.
3. Posttest participating TANF students to measure progress.
4. Provide Student Services to support the development of attainable goals.
5. Provide Student Services to orient, mentor and document student attendance and progress.

CEWD Student Services will place all participants on approved CWEP sites and will:

1. Mentor all CWEP students by monitoring CWEP sites and interview all students to gauge progress and success of CWEP site placement.
2. Contact CWEP sites to evaluate student participation with the activity.

CEWD Job Developers will be assigned to each participating student and will:

1. Review goals and educational and employment history
2. Review and revise resumes
3. Contact area employers to develop jobs.

Success for this program can be measured by the students' successful completion of their educational component and their full participation on their CWEP site. CEWD MIS staff will provide WFNJ case management with documentation of attendance and program progress. Success will also be measured by the students' readiness to take the GED exam and readiness for employment. CEWD publishes the Weekly Job Opportunities each week and has an extensive employer outreach program.

**D. Community Work Experience Program (CWEP) combined with Adult Basic Education (ABE), High School Equivalency Preparation (HSE), English as a Second Language (GA/SNAP)**

The CEWD Community Work Experience Program (CWEP) combined with Adult Basic Education (ABE), High School Equivalency Preparation (HSE), English as a Second Language, will offer GA/SNAP clients core and non-core activities, and will expose these GA/SNAP clients to a more comprehensive educational program that will provide the outreach, the support and the experience needed for GA/SNAP participants to make significant strides in their development as potential, viable employees. The **four goals** for this program are:

1. To support the County's goal of 50% Participation Rate.
2. Provide educational services for all enrolled GA/SNAP participants.
3. Place all enrolled GA/SNAP participants on approved CWEP sites.
4. Provide Job Development support so that WFNJ GA/SNAP clients have productive and successful job searches.

In order for CEWD to accomplish enrolling referred clients into this program, CEWD will:

1. Outreach to all GA/SNAP clients listed on the rosters/referral lists provided monthly by WFNJ Case Management.
2. Contact WFNJ Case Management to inform them of available slot levels and make recommendation based on test results, attendance and attitude for GA/SNAP clients to move from one program to another.

CEWD will provide educational services to all enrolled GA/SNAP participants. CEWD will:

1. Assess all WFNJ referred participants using NJLWD approved assessment tools (CASAS, TABE CLAS-E, TASC Practice Tests).

2. Use the results of all test inventories to place participants in appropriate levels of instruction.
3. Posttest participating GA/SNAP students to measure progress.
4. Provide Student Services to support the development of attainable goals.
5. Provide Student Services to orient, mentor and document student attendance and progress.

CEWD Student Services will place all participants on approved CWEP sites and will:

1. Mentor all CWEP students by monitoring CWEP sites and interview all students to gauge progress and success of CWEP site placement.
2. Contact CWEP sites to evaluate student participation with the activity.

CEWD Job Developers will be assigned to each participating student and will:

1. Review goals and educational and employment history
2. Review and revise resumes
3. Contact area employers to develop jobs.

Success for this program can be measured by the students' successful completion of their educational component and their full participation on their CWEP site. CEWD MIS staff will provide WFNJ case management with documentation of attendance and program progress. It will also be measured by the students' readiness for employment. Union County College develops the Weekly Job Connections and has an extensive employer outreach program.

#### **E. Assessment: Comprehensive Adult Student Assessment Systems (CASAS) / TABE CLAS-E**

The one broad goal of the assessment activity is to measure each participant's academic skill levels and/or his/her English proficiency, provide the results of these inventories to WFNJ Case Management for use for appropriate program placement. CEWD Student Services staff will:

1. Provide an assessment schedule for each assessment inventory to WFNJ Case Management.
2. Provide a testing environment conducive to successful test taking.
3. Implement each assessment inventory appropriately, as directed.
4. Provide test results to WFNJ Case Management in a timely manner.
5. Provide any additional and pertinent student information to WFNJ Case Managers.

## **SECTION 6. PROGRAM SUPERVISION**

The Union County College Center for Economic and Workforce Development (CEWD) has been offering educational and "To Work" activities for over three decades. CEWD is under the direction of the Executive Director of Continuing Education and Workforce Development who reports directly to the Vice President of Financial Affairs and Treasurer of Union County College. The CEWD Director reports to the Executive Director of Continuing Education and Workforce Development and manages the personnel responsible for the everyday aspects of the program and each student's activities, including CEWD Student Services, Job Development, WIOA Title II grant directors for Adult Basic Skills and ESL Civics, Occupational Training and CEWD MIS that documents all student activities for internal review and reporting to funding agencies. WFNJ Case Management receives rosters, student attendance, student status reports and AOSOS forms on a weekly basis.

## **SECTION 7. PROGRAM EVALUATION**

The Executive Director of Continuing Education and Workforce Development, Dr. Lisa Hiscano, will meet with the Director of CEWD on a monthly basis, to review program progress and outcomes. Metrics to be tracked and assessed include the number of students referred and enrolled in programs, the number and percentage who complete programs and the number and percentage who are placed into permanent employment. These metrics will be tracked on an ongoing basis and presented monthly in a written report for review by Dr. Hiscano and the CEWD Director. Program performance data will also be reported to Ms. Lynne Welch, Vice President of Financial Affairs and Treasurer, during scheduled meetings.

Union County College CWED holds bi-weekly team meetings with the sole focus of monitoring all CEWD student activities. Each CEWD program is assigned to a team which is comprised of a Program Coordinator or Student Service Generalist (SSG), Job Developer and program instructor(s). Through team meetings, CEWD administrative staff reviews and monitors all CEWD educational and occupational training program activities and participant performance to ensure contract compliance. At this meeting staff review student progress, student attendance, pre and post assessment results and placement activities. The criteria of success for CEWD programs can include the movement of students from one educational level to another, attainment of the SSD the attainment of appropriate attendance rates, and job placement. The Team leaders meet with the CEWD Director to review progress toward meeting goals and to discuss actions needed to ensure success. Team meeting minutes are documented, information is saved and shared with all program staff.

The CEWD MIS department generates weekly student attendance reports, monthly student progress reports, CEWD enrollment/registration, and processes AOSOS registrations. CEWD collects and records all assessment inventory results, CEWP placement activity, referring agency documentation and student terminations. MIS follows established National Reporting System (NRS) guidelines and complies with all funding agency guidelines. ETime Sheets are completed on a weekly basis. Funding and referring agencies' administrative staff receive all relevant documentation. The Executive Director of the Division of Economic Development and Continuing Education and the Director of the Center for Economic and Workforce Development (CEWD) review MIS generated information to guarantee all program goals are being met.

## **SECTION 8. MANAGEMENT CAPABILITY**

Since the inception of WIA, and now WIOA, the Union County College CEWD has provided programs under this act. In each of the successive program years, the Center for Economic and Workforce Development has maintained compliance with respect to government regulations, assurances, certification, and general assurances as they pertained to its subcontracts.

### **Specific Responsibilities of the Provider/Sub Grantee:**

1. Document attendance.
2. Statement of participant information release to be retained in participant file.
3. Administration, management and operation of the contracted training program.
4. Selection and registration of program participants.
5. Provide classroom orientation and instruction.
6. Provide ongoing participant assessment and evaluation.
7. Completion of all Service Delivery Area monitoring, evaluation, progress reports and vouchers as required.
8. Provide job placement assistance for program participants.
9. Provide appropriate accident insurance coverage for all program participants.
10. Provide ongoing monitoring of program operations.
11. Participant tracking and follow-up, as required.
12. Complete E-Time Sheets on a weekly basis.

Union County College maintains its fiscal records according to the principles of financial accounting prescribed by AICPA (American Institute of Certified Public Accountants) guidelines for colleges and universities. The records are maintained and generated by a computerized financial accounting system. Historically, the College has been a provider of low-cost education without sacrificing quality while maintaining an open admissions policy. The latest data reveal that Union County College has maintained a fiscally prudent approach in managing its financial resources. Annual audits indicate yearly balanced budgets with funding or required reserves whenever necessary. In addition, the College has tried to adhere to a policy of funding the Renewal and Union County

Replacement Reserve under the provisions of New Jersey 8A: 64A57. The college complies with all State and Federal regulations pertaining to purchasing, conflicts of interests, and financial management.

Name and title of authorized person responsible for handling the agency finances: Ms. **Lynch Welch, Vice President Financial Affairs and Treasurer.**

## **SECTION 9. GRANT PERSONNEL QUALIFICATIONS**

CEWD instructors are highly qualified in their area of instruction and our job development and student services teams possess the expertise and resources to assist WFNJ participants in complying with their core and non-core activities and obtaining employment. In addition, program personnel work closely with other CEWD and non-credit program staff to leverage workforce development program implementation.

**Dr. Lisa Hiscano**, Executive Director of Continuing Education and Workforce Development

**Marlene Moreira Loff**, Interim Director Center for Economic and Workforce Development

**Maritza Batista**, WFNJ Program Coordinator

**Rocio Morales**, Student Services Generalist

**To be Determined**, Student Services Associate

**Katrina James-Pellam**, Job Developer

**Jorge Loff**, CEWD Management Systems/ Budgets

**Marianela Torres**, CEWD Data Entry

**Laurie Lobo-Miller**, CEWD Budgets

**Daisy Espana**, CEWD Budgets

### Instructional Staff:

**John O'Hanlon** Basic Skills and HSE Instructor. Bachelor of Arts degree in, Master of Arts degree in, seven years of experience in HSE instruction, trained in the College and Career Readiness Standards, curriculum required by NJLWD, and retired NYC Public School Instructor and Curriculum Developer

**Paul Gessner**, Basic Skills and HSE Instructor. Bachelor of Science Applied Mathematics and Statistics, MSE Transportation degree 4 years of experience in HSE instruction, and over 20 years transportation and logistics industry experience

**Ruth Drown**, ESL Instructor. Bachelor of Science degree and Certified ESL Instructor – 20+ years of experience

**Mark Ciuba**, ESL Instructor, Bachelor's degree – 20+ years of experience

## **SECTION 10. SITE CLOSINGS / HOLIDAYS OBSERVED**

Independence Day, Labor Day, Thanksgiving Day, Day After Thanksgiving, Christmas Day, Holiday (Christmas) Recess, New Year's Day, Martin Luther King Jr. Day, President's Day, Good Friday, Memorial Day.

On additional days the College may be closed, WFNJ clients will be assigned to their CWEP worksite for additional hours to guarantee that each client accumulates the needed time to satisfy all WFNJ attendance requirements. The Union County College's Center for Economic and Workforce works to make sure that all referred WFNJ clients comply with WFNJ guidelines. UCC-CEWD will place clients needing core activity hours at the appropriate CWEP sites and will give these clients additional homework hours to supplement non-core activity hours.

## **SECTION 11. PARTNERSHIPS/COORDINATION WITH INSTITUTIONS AND ORGANIZATIONS**

For the past forty years, Union County College's Center for Economic and Workforce Development has developed strong partnerships with many County agencies. We have received and worked with referrals from the Division of Vocational Rehabilitation Services, County Welfare Agencies, Unemployment and the Union County American Job Center/One Stop Career Centers. We have partnered with Linden, Elizabeth and Plainfield Boards of Education, Literacy NJ, Urban Workforce Advantage and Union County Vocational Technical Schools, to deliver educational services to the County residents in need of ESL, Basic Remedial, HSE/SSE, occupational training, college preparation and Civics education.

Through our partnership with the Urban League of Union County, the Elizabeth Public Library, the Housing Authority of Elizabeth, Proceed, Inc., and the Union County One Stop Career Center (Plainfield), CEWD delivered a 36-hour computer basics course to approximately 14,000 individuals over ten years. Additionally, the Center has collaborated in the implementation of WIOA Youth programs that provided at-risk out of school youth with educational and training programs coupled with externships and job shadowing activities. In efforts to place students on Community Work Experience Sites (CWEP), CEWD's Job Development and Student Services staff has developed many partnerships with non-profit organizations such as the United Way of Greater Union County, Jefferson Park Ministries, Trinitas Hospital, the Red Cross, YMCA and YWCA, and the Union County Court House and has worked closely with the County's CWEP Site Coordinators (Kendall Sears and Joann Zelif). Additionally, Center staff have implemented the WIA/ WIOA Title II Union County Consortium with partners that include Urban Workforce Advantage, Literacy NJ - Union County Program and the Elizabeth Board of Education. Union County College's CEWD staff is part of a larger, effective learning community where the educational needs of Union County's citizens are a priority.



CEWD staff and senior management participate as active members of the Union County Workforce Development Board committees including: Literacy, Youth and American Job Center Partner and of Shaping Elizabeth. The Union County Workforce Innovation Business Center (WIBC) at the Union County College Elizabeth campus, is a Union County American Job Center Partner Affiliate. We have a long history of collaboration with County and the State organizations and government agencies. We are proud to be one of the core partners with the Union County American Job Center/. We seek not only to continue our partnerships with the previously mentioned agencies but to seek out new organizations to extend the delivery of needed educational services to all the citizens of our community.

## **SECTION 12. REQUIRED DOCUMENTS AND CERTIFICATIONS**

Section 12

WORKFIRST NEW JERSEY 2020 RFP

# ATTACHMENT C

REQUIRED DOCUMENTS AND CERTIFICATIONS

## STANDARD ASSURANCES AND CERTIFICATIONS

### STANDARD ASSURANCES AND CERTIFICATIONS

The Union County Workforce Development Board will not award a grant where the Applicant or Sub-Recipient has failed to accept this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions contained herein. In performing its responsibilities under this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions, the Applicant or Sub-Recipient hereby certifies and assures that it will fully comply with the following:

- 1) Assurances Non-Construction Programs (SF 424 B)
- 2) Debarment and Suspension Certification (29 CFR Part 98)
- 3) Certification Regarding Lobbying (29 CFR Part 93)
- 4) Drug Free Workplace Certification (29 CFR Part 98)
- 5) Nondiscrimination and Equal Opportunity Assurance (29 CFR Part 38)
- 6) Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (2 CFR Part 200)
- 7) Union County Workforce Development Board Policy and Procedural Assurances and Certifications

By signing this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions, the Applicant or Sub-Recipient is providing the above assurances and certifications as detailed below:

#### 1) ASSURANCES NON-CONSTRUCTION PROGRAMS

As the duly authorized representative of the Applicant or Sub-Recipient, I certify that the Applicant or Sub-Recipient:

- A) Has the legal authority to apply for federal assistance and the institutional managerial and financial capability (including funds sufficient to pay the non-federal share of project costs) to ensure proper planning, management and completion of the project described in this application.
- B) Will give the awarding agency, the Comptroller General of the United States, and if appropriate, the state, through any authorized representative, access to and the right to examine all records, books, papers or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting principles or agency directives.
- C) Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- D) Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- E) Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. 4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of Office of Personnel Management's Standards for a Merit System of Personnel Administration (5 CFR 900, Subpart F).
- F) Will comply with all federal statutes relating to nondiscrimination. These include, but are not limited to: (a) Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d et seq. (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. 6101- 6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972, 21 U.S.C. 1101 et seq. (P.L. 92-255) as amended, relating to nondiscrimination on the basis of drug abuse; (f) the

Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, 21 U.S.C. 801 et seq. (P.L. 91-616) as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) sections 523 and 527 of the Public Health Service Act (42 U.S.C. 290 dd-2), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. 3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) the Genetic Information Nondiscrimination Act of 2008 which prohibits discrimination on the basis of genetic information; (j) any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made; and (k) the requirements of any other nondiscrimination statute(s) which may apply to the application.

- G) Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, 42 U.S.C. 4601 et seq. (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of federal participation in purchases.
- H) Will comply with the provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7324-7328) which limits the political activities of employees whose principal employment activities are funded in whole or in part with federal funds.
- I) Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. 276a to 276a-7), the Copeland Act (40 U.S.C. 276c and 18 U.S.C. 874) and the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), regarding labor standards for federally assisted construction sub-agreements.
- J) Will comply, if applicable, with Flood Insurance Purchase Requirements of section 102(a) of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4001 et seq. (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- K) Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969, 42 U.S.C. 4321 et seq. (P. L. 91-190) and Executive Order (Executive Order) 11514; (b) notification of violating facilities pursuant to Executive Order 11738; (c) protection of wetlands pursuant to Executive Order 11990; (d) evaluation of flood hazards in flood plains in accordance with Executive Order 11988; (e) assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. 1451 et seq.); (f) conformity of federal actions to state (Clear Air) implementation plans under section 176(c) of the Clear Air Act of 1955, as amended (42 U.S.C. 7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974 as amended, 42 U.S.C. 300f et seq. (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended, 16 U.S.C. 1531 et seq. (P.L. 93-205).
- L) Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- M) Will assist the awarding agency in assuring compliance with section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. 470), Executive Order 11593 (identification and protection of historic properties) and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. 469a-1 et seq.).
- N) Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development and related activities supported by this award of assistance.

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- O) Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544), as amended, (7 U.S.C. 2131 et seq.) pertaining to the care, handling and treatment of warm blooded animals held for research, teaching or other activities supported by this award of assistance.
- P) Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. 4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- Q) Will cause to be performed the required financial and compliance audits in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (78 FR 78589).
- R) Will comply with all applicable requirements of all other federal laws, executive orders, regulations and policies governing this program.
- S) Will comply with the Federal Funding Accountability and Transparency Act requiring recipients and subrecipients of federal financial assistance to obtain a Data Universal Numbering System (DUNS) number and will report the DUNS number to the grantor as a condition of receiving a federal grant or award. Furthermore, the Applicant or Sub-Recipient must be registered in the federal System for Award Management (SAM) and continue to maintain an active SAM registration with current information at all times during which the term of this grant or award is in effect. Furthermore, no contract, award, subgrant will be made by the Applicant or Sub-Recipient to another party if said party is listed in the Excluded Parties List System in the federal SAM.
- T) Will comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q).
- U) Will comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387).

## 2) CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

As required by Executive Order 12549, Debarment and Suspension, and implemented at 34 CFR Part 85, for prospective participants in primary covered transactions, as defined at 34 CFR Part 85, sections 85.105 and 85.110.

The prospective primary participant certifies to the best of its knowledge and belief that it and its principals:

- A) Are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any federal department or agency or the state of New Jersey.
- B) Have not within a three year period preceding this proposal been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a public (federal, state or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
- C) Are not presently indicted or otherwise criminally or civilly charged by a government entity (federal, state or local) with commission of any of the offenses enumerated in paragraph B of this certification; and have not within a three year period preceding this application/proposal had one or more public transactions (federal, state or local) terminated for cause or default.

- D) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (or plan).
- E) Are not listed in the Excluded Parties List System in the federal SAM.

### 3) CERTIFICATION REGARDING LOBBYING

As required by 31 U.S.C. 1352 and implemented at 34 CFR Part 82, for the persons entering into a grant or cooperative agreement over \$100,000, as defined at 34 CFR Part 82, sections 82.105 and 82.110 that applicant certifies that:

The undersigned (i.e., Applicant or Sub-Recipient signatory) certifies, to the best of his or her knowledge and belief that:

- A) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement and the extension, continuation, renewal, amendment or modification of any federal contract, grant loan or cooperative agreement.
- B) If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress or an employee of a member of Congress in connection with this federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.
- C) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

### 4) CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for Applicant or Sub-Recipient as defined at 34 CFR Part 85, sections 85.605 and 85.610.

The Applicant or Sub-Recipient certifies that it will or will continue to provide a drug-free workplace by:

- A) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Applicant or Sub-Recipient's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
- B) Establishing an ongoing drug-free awareness program to inform employees about:
  - 1) The dangers of drug abuse in the workplace;
  - 2) The Applicant or Sub-Recipient's policy of maintaining a drug-free workplace;
  - 3) Any available drug counseling, rehabilitation and employee assistance programs; and

- 4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
- C) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph A.
- D) Notifying the employee in the statement required by paragraph A that as a condition of employment under the grant, the employee will:
  - 1) Abide by the terms of the statement; and
  - 2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.
- E) Notifying the agency in writing, within 10 calendar days after receiving notice under subparagraph (D)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant.
- F) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (D)(2), with respect to any employee who is so convicted:
  - 1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - 2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state or local health, law enforcement or other appropriate agency.
- G) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs A, B, C, D, E and F.

## 5) NONDISCRIMINATION AND EQUAL OPPORTUNITY ASSURANCE

As a condition to the award of financial assistance from Union County Workforce Development Board, the grant applicant assures that it will comply fully with the nondiscrimination and equal opportunity provisions of the following laws:

- A) Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color and national origin.
- B) Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities.
- C) The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age.
- D) Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.
- E) The Americans with Disabilities Act (P.L. 101-336) which prohibits discrimination based on disabilities in the areas of employment, public services, transportation, public accommodations and telecommunications. It requires all affected entities to provide *reasonable accommodation* to persons with disabilities.



F) Section 188 of the Workforce Innovation and Opportunity Act of 2014 (WIOA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any Workforce Innovation and Opportunity Act Title I-financially assisted program or activity.

G) The grant applicant also assures that it will comply with 29 CFR Part 38 and all other regulations implementing the laws listed above. The grant applicant understands that the United States has the right to seek judicial enforcement of this assurance.

**6) UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (2 CODE OF FEDERAL REGULATIONS, PART 200)**

As a condition to the award of any grant funds administered by the Union County Workforce Development Board—including, but not limited to, Workforce Innovation and Opportunity Act (WIOA), WorkFirst New Jersey (WFNJ); Temporary Assistance to Needy Families (TANF), General Assistance (GA), Supplemental Nutrition Assistance Program (SNAP), and Workforce Learning Link (WLL)—the Applicant or Sub-Recipient certifies and assures that it will fully abide by 2 Code of Federal Regulations Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

**7) UNION COUNTY WORKFORCE DEVELOPMENT BOARD POLICY AND PROCEDURAL ASSURANCES AND CERTIFICATIONS**

As a condition to the award of any grant funds administered by the Union County Workforce Development Board—and in performing its responsibilities as required by this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions—the Applicant or Sub-Recipient hereby certifies and assures that it will fully comply with all of the policies, procedures, directives and guidance of the Union County Workforce Development Board; The Applicant or Sub-Recipient further certifies and assures that the Applicant or Sub-Recipient:

- A) Is financially solvent, able to pay all debts as they mature and possesses sufficient working capital to complete the Scope of Work as outlined in the Request for Proposal and in this Agreement.
- B) Will maintain an operating reserve balance to ensure the Applicant and/or Sub-Recipient has the ability to carry out the deliverables of the federal and/or state grant award as outlined in the Union County Workforce Development Board Strategic Plan, 2016-2020, and in this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions.
- C) Will accumulate and maintain sufficient reserves—in its fiduciary capacity for prudent financial management—to accomplish the strategic objectives of the Union County Workforce Development Board, and the Workforce Innovation and Opportunity Act and/or WorkFirst New Jersey, and in this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions.
- D) Will begin each fiscal year with operating reserves of no less than 10% of the annual operating revenue budget of the Applicant and/or Sub-Recipient and to maintain debt appropriate for sound financial management of the Applicant and/or Sub-Recipient.
- E) Will maintain a level of funds that can be used to minimize the impact associated with unexpected allocation reductions to the operating budget.
- F) Will create and maintain the financial ability to respond to unplanned events—such as a natural disaster and/or a shutdown in government operations at the federal and/or state level due to a lapse in appropriations—to keep the Applicant and/or Sub-Recipient operating.

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- G) Will match with non-federal in-kind funds a share of 10% of all costs submitted for vouchers on a monthly basis, to the Workforce Innovation and Opportunity Act and/or WorkFirst New Jersey grants.
- H) Will provide the Union County Workforce Development Board with independently audited Financial Statements in accordance with Generally Accepted Accounting Principles (GAAP), as a for-profit subrecipient, for the prior fiscal year.
- I) Will provide the Union County Workforce Development Board with independently audited Financial Statements in accordance with Financial Accounting Standards Board (FASB), standards for the reporting of nonprofit Financial Statements, for the prior fiscal year.
- J) Will provide the Union County Workforce Development Board with a certified copy of the Single Audit Report or independently audited Financial Statements for the prior fiscal year, on an annual basis.
- K) Will advise the Union County Workforce Development Board of any administrative findings and/or issues pertaining to non-compliance within 30 days of said notice. Corrective action to the administrative findings and/or non-compliance issues must be provided as well.
- L) Will apply all the standards, assurances, certifications, policies, procedures, directives, and performance reporting requirements delineated herein to all of the grant funds awarded by the Union County Workforce Development Board including, but not limited to, Workforce Innovation and Opportunity Act (WIOA), WorkFirst New Jersey—Temporary Assistance to Needy Families (TANF), General Assistance (GA), and Supplemental Nutrition Assistance Program (SNAP), and Workforce Learning Link (WLL).
- M) Will employ internal controls and financial management procedures to ensure that Workforce Innovation and Opportunity Act (WIOA) and WorkFirst New Jersey (WFNJ) funds are used in manner required by federal, state and county laws.
- N) Will manage, maintain and track budgeted-to-actual monthly expenses based on the contracted line-item budget and will provide said reports to the Union County Workforce Development Board.
- O) Will request a budget modification at least thirty days (30) prior to the need arising.
- P) Will not request reimbursement for expenses not in the approved line-item budget and not authorized through the budget modification procedure, pursuant to subsection 7 – O above.
- Q) Will notify the Union County Workforce Development Board of any liens or civil judgements against the applicant agency, its President, Executive Director, or Chief Executive Officer.
- R) Will comply with all Workforce Area Guidance Letters as ratified by the Union County Workforce Development Board, and any other policy directives communicated.
- S) Will submit all contracts, memoranda of understanding, vouchers, the standard assurances, certifications, general provisions—and modifications thereto—along with all supporting documentation printed on single-sided paper.
- T) Will provide verifiable quality services to participants so as to meet the goals, objectives and deliverables outlined in the Union County Workforce Development Board's Strategic Plan 2016-2020, and in this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions.

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- U) Will participate in the relevant committees established by the Union County Workforce Development Board, including but not limited to, the Youth, Disability, Literacy, and American Job Center Committees.
- V) Will provide monthly reporting of performance data related to program elements for reportable individuals and participants and exited participants to the Union County Workforce Development Board and to the American Job Centers of Union County, consistent with the performance goals outlined in subsection 7X and 7Y below.
- W) Will provide follow-up services to exited program participants for up to twelve (12) months subsequent to being exited as a participant by the American Job Center.
- X) Will work diligently to achieve the performance goals approved by the United States Department of Labor, the United States Department of Education, and the New Jersey Department of Labor and Workforce Development for programs funded through the Workforce Innovation and Opportunity Act (WIOA)—Adult, Dislocated Workers, and Youth—and the WorkFirst New Jersey grants for Program Year 2018:
- 1) Adult Employment Rate 2<sup>nd</sup> Quarter After Exit: 80.6% (PY 2018)
  - 2) Adult Employment Rate 4<sup>th</sup> Quarter After Exit: 67.5% (PY 2018)
  - 3) Adult Credential Attainment 4<sup>th</sup> Quarter After Exit: 50.1% (PY 2018)
  - 4) Adult Median Earnings 2<sup>nd</sup> Quarter After Exit: \$4,513 (PY 2018)
  - 5) Dislocated Worker Employment Rate 2<sup>nd</sup> Quarter After Exit: 81.7% (PY 2018)
  - 6) Dislocated Worker Employment Rate 4<sup>th</sup> Quarter After Exit: 66.5% (PY 2018)
  - 7) Dislocated Worker Credential Attainment 4<sup>th</sup> Quarter After Exit: 53.5% (PY 2018)
  - 8) Dislocated Worker Median Earnings 2<sup>nd</sup> Quarter After Exit: \$5,869 (PY 2018)
  - 9) Youth Employment Rate 2<sup>nd</sup> Quarter After Exit: 75.0% (PY 2018)
  - 10) Youth Employment Rate 4<sup>th</sup> Quarter After Exit: 40.0% (PY 2018)
  - 11) Youth Credential Attainment 4<sup>th</sup> Quarter After Exit: 74.0% (PY 2018)
  - 12) TANF Client Participation Rate: 50.0% (PY 2018)
- Y) Will work diligently to achieve the performance goals approved by the United States Department of Labor, the United States Department of Education, and the New Jersey Department of Labor and Workforce Development for programs funded through the Workforce Innovation and Opportunity Act (WIOA)—Adult, Dislocated Workers, and Youth—and the WorkFirst New Jersey grants for Program Year 2019:
- 1) Adult Employment Rate 2<sup>nd</sup> Quarter After Exit: 81.3% (PY 2019)
  - 2) Adult Employment Rate 4<sup>th</sup> Quarter After Exit: 68.3% (PY 2019)
  - 3) Adult Credential Attainment 4<sup>th</sup> Quarter After Exit: 50.4% (PY 2019)
  - 4) Adult Median Earnings 2<sup>nd</sup> Quarter After Exit: \$4,713 (PY 2019)
  - 5) Dislocated Worker Employment Rate 2<sup>nd</sup> Quarter After Exit: 82.2% (PY 2019)
  - 6) Dislocated Worker Employment Rate 4<sup>th</sup> Quarter After Exit: 67.4% (PY 2019)
  - 7) Dislocated Worker Credential Attainment 4<sup>th</sup> Quarter After Exit: 54.0% (PY 2019)
  - 8) Dislocated Worker Median Earnings 2<sup>nd</sup> Quarter After Exit: \$5,969 (PY 2019)
  - 9) Youth Employment Rate 2<sup>nd</sup> Quarter After Exit: 76.0% (PY 2019)
  - 10) Youth Employment Rate 4<sup>th</sup> Quarter After Exit: 49.0% (PY 2019)
  - 11) Youth Credential Attainment 4<sup>th</sup> Quarter After Exit: 75.0% (PY 2019)
  - 12) TANF Client Participation Rate: 50.0% (PY 2019)
- Z) Will provide in-school and out-of-school youth, ages 16 to 24, with all the fourteen (14) program elements required under the Workforce Innovation and Opportunity Act (WIOA), or cause them to be provided through an authorized Partner agency and/or Sub-Sub-Recipient; will provide the required career guidance, supportive services, quality occupational, vocational or career training; will track and document participants' progress through the approved Individual Service Strategy form; and will provide the requisite follow-up services to exited program participants for up to twelve (12) months subsequent to being exited as a participant by the American Job Center.

AA) Will comply with all applicable labor and employment laws enacted in the State of New Jersey, and will display all corresponding posters required under the laws in locations easily visible to all employees, including but not limited to, the following Laws, Rules and Regulations:

- 1) Wage Payment Law (N.J.S.A. 34:11-4.1 et seq.)
- 2) Wage and Hour Law (N.J.S.A. 34:11-56a et seq.)
- 3) Wage Collection (N.J.S.A. 34:11:57 et seq.)
- 4) Child Labor Laws (N.J.S.A. 34:2-21.1 et seq.) and (N.J.A.C. 12:58 et seq.)
- 5) New Jersey Earned Sick Leave Law (N.J.S.A. 34:11d-1 et seq.)
- 6) Family Leave Act (N.J.S.A. 34:11B-1 et seq.)
- 7) Discrimination in Wages (N.J.S.A. 34:11-56.1 et seq.)
- 8) Medical Examination Requested By Employer (N.J.S.A. 34:11-24.1 et seq.)
- 9) Suspension, Revocation Of Certain Employer LICENSES (N.J.S.A. 34:1A-1.11 et. seq.)
- 10) Notification By Employer Of Change In Health Benefits Plan (N.J.S.A. 34:11A-16 et. seq.) and (N.J.S.A. 17B:30-40)
- 11) Lie Detector Test (N.J.S.A. 2C:40A-1 et seq.)
- 12) Prohibited Job Advertisements (N.J.S.A. 34:8B-1 et seq.)
- 13) Electronic Communication Devices (N.J.S.A. 34:6B-5 et seq.)
- 14) Opportunity To Compete (N.J.S.A. 34:6B-11 et seq.)
- 15) Conscientious Employee Protection Act (Whistleblower Act) (N.J.S.A. 34:19-1 – 34:19-8)
- 16) Wage Payments (General Provisions; Violations; Fees And Penalties; Hearings) (N.J.A.C. 12:55 Subchapter 1)
- 17) Payroll Deductions (N.J.A.C. 12:55 Subchapter 2)
- 18) Wage Collection (General Provisions) (N.J.A.C. 12:61 Subchapter 1)
- 19) Notification (N.J.A.C. 12:2)
- 20) Notification Concerning Health Benefit Plans (N.J.A.C. 12:63)
- 21) Prohibited Discrimination Against Unemployed Individuals (N.J.A.C. 12:67)
- 22) Opportunity to Compete Act (N.J.A.C. 12:68)

BB) Will request technical assistance, in writing, from the Union County Workforce Development Board should the need arise.

CC) Pursuant to N.J.A.C. 17:44-2.2, the Applicant or Sub-Recipient shall maintain all documentation related to products, transactions, or services under this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions, for a period of five (5) years from the date of final payment. Such records shall be made available to the Union County Workforce Development Board, and its authorized representatives, and to the New Jersey Office of the State Comptroller upon request.

DD) Will submit any request for payment by submitting an authorized voucher form and by signing the **Claimant's Certification and Declaration**, which states: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

As the duly authorized representative of the Applicant or Sub-Recipient, I hereby certify and assure the Applicant or Sub-Recipient has read, understands and will comply with this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions. I further certify and assure that as the duly authorized representative, I retain the authority to accept federal and state funds including Workforce Innovation and Opportunity Act (WIOA), WorkFirst New Jersey (WFNJ): Temporary Assistance to Needy Families (TANF), General Assistance (GA), Supplemental Nutrition Assistance Program (SNAP), and/or Workforce Learning Link (WLL). I further certify and assure the Applicant and/or Sub-Recipient has the financial stability and financial reserves required to perform the services outlined in this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions, and will practice

prudent financial management to accomplish the strategic objectives of the Union County Workforce Development Board, and the Workforce Innovation and Opportunity Act and/or WorkFirst New Jersey grants. The information provided below and the information provided herein, accurately reflect the desires and wishes regarding the use of these funds within the County of Union consistent with the requirements of the funding sources and our intent. Further, with my affixed signature, our agency, company or corporation agrees to follow, to be accountable for and to be responsive to the rules, laws, policies and plans developed by the federal, state, county governments, and the Union County Workforce Development Board, related to the federal and state funds included in this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions and to require all Partners and/or Sub-Sub-Recipients under this Agreement, the Scope of Work, the Standard Assurances, and Certifications, and the General Provisions to agree to same.

Dr. Margaret M. McMenamin, President

PRINT NAME & TITLE

6/2/20

DATE

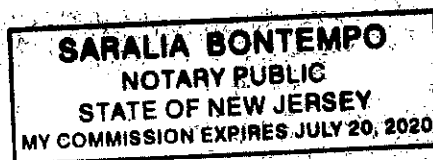
*Margaret M. McMenamin*

SIGNATURE

*[Signature]*

ATTEST:

CORPORATE SEAL / NOTARY PUBLIC



## GENERAL PROVISIONS

### DEFINITIONS

For the purpose of this document, the following definitions apply:

- **Grantor** is defined as the Union County Workforce Development Board, which is also referred to as Union County Workforce Development Board.
  - **Applicant or Sub-Recipient** is defined as any entity in direct receipt of funds by written instrument from Union County Workforce Development Board.
  - **Applicant or Sub-Recipient** is defined as any entity in receipt of funds from an Applicant or Sub-Recipient.
  - **Agreement** refers to the contract with Union County Workforce Development Board, the General Provisions, and where applicable, the Standard Assurances and Certifications.
  - **Program exit** is defined as a participant having either been designated by the local area as such or who has not received a service funded by the program or funded by a partner program for 90 consecutive calendar days and is not scheduled for future services.
  - **Number served** is those participants who are registered and receiving services.
  - Definitions for financial terms below are derived from the **One-Stop Comprehensive Financial Management Technical Assistance Guide**. This document may be found on the Internet. The financial definitions below shall be those used in review and audit of related processes and systems. Local area records must conform with the definitions of the following terms from that document:
    - **Obligations** are defined as the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the Applicant or Sub-Recipient.
    - **Expenditures/outlays** are defined as charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursement for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and Applicant or Sub-Recipient. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of in-kind contributions applied, and the new increase(or decrease) in the amounts owed by the Applicant or Sub-Recipient for goods and other property received, for services performed by employees, contractors, Applicant or Sub-Recipient, subcontractors and other payees and other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims and other benefit programs. Quarterly reports shall be prepared on the accrual basis.
    - **Administration** is defined as the allocable portion of the costs for support services and not related to the **direct provision of workforce investment services, including services to participants and employers**. Administrative functions are specified to include the following:
      - General administrative functions such as accounting, financial and cash management, procurement, property management, personnel management and payroll
      - Audit functions and those duties associated with coordinating the resolution of findings originating from audits, monitoring, incident reports or other investigations
      - General legal services
      - Goods and services used for administrative functions
      - Developing systems, including information systems, related to administrative functions
      - The cost of awards made to subrecipient or vendor organizations for administrative services of the awarding agency (e.g., payroll service for staff or clients)
- Administrative costs are accumulated and reported only by state and local boards, direct recipients (i.e., the state or Title ID Applicant or Sub-Recipient), the local grant recipient or

subrecipient, the fiscal agent for a local area and the One-Stop Career Center Operator. If the local area makes an award to a vendor for an administrative function such as developing a procurement system, then the vendor costs are classified as administrative. With the exception of the aforementioned type of administrative contract, all awards to vendors and subrecipients are considered program costs and would be reported in the program cost category.

- o **Accrued expenditures** are defined as the charges incurred by the Applicant or Sub-Recipient during a given period requiring the provision of funds for (1) goods and other tangible property received; (2) services performed by employees, contractors, Applicant or Sub-Recipient, subcontractors and other payees; and (3) other amounts becoming owed (by the Applicant or Sub-Recipient) under programs for which no current services or performance are required, such as annuities, insurance claims and other benefits.

Union County Workforce Development Board retains the right to examine all costs to determine appropriateness of the charge to a category. The Applicant or Sub-Recipient is responsible for ensuring that all efforts are made to ensure that administrative costs are kept to a minimum not to exceed the limits established by federal law, rules or policies.

## 1) COMPLIANCE WITH EXISTING LAWS

- A) The Applicant or Sub-Recipient agrees to comply with all federal, state and municipal laws, rules and regulations generally applicable to the activities in which the Applicant or Sub-Recipient is engaged in performance of this agreement.
- B) These laws, rules and regulations include, but are not limited to the following:
  - 1) Federal Office of Management and Budget (OMB) documents:  
<https://www.whitehouse.gov/omb/>
  - 2) New Jersey Department of the Treasury, Office of Management and Budget documents:
    - (a) Circular Letter 15-08-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid: [https://www.state.nj.us/infobank/circular/cir1508\\_omb.pdf](https://www.state.nj.us/infobank/circular/cir1508_omb.pdf).
    - (b) State Grant Compliance Supplement:  
<https://www.state.nj.us/infobank/circular/circindx.htm>
  - 3) State Affirmative Action Legal Citations: The Applicant or Sub-Recipient agrees to comply with and to require Applicant or Sub-Recipient to comply with N.J.A.C. 17:27, applicable provisions of N.J.S.A. 10:5 et al., P.L. 1975, c. 127 and all implementing regulations.

Customized Training - Where funding is provided in whole or in part from the Workforce Development Partnership (WDP) fund, the Applicant or Sub-Recipient assures and agrees that it will fully comply with the requirements of the New Jersey Employment and Workforce Development Act (P.L. 1992 c. 43) and state regulations and directives governing this program. These requirements include the following assurances:

- 1) The Applicant or Sub-Recipient assures that it will fully comply with all federal and state laws regarding child labor, wages, workplace and classroom safety, health standards and other laws.
- 2) The Applicant or Sub-Recipient agrees that if it relocates outside New Jersey or outsources employee positions within three years following the end date of the customized training contract, the Applicant or Sub-Recipient will promptly notify Union County Workforce Development Board and refund all money to Union County Workforce Development Board, including payments made to any Applicant or Sub-Recipient on its behalf.
- 3) The Applicant or Sub-Recipient agrees to retain only service providers located in the state of New Jersey to provide the customized training services funded under this agreement.

Failure to comply with the laws, rules and regulations shall be grounds for termination of this agreement.

## 2) NONDISCRIMINATION AND EQUAL OPPORTUNITY

The Applicant or Sub-Recipient agrees to comply with the nondiscrimination and equal opportunity provisions of the following laws:

- 1) Section 188 of the Workforce Innovation and Opportunity Act (WIOA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WORKFORCE INNOVATION AND OPPORTUNITY ACT financially-assisted program or activity.
- 2) Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the basis of race, color and national origin.
- 3) Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities.
- 4) The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age.
- 5) Title IX of the Education Amendments of 1972, as amended which prohibits discrimination on the basis of sex in educational programs.
- 6) The Americans with Disabilities Act (P.L. 101-336) which prohibits discrimination based on disabilities in the areas of employment, public services, transportation, public accommodations and telecommunications. It requires all affected entities to provide reasonable accommodation to persons with disabilities.
- 7) The Genetic Information Nondiscrimination Act of 2008 which prohibits discrimination on the basis of genetic information.
- 8) Any other nondiscrimination provisions in the specific statute(s) under which application for federal assistance is being made and the requirements of any other nondiscrimination statute(s) which may apply to the application.

The Applicant or Sub-Recipient also assures that it will comply with 29 CFR Part 38 and all other regulations implementing the laws listed above.

## 3) SPECIAL GRANT CONDITIONS FOR HIGH RISK APPLICANT OR SUB-RECIPIENT

- A) Applicant or Sub-Recipient may be considered high risk if Union County Workforce Development Board determines that Applicant or Sub-Recipient:
  - 1) Has a history of unsatisfactory performance;
  - 2) Is not financially stable;
  - 3) Has a financial management system which does not meet the standards set forth in section 4;
  - 4) Has not conformed to terms and conditions of previous awards; and
  - 5) Is otherwise not responsible.
- B) When Union County Workforce Development Board determines that an award will be made; special conditions and/or restrictions shall correspond to the high risk condition and shall be included in the award. Special conditions and/or restrictions may include:
  - 1) Payment on a reimbursement basis;
  - 2) Withholding authority to proceed to the next phase until receipt or evidence of acceptable performance within a given funding period;
  - 3) Requiring additional, more detailed financial reports;
  - 4) Additional project monitoring;
  - 5) Requiring the Applicant or Sub-Recipient to obtain technical or management assistance; and
  - 6) Establishing additional prior approvals.



C) If Union County Workforce Development Board decides to impose such special conditions and/or restrictions, an official from the Union County Workforce Development Board will notify the Applicant or Sub-Recipient as soon as possible, in writing, of:

- 1) The nature of the special conditions and/or restrictions;
- 2) The reason(s) for imposing the special conditions and/or restrictions;
- 3) The corrective actions that must be taken before the special conditions and/or restrictions will be removed by Union County Workforce Development Board and the time allowed for completing the corrective actions; and
- 4) The method of requesting reconsideration of the special conditions and/or restrictions imposed.

#### 4) FINANCIAL MANAGEMENT SYSTEM

A) The Applicant or Sub-Recipient shall be responsible for maintaining an adequate financial management system and will immediately notify Union County Workforce Development Board when the Applicant or Sub-Recipient cannot comply with the requirements established in this section of the grant.

B) The Applicant or Sub-Recipient's financial management system shall provide for:

1) Financial Reporting:

Accurate, current and complete disclosure of the financial results of each grant in conformity with generally accepted principles of accounting and reporting in a format that is in accordance with the financial reporting requirements of the grant;

2) Accounting Records:

Records that adequately identify the source and application of funds for Union County Workforce Development Board -supported activities. These records must contain information pertaining to grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures and income;

3) Internal Control:

Effective internal and accounting controls over all funds, property and other assets. The Applicant or Sub-Recipient shall adequately safeguard all such assets and assure that they are used solely for authorized purposes;

4) Budget Control:

Comparison of actual expenditures or outlays with budgeted amounts for each grant. Also, the relationship of the financial information with performance or productivity data, including the development of unit cost information required by Union County Workforce Development Board ;

5) Allowable Costs:

Procedures for determining reasonableness, allowability and allocability of costs generally consistent with the provisions of federal and state requirements;

6) Source Documentation:

Accounting records that are supported by source documentation; and

7) Cash Management:

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Procedures to minimize the time elapsing between the advance of funds from Union County Workforce Development Board and the disbursement by the Applicant or Sub-Recipient, whenever funds are advanced by Union County Workforce Development Board.

- C) Union County Workforce Development Board may require the submission of a Statement of Adequacy of the Accounting System, as provided in Chapter II-2 of the **One-Stop Comprehensive Financial Management Technical Assistance Guide**, available at [http://www.doleta.gov/grants/pdf/FinalTAG\\_August\\_02.pdf](http://www.doleta.gov/grants/pdf/FinalTAG_August_02.pdf).
- D) Union County Workforce Development Board may review the adequacy of the financial management system of any applicant as part of a pre-award review or at any time subsequent to the award. If Union County Workforce Development Board determines that the Applicant or Sub-Recipient's accounting system does not meet the standards described in paragraph B above, additional information to monitor the grant may be required by Union County Workforce Development Board upon written notice to the Applicant or Sub-Recipient, until such time as the system meets with Union County Workforce Development Board approval.
- E) Union County Workforce Development Board requires that the Applicant or Sub-Recipient develop/maintain a documented financial management system that is committed to a document and conforms to applicable federal, state laws and generally accepted accounting principles.
- F) The Applicant or Sub-Recipient shall develop/maintain a cost allocation/resource sharing plan regarding the resources developed to the One-Stop Career Center consistent with requirements set forth in appropriate laws, regulations and the **One-Stop Comprehensive Financial Management Technical Assistance Guide**.

## 5) ALLOWABLE COSTS

Funds expended in this project shall be those as stated in the agreement for the purposes and functions outlined, unless changed by an approved modification. The Applicant or Sub-Recipient shall be entitled only to reimbursement for actual expenses incurred or obligated during the contract/grant period or during an approved extension agreed upon by the Applicant or Sub-Recipient and Union County Workforce Development Board, and only in the amount specified in the agreement. All obligations shall be liquidated within three months of the completion of the contract period or an approved extension.

It is the intent of the state that all funds be used in a unified and integrated manner in order to provide seamless service delivery, and not to create duplication and multiple administrative entities within the same organization.

No funds under this contract may be used for purposes other than employment and To-Work related activities. These funds may not be used to supplement nor supplant services funded through other efforts. These funds cannot be used to duplicate services and staff being funded under other efforts.

No funding under this agreement can be used to provide for bonuses or other payments above and beyond legitimate wages, salaries or any other form of compensation.

Should any funds under this agreement be used for the purpose of satisfying any Applicant or Sub-Recipient or Applicant or Sub-Recipient pooled costs (i.e., indirect costs or general and administrative), it is the sole responsibility of the Applicant or Sub-Recipient to provide documentation substantiating such cost. Union County Workforce Development Board retains the right to question this or any other costs charged to this grant or contract.

All data pertaining to clients served under this agreement must be included in America's One-Stop Operating System (AOSOS). Costs related to clients not registered and/or reported in AOSOS may be disallowed.

Upon completion of training, participants should be referred to placement services, either through the training provider or the One-Stop Career Center. Participants may be enrolled into appropriate funded services, such as Job Seeking/Changing Skills or Job Search Workshop to aid the participant in securing employment, or receive activities such as referrals to job orders or job order development. Once a participant has not received any funded services or staff assisted activity for 90 consecutive calendar days and is not scheduled for future services, a soft exit will occur in AOSOS.

Applicant or Sub-Recipient who are government, educational or nonprofit organizations must comply with federal cost principles as established in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. These regulations establish government-wide cost principles, including a requirement that salaries and wages charged to this agreement be supported by appropriate personnel activity reports and meet the requirements of 2 CFR 200.430(i) Standards for Documentation of Personal Expenses.

Union County Workforce Development Board does not provide funding that should be intended as working capital. Funds received are for the sole intent of the contracted program. Funds from any agreement must be used in the manner agreed upon within the agreement. Any changes in intent or use must be approved by Union County Workforce Development Board.

Interest earned from any funds included in this agreement must be used consistent with the agreement and with the applicable laws, rules and policies associated with the funding source which resulted in the interest. Further, any interest earned must be reported consistent with program income.

Each Applicant or Sub-Recipient shall have a written policy regarding the subject of leave accounting. Such policies must be consistent with policies of the grant recipient and must be available for Union County Workforce Development Board to review. Union County Workforce Development Board retains the right to assess such policies for their potential impact on service provision and require changes to ensure such services may not be impacted by local policies. Each Applicant or Sub-Recipient has the responsibility to ensure that its Applicant or Sub-Recipient, where appropriate, have similar documentation. Union County Workforce Development Board retains the right to determine whether costs/rates within this category are excessive.

Each Applicant or Sub-Recipient shall have a written policy regarding severance pay. Such policies must be consistent with policies of the grant recipient and must be available for review by Union County Workforce Development Board. Union County Workforce Development Board retains the right to assess such policies for their potential impact on service provision and require changes to ensure such services may not be impacted by local policies. Each Applicant or Sub-Recipient has the responsibility to ensure that its Applicant or Sub-Recipient, where appropriate, have similar documentation. Union County Workforce Development Board retains the right to determine whether costs/rates within this category are excessive.

Each Applicant or Sub-Recipient shall establish a written policy to address the provision of personnel benefits paid, incurred or purchased under this agreement. Costs associated with personnel benefits should be consistent with the developed policy and should apply to the Applicant or Sub-Recipient and its Applicant or Sub-Recipient where appropriate. Union County Workforce Development Board retains the right to determine whether costs/rates within this category are excessive.

Applicant or Sub-Recipient must ensure that costs related to meetings, entertainment, meals, graduations and celebrations are appropriate and of a *de minimis* amount. Each Applicant or Sub-Recipient must establish written policies consistent with that of the grant recipient. Union County Workforce Development Board retains the right to assess such policy for their potential impact on service provision and require changes to ensure such activities may not be impacted by local policies. Each Applicant or Sub-Recipient has the responsibility to ensure that its Applicant or Sub-Recipient, where appropriate, have similar documentation. Union County Workforce Development Board retains the right to determine whether costs/rates within this category are excessive.

Funds used under this grant must be used for the benefit of the program and its clients. Applicant or Sub-Recipient may not use resources from this agreement to benefit the results of non-applicable programs, the application for grants under non-applicable programs, nor employment under non-applicable programs. Applicant or Sub-Recipient using funds in such manner may have these costs disallowed. Applicant or Sub-Recipient shall establish policies on a local level to ensure that, where appropriate, similar requirements apply.

No wages under this agreement, whether for full time or part time work, may exceed the federally imposed limit as set forth in Public Law 109-234 and/or any limits established through applicable law, regulation or order by the state of New Jersey. This establishes a cap for not only annual wages, but should be pro-rated to ensure that hourly, weekly, monthly or any wages either wholly or partially funded under this agreement do not exceed the allowed amount on that basis either. Any costs above the total or pro-rated amount may be the basis for a disallowed cost for the entirety of the amount, not just any excessive amount. Each Applicant or Sub-Recipient has the responsibility to ensure that no Applicant or Sub-Recipient violate this cap and that any violation on that basis is similarly disallowed.

Union County Workforce Development Board reserves the right to cap and deny any requests associated with pooled costs (i.e., indirect or general and administrative). It is incumbent upon the Applicant or Sub-Recipient to provide sufficient documentation regarding such requests including documentation of its development and components and approval by the appropriate cognizant agency. Funding of the budgeted amount of the pooled costs in this grant/contract does not imply approval by Union County Workforce Development Board of the amount or method of calculation.

#### 6) MATCHING AND COST SHARING

The Applicant or Sub-Recipient shall be required to account to the satisfaction of Union County Workforce Development Board for matching and cost sharing requirements in accordance with the agreement and federal and state requirements.

#### 7) PROGRAM INCOME

Program income shall be defined as gross income earned by the Applicant or Sub-Recipient from grant-supported activities. Such earnings include, but will not be limited to, income from service fees, sale of commodities, usage or rental fees and royalties on patents and copyrights.

- A) If an Applicant or Sub-Recipient receives interest earned of \$250 or more in a fiscal year on advances of grant funds, see Chapter II-7-3 of the **One-Stop Comprehensive Financial Management Technical Assistance Guide**.
- B) Unless otherwise provided or specified, the Applicant or Sub-Recipient shall have no obligation to Union County Workforce Development Board with respect to royalties received as a result of copyrights or patents produced under the grant.
- C) All other program income earned during the grant period shall be retained by the Applicant or Sub-Recipient and used in accordance with Chapter II-7 of the **One-Stop Comprehensive Financial Management Technical Assistance Guide**.

#### 8) PRICE WARRANTY

The Applicant or Sub-Recipient warrants that the prices agreed upon are not less favorable than those currently extended to any other customer for the same or similar articles in similar quantities. The Applicant or Sub-Recipient extends the same terms and conditions as extended to its most favored customers and final price includes all common reductions for discounts, rebates or other incentives. All

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goods procured under this agreement shall be name brand, first quality, new parts, unless otherwise specified.

## 9) PAYMENT METHOD

- A) Payments to the Applicant or Sub-Recipient or on behalf of the Applicant or Sub-Recipient shall be issued only after the agreement has been signed and agreed to by both parties. The Applicant or Sub-Recipient will provide sufficient documentation that action has been taken to carry out the terms and conditions of the agreement. Upon receipt of the requisite financial and narrative reports and other forms or reports required by the grantor and upon appropriate certification by the chief financial officer of Union County Workforce Development Board or his/her designee, the grantor will pay the Applicant or Sub-Recipient the contracted amount.
- B) A Payment Voucher form will be submitted in a form satisfactory to Union County Workforce Development Board, with supporting documentation that the contracted services are operational and will continue to be for the period specified in the agreement. At its discretion, Union County Workforce Development Board may request additional reports.

## 10) REPORTING REQUIREMENTS

The Applicant or Sub-Recipient agrees to provide all reports specified in this agreement within the established timeframe and to the satisfaction of Union County Workforce Development Board. All records must be current and reflective of actual events to ensure that reports may be timely and provide an actual depiction of ongoing activities. Applicant or Sub-Recipient are responsible for ensuring that reports are based upon current data.

## 11) STATE MONITORING, EVALUATION AND AUDIT

The following sections A to E pertain to all governmental, non-profit organizations and for-profit organizations:

- A) The Applicant or Sub-Recipient agrees to cooperate with any monitoring, evaluation and/or audit conducted by Union County Workforce Development Board or their designees and authorized agents.
- B) The Applicant or Sub-Recipient will maintain its records and accounts in such a way as to facilitate the preparation of financial statements in accordance with generally accepted accounting principles and the audits thereof and ensure that Applicant or Sub-Recipient also maintain records which are auditable. The Applicant or Sub-Recipient is responsible for any disallowed costs resulting from any audit exceptions incurred by its own organization or that of its Applicant or Sub-Recipient.
- C) Union County Workforce Development Board reserves the right to build upon the audit received. Interim audits may be conducted at the discretion of Union County Workforce Development Board.
- D) The Applicant or Sub-Recipient agrees to provide full access to their books and records and to submit to any audit or review of financial and compliance requirements of Union County Workforce Development Board.
- E) The Applicant or Sub-Recipient agrees to include in the engagement letter or agreement with any independent audit firm language that Union County Workforce Development Board is granted access to any and all workpapers that support or address any and all findings that are in regards to Union County Workforce Development Board funds.

The following sections F to L pertain to all governmental and non-profit organizations:

- F) All Applicant or Sub-Recipient that expend \$750,000 or more in federal financial assistance or state financial assistance within their fiscal year must have annual single audits or program-specific audits performed in accordance with Subpart F – Audit Requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and state policy.
- G) All Applicant or Sub-Recipient that expend less than \$750,000 in federal or state financial assistance within their fiscal year, but expend \$100,000 or more in state and/or federal financial assistance within their fiscal year, must have either a financial statement audit performed in accordance with Government Auditing Standards (Yellow Book) or a program-specific audit performed in accordance with Subpart F – Audit Requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and state policy.
- H) Program-specific audits in accordance with Subpart F – Audit Requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards can be elected when an Applicant or Sub-Recipient expends federal or state awards under only one federal or state program and the federal or state program's statutes, regulations, or terms and conditions of the grant award do not require a financial statement audit of the recipient.
- I) All Applicant or Sub-Recipient that expend less than \$100,000 in federal or state financial assistance within their fiscal year, but expend \$50,000 or more in federal or state financial assistance within their fiscal year must have a special report applying agreed upon procedures including, but not limited to, reviewing and testing the cost and expenses incurred for which reimbursement was requested to determine their propriety under the contract and review of the training records which substantiate training was completed in accordance with the contracts. The procedures to be followed will be provided by the department's Office of Internal Audit.
- J) Although Subpart F – Audit Requirements allows specific provisions for biennial audits; state policy continues to require all audits to be performed on an annual basis.
- K) In addition to federal-required reports and opinions, Applicant or Sub-Recipient single audits must contain similar reports and opinions for state funds.
- L) Applicant or Sub-Recipient single audit reports must include a supplementary schedule of the entity's state grant and state financial assistance programs. This schedule must show for each program:
  - State Grantor Organization;
  - Program Title/Name;
  - State Grant Award Number or Account Number;
  - Grant Award Period;
  - Fiscal Year Grant Expenditures;
  - Total Grant Expenditures to Date.

The following section M pertains to for-profit organizations:

- M) All Applicant or Sub-Recipient that expend \$50,000 or more in federal or state financial assistance within their fiscal year must have either:
  - A grant specific audit in accordance with Government Auditing standards (Yellow Book), or;
  - A financial audit report conducted under generally accepted auditing standards which includes a separate report on compliance with contractual provisions, or;
  - A special report applying agreed upon procedures including, but not limited to, reviewing and testing the cost and expenses incurred for which reimbursement was requested to determine their propriety under the contract and review of the training records which

substantiate training was completed in accordance with the contracts. The procedures to be followed will be provided by the Department's Office of Internal Audit.

## 12) COMPLAINTS, GRIEVANCES AND APPEALS

All Applicant or Sub-Recipient must promulgate a written policy regarding complaints, grievances and appeals. The process must be written in a manner that is clear and understandable. The information must be provided to all customers, communicated in a manner in which they may understand, be consistent with, at a minimum all federal and state requirements, offer the opportunity for appeal and establish reasonable timeframes for response. All Applicant or Sub-Recipient must also establish for all complaints regarding potential, claimed or actual violations of the Equal Employment Opportunity regulations. These too must minimally satisfy federal and state requirements. As appropriate, documentation regarding these efforts must also designate the appropriate person designated to consider these matters.

## 13) RECORDS

The Applicant or Sub-Recipient agrees to collect, maintain and, upon request, report equal opportunity information, including sex, age, disability, ethnicity, and race, for all individuals who apply for benefits or services financially assisted by the program. Such records must include, but are not limited to, records on applicants, registrants, eligible applicants and registrants, participants, ex-participants, employees and applicants for employment. The Applicant or Sub-Recipient agrees to record the race, ethnicity, sex, age and where known, disability status of every applicant, registrant, eligible applicant and registrant, participant, ex-participant, applicant for employment and employee. The Applicant or Sub-Recipient further agrees to comply with the requirements of 2 C.F.R 200.79 and 2 C.F.R 200.82 which governs the use of personally identifiable information (PII). Such information must be stored in a manner that ensures confidentiality and must be used only for the purposes of recordkeeping and reporting; determining eligibility, where appropriate; determining the extent to which the Applicant or Sub-Recipient is operating the program or activity in a nondiscriminatory manner; or other use authorized by law. Where designation of individuals by race or ethnicity is required, the guidelines of the Office of Management and Budget must be used.

Retention – The Applicant or Sub-Recipient agrees to maintain all records pertinent to all grants, contracts and agreements, including financial, statistical, property and participant records and supporting documentation for a period of seven years from the date of the final expenditure or final program report, whichever is the latest. The aforementioned records will be retained beyond the seven years if any litigation or audit is begun or if a claim is instituted involving the grant or agreement covered by the records. In these instances, the records will be retained until the litigation, audit or claim has been finally resolved. The Applicant or Sub-Recipient agrees to ensure that Applicant or Sub-Recipient retain records in accordance with these requirements. In the event of the termination of the relationship between Applicant or Sub-Recipient and Applicant or Sub-Recipient, the Applicant or Sub-Recipient shall be responsible for the maintenance and retention of the records of any Applicant or Sub-Recipient unable to retain them.

Access – Union County Workforce Development Board may investigate any matter it deems necessary to determine compliance with state policy and/or procedures. The investigations authorized by this provision may include examining records (including making certified copies thereof), questioning employees and entering any premises or onto any site in which any part of a program of the Applicant or Sub-Recipient is conducted or in which any of the records of the Applicant or Sub-Recipient are kept.

Additionally, all parties must comply with laws, regulations and policies regarding New Jersey Public Records Law.

The Applicant or Sub-Recipient understands that all records must be current and reflective of actual and timely information. Purposeful provision of inaccurate, untimely or manipulated data may be cause for further action.

#### 14) PROCUREMENT STANDARDS

Procurement of supplies, equipment and other services with funds provided by this agreement shall be accomplished in a manner generally consistent with federal and state requirements.

Adherence to the standards contained in the applicable federal and state laws and regulations does not relieve the Applicant or Sub-Recipient of the contractual responsibilities arising under its procurements. The Applicant or Sub-Recipient is the responsible authority, without recourse to Union County Workforce Development Board, regarding the settlement and satisfaction of all contractual and administrative issues arising out of procurement entered in support of a grant.

#### 15) PROPERTY

The Applicant or Sub-Recipient is responsible and accountable for all equipment and property purchased with funds under this agreement, including purchases made by any Applicant or Sub-Recipient receiving payments on behalf of the Applicant or Sub-Recipient. A current inventory of such property and equipment, with a value of \$1,000 or more, shall be maintained by the Applicant or Sub-Recipient. Procedures for property records are outlined in the state of New Jersey Treasury Circular 11-19, <http://www.state.nj.us/infobank/circular/cir1119b.pdf>, and the Applicant or Sub-Recipient shall follow those procedures. The Applicant or Sub-Recipient agrees to provide the same security and safekeeping measures for property paid for under this agreement as the Applicant or Sub-Recipient provides for the same or similar property owned by the Applicant or Sub-Recipient. The Applicant or Sub-Recipient agrees to impose similar conditions upon any Applicant or Sub-Recipient engaged to provide services under this agreement.

All documents, patents, copyrights, data, studies, surveys, drawings, maps, models, photographs, films, duplicating plates, reports, plans and other materials prepared by the Applicant or Sub-Recipient in connection with the project are the property of Union County Workforce Development Board. Such material will be delivered to Union County Workforce Development Board upon request.

If the project is funded under WDP, all documents, patents, copyrights, data, studies, surveys, drawings, maps, models, photographs, films, duplicating plates, reports, plans and other materials prepared by the Applicant or Sub-Recipient in connection with the grant are the property of said Applicant or Sub-Recipient. However, Union County Workforce Development Board retains the authority to review such material for the limited purpose of determining the extent and quality of performance under the grant. Such materials shall be reviewed by Union County Workforce Development Board upon notice given to the Applicant or Sub-Recipient and shall promptly be made available to Union County Workforce Development Board for inspection. Union County Workforce Development Board agrees to take all reasonable steps necessary to safeguard the Applicant or Sub-Recipient's proprietary interest in these materials.

In addition, if the aforementioned items are developed pursuant to a grant or contract funded in whole or in part by federal funds, the federal agency which provided the funds reserves a paid-up, nonexclusive and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use for federal purposes: i) the copyright in all products developed under the grant, including a subgrant or contract under the grant or subgrant, and ii) and rights of copyright to which the Applicant or Sub-Recipient, Applicant or Sub-Recipient or a contractor purchases ownership under an award (including but not limited to curricula, training models, technical assistance products, and any related materials). Such uses include, but are not limited to, the right to modify and distribute such products worldwide by any means, electronically or otherwise. If applicable, the following needs to be on all products



developed in whole or in part with grant funds in accordance with the WORKFORCE INNOVATION AND OPPORTUNITY ACT Annual Financial Agreement:

This workforce product was funded by a grant awarded by the U.S. Department of Labor's Employment and Training Administration. This product was created by the Applicant or Sub-Recipient and does not necessarily reflect the official position of the U.S. Department of Labor. The Department of Labor makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including, but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership. This product is copyrighted by the institution that created it. Internal use by an organization and/or personal use by an individual for non-commercial purposes are permissible. All other uses require the prior authorization of the copyright owner.

## 16) TRAVEL AND CONFERENCES

Conferences or seminars conducted by the Applicant or Sub-Recipient shall be held at the Applicant or Sub-Recipient's facilities or at public facilities whenever possible. The rate of reimbursement for mileage allowed for employees of the Applicant or Sub-Recipient or Applicant or Sub-Recipient(s) traveling by personal automobile on official business shall be the rate set by the Applicant or Sub-Recipient's policies that are in effect at the time of travel and may not exceed the Internal Revenue Service's standard mileage rate in effect at the time of the travel. If the Applicant or Sub-Recipient has an executed collective bargaining agreement, the mileage rate shall not exceed the current Internal Revenue Service's standard mileage rate. The current standard mileage rate can be found at the following website: <http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>.

Reimbursements for meals, lodging and travel shall be in accordance with the Applicant or Sub-Recipient or Applicant or Sub-Recipient(s) written travel reimbursement policies not to exceed Federal per diem rates in effect at the time of the travel. The current per diem rates can be found at the following website: <http://www.gsa.gov/portal/category/100120>.

## 17) SUBCONTRACTING

The Applicant or Sub-Recipient will perform all terms and conditions of this agreement unless a provision allowing the subcontracting of work is contained in the agreement. All terms and conditions applicable to the Applicant or Sub-Recipient would apply to any subcontractors or third parties hired by the Applicant or Sub-Recipient. It is the responsibility of the Applicant or Sub-Recipient to have appropriate agreements in place, in a timely manner, for all subcontracts/agreements. All such agreements should be consistent with the requirements of this document.

## 18) MODIFICATIONS

Modification to the agreement will be made in accordance with procedures prescribed by Union County Workforce Development Board effective at the time of submission of the modification.

- A) The Applicant or Sub-Recipient agrees to submit a written modification for approval prior to changing any budget line item contained in this agreement.
- B) Union County Workforce Development Board and Applicant or Sub-Recipient agree to make any changes to this agreement only through a written modification.
- C) All modifications to this agreement will be appended to and become part of this agreement.

## 19) DISPUTES

The Applicant or Sub-Recipient agrees to attempt to resolve disputes arising from this agreement by administrative process and negotiations in lieu of litigation. The Applicant or Sub-Recipient assures performance of this agreement while any dispute is pending.

Any dispute which is not settled by informal means shall be decided by Union County Workforce Development Board, who shall reduce the decision to writing and mail or otherwise furnish a copy thereof to the Applicant or Sub-Recipient. The Applicant or Sub-Recipient shall be afforded an opportunity to be heard and to offer evidence in support of its position. Pending final decision of a dispute hereunder, the Applicant or Sub-Recipient shall proceed diligently with the performance under the agreement.

The dispute resolution mechanism described in this section is not exclusive. Union County Workforce Development Board and Applicant or Sub-Recipient preserve all rights in law and equity to pursue any claims that may arise.

This agreement shall be governed by and construed and enforced in accordance with the laws of the state of New Jersey.

## 20) SEVERABILITY

If any one or more provisions of the agreement are finally adjudicated to be unlawful or unenforceable by a court of competent jurisdiction, then this agreement shall be construed as if such unlawful provisions had not been contained herein.

## 21) TERMINATION

- A) Termination for Convenience – Union County Workforce Development Board or Applicant or Sub-Recipient may request a termination for any reason. Union County Workforce Development Board or Applicant or Sub-Recipient shall give 90 days' advance notice, in writing, to the other parties to this agreement of the effective date of such termination. The Applicant or Sub-Recipient shall be entitled to receive just and equitable compensation for any services satisfactorily performed hereunder through the date of termination.
- B) Termination for Cause – Union County Workforce Development Board may terminate this agreement when it has determined that the Applicant or Sub-Recipient has failed to provide the services specified, or has failed to comply with any of the provisions contained in this agreement or approved application, or otherwise breached the terms of this agreement. If the Applicant or Sub-Recipient fails to perform in whole or in part under this agreement, or fails to make sufficient progress so as to endanger performance, or otherwise breaches the terms of this agreement, Union County Workforce Development Board will notify the other parties to this agreement of such unsatisfactory performance or breach in writing. The Applicant or Sub-Recipient has 10 working days in which to respond with a plan agreeable to Union County Workforce Development Board for correction of the deficiencies. If the Applicant or Sub-Recipient does not respond within the appointed time with corrective plans satisfactory to Union County Workforce Development Board, Union County Workforce Development Board will serve a termination notice on the Applicant or Sub-Recipient which will become effective within 10 days after receipt. In the event of such termination, Union County Workforce Development Board shall only be liable for payment for services rendered prior to the effective date of the termination, provided such services are performed in accordance with the provisions of this agreement.
- C) Termination or Reduction of Funds
  - 1) The Applicant or Sub-Recipient agrees that major changes to this agreement, both in terms of program content and funding levels, may be required prior to its implementation or during the

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term of its operations due to new or revised legislation or regulations. The Applicant or Sub-Recipient agrees that any such changes deemed necessary by the commissioner of Union County Workforce Development Board shall be immediately incorporated into this agreement.

- 2) Unearned payments under this agreement may be suspended or terminated upon refusal to accept or satisfy any additional conditions that may be imposed by Union County Workforce Development Board at any time.

## 22) CONTRACT CLOSEOUT

A) The following definitions shall apply for the purpose of this section:

- 1) Contract Closeout – The closeout of an agreement is the process by which Union County Workforce Development Board determines that all applicable administrative actions and all required work of the agreement have been completed by the Applicant or Sub-Recipient.
- 2) Date of Completion – The date by which all activities under the agreement are completed, or the expiration date in the grant award document, or any supplement or amendment thereto.

- B) The Applicant or Sub-Recipient shall submit a closeout package per the terms of the agreement, unless otherwise extended by Union County Workforce Development Board, after completion of the agreement period or termination of the agreement. Closeout forms will be supplied by Union County Workforce Development Board.
- C) The Applicant or Sub-Recipient will, together with the submission of the closeout package, refund to Union County Workforce Development Board any unexpended funds or unobligated (unencumbered) cash advances except such sums as have been otherwise authorized, in writing, by Union County Workforce Development Board to be retained.
- D) Within the limits of the agreement amount, Union County Workforce Development Board may make a settlement for any upward or downward adjustments of costs after the final reports are received.
- E) The Applicant or Sub-Recipient is responsible for those costs found to be disallowed, including those of any Applicant or Sub-Recipient paid from funds under this agreement, and Union County Workforce Development Board retains the right to recover any appropriated amount after fully considering the recommendations on disallowed costs resulting from the final audit, even if a final audit has not been performed prior to the closeout of the agreement.
- F) The Applicant or Sub-Recipient shall account for any property received from Union County Workforce Development Board or acquired with funds under this grant, including any property received or acquired by an Applicant or Sub-Recipient under this grant.
- G) The Applicant or Sub-Recipient shall forward closeout package to the grantor within 60 days of the closeout.

## 23) PERFORMANCE

The Applicant or Sub-Recipient assures performance will be in accordance with, and within the period of, this agreement and will immediately report any conditions that may adversely affect performance to Union County Workforce Development Board as soon as they become known. Applicant or Sub-Recipient agrees to meet negotiated program performance levels as a condition of future funding and to any program requirements stated in the Notices of Obligation that granted operational authority for the funds contained in this contract. Any fraud or suspected fraud involving granted funds must be reported to the grantor with 48 hours of its discovery. The Applicant or Sub-Recipient shall establish and document a process to ensure that the results of programs and services provided with funds provided by this agreement and overseen and reviewed to ensure that these resources are maximized for

effectiveness and results in addition to any specific program requirements as established by law, regulation or policy. The Applicant or Sub-Recipient shall ensure that such process includes a determination of effectiveness and that such findings, minimally on an annual basis, are committed to writing and shared with Union County Workforce Development Board. The Applicant or Sub-Recipient acknowledges that Union County Workforce Development Board has the right and responsibility to take action and potentially sanction any area that fails to attain satisfactory performance consistent with the rules overseeing any of the funds under this agreement.

## **24) CONFLICTS OF INTEREST**

The Applicant or Sub-Recipient shall avoid organizational conflicts of interest or the appearance of conflicts of interest in the conduct of procurement activities. Any gratuities in the form of entertainment, gifts or otherwise offered by the Applicant or Sub-Recipient, its agent or representative to any officer or employee of Union County Workforce Development Board with a view toward securing this contract or securing favorable treatment with respect to the awarding, amending or the making of any determination will render the contract voidable at the option of Union County Workforce Development Board, and may justify further action under applicable state laws. The Applicant or Sub-Recipient agrees that it shall ensure that all steps are taken to avoid actual or potential conflicts of interest in their efforts under this agreement. The Applicant or Sub-Recipient must guarantee and monitor its system to ensure that all staff, officers, board or staff members touched by resources under this agreement are not in conflict. The Applicant or Sub-Recipient shall develop/maintain a written code of conduct which provides specific requirements and processes to ensure that that anyone, including staff and board members, shall not be in conflict and indicate the steps the Applicant or Sub-Recipient will take to avoid the potential of conflict.

## **25) OPEN GOVERNMENT PRACTICES**

The Applicant or Sub-Recipient shall ensure that any activity funded in whole or part of this agreement meets the highest of ethical standards and shall not violate applicable federal, state or local rules regarding any of the following subjects:

- Patronage
- Political Activities
- Hatch Act
- Sectarian Activities
- Maintenance of Effort/Supplanting
- Open Public Meeting

Written policies regarding the Applicant or Sub-Recipient shall be documented, maintained and available for review. The Applicant or Sub-Recipient should also require that Applicant or Sub-Recipient establish, document and maintain such policies as appropriate.

## **26) BONDING AND INSURANCE**

The Applicant or Sub-Recipient shall ensure that every officer, director or employee who is authorized to act on behalf of the Applicant or Sub-Recipient for the purpose of receiving funds into program accounts or issuing financial documents, checks or other instruments of payment is bonded to provide protection against loss.

## **27) AVAILABILITY OF FUNDS**

The Applicant or Sub-Recipient shall recognize and agree that both the initial provision of funding and the continuation of such funding under the agreement is expressly dependent upon the availability to

Union County Workforce Development Board of funds appropriated by the state Legislature from state and/or federal revenue or such other funding sources as may be applicable. A failure of Union County Workforce Development Board to make any payment under this agreement or to observe and perform any condition on its part to be performed under the agreement as a result of the failure of the Legislature to appropriate shall not in any manner constitute a breach of the agreement by Union County Workforce Development Board or an event of default under the agreement and Union County Workforce Development Board shall not be held liable for any breach of the agreement because of the absence of available funding appropriations. In addition, future funding shall not be anticipated from Union County Workforce Development Board beyond the duration of the award period set forth in the agreement and in no event shall the agreement be construed as a commitment by Union County Workforce Development Board to expend funds beyond the termination date set in the agreement.

## 28) LIABILITY

This agreement is subject to all of the provisions of the New Jersey Tort Claims Act, N.J.S.A. 59:1-1 et seq., the New Jersey Contractual Liability Act, N.J.S.A. 59:13-1 et seq. and the availability of appropriations.

The County of Union, and the Union County Workforce Development Board, does not carry any public liability insurance, but the liability of the state of tort claims against its employees is covered under the terms and provisions of the New Jersey Tort Claims Act. The act also creates a special self-insurance fund and provides for payment of claims against the state of New Jersey or against its employees for tort claims arising out of the performance of their duties for which the state is obligated to indemnify.

The Applicant or Sub-Recipient shall be solely responsible for and shall keep, save and hold the County of Union, and the Union County Workforce Development Board, harmless from all claims, loss, liability, expense or damage resulting from all mental or physical injuries or disabilities, including death to its employees or recipients of the Applicant or Sub-Recipient's services or to any other persons or from any damage to any property sustained in connection with the delivery of the Applicant or Sub-Recipient's services that results from any acts or omissions, including negligence or malpractice of any of its officers, directors, employees, agents, servants or independent contractors or from the Applicant or Sub-Recipient's failure to provide for the safety and protection of its employees, whether or not due to negligence, fault or default of the Applicant or Sub-Recipient. The Applicant or Sub-Recipient's responsibility shall also include all legal fees and costs that may arise from these actions. The Applicant or Sub-Recipient's liability under this agreement shall continue after the termination of this agreement with respect to any liability, loss, expense or damage resulting from acts occurring prior to termination.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above general provisions.

Dr. Margaret M. McMenamin, President  
PRINT NAME & TITLE

Margaret M. McMenamin  
SIGNATURE

6/2/20  
DATE

[Signature]  
ATTEST:



CORPORATE SEAL / NOTARY PUBLIC

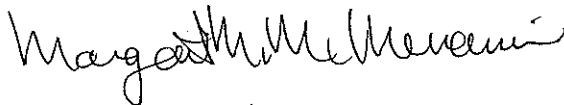
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## REQUEST FOR PROPOSAL: ASSURANCES

I recognize that I must give assurance for each item below. If I cannot, this proposal will be automatically rejected.  
The assurances are:

1. I am authorized by my Board of Directors, Trustees, other legally qualified officer, or as the owner of this agency or business to submit this proposal on behalf of the "Proposer."
2. The submitted proposal shall remain valid for a period of at least 120 calendar days.
3. Proposer is not currently on any Federal, State of New Jersey, or local Debarment List.
4. Proposer will provide records to show financial solvency, if needed.
5. Proposer has/will have all of the financial control and accounting procedures needed to ensure that WIA funds will be used as required by law and contract.
6. Proposer has additional funding sources and will not be dependent on WIOA funds alone to carry out the proposed program(s).
7. Proposer will meet all applicable federal, state, and local compliance requirements.  
These include, but are not limited to:
  - Meeting Union County Workforce Development Board Insurance requirements
  - Ensuring that records accurately reflect actual performance
  - Maintaining record confidentiality, as required
  - Reporting financial, participant, and performance data, as required
  - Complying with Federal and State non-discrimination provisions
  - Meeting requirements of Section 504 of the *Rehabilitation Act of 1973*
  - Meeting all applicable labor law, including Child Labor Law standards
  - Meeting all child support enforcement certification requirements
  - Meeting all lobbying certification and disclosure of lobbying activities requirements
8. Proposer will not:
  - Place a youth in a position that will displace a current employee.
  - Use WIOA money to assist, promote, or deter union organizing.
  - Use funds to employ or train of persons in sectarian activities.
  - Use funds for youth in the construction, operation, or maintenance of any part of a facility to be used for sectarian instruction or religious worship.
  - Use WIOA funds for activities that would interfere with or replace regular academic requirements for eligible youth who are not dropouts.

**I hereby assure that all of the above are true.**



6/2/2020

Dr. Margaret M. McMenamin President

Signature & Print Name

Title

Date

## ORGANIZATIONAL REFERENCES

Provide a minimum of 3 references. Use additional pages as needed.

Organization One: Union County American Job Center

☒ Public Agency/Government   ☐ Faith-Based Organization   ☐ Private-for-Profit Corporation  
☐ Educational Institution   ☐ Non-Profit Corporation   ☐ Other \_\_\_\_\_

Contact Person & Title: Elton Armady, Director

Address: 10 Elizabethtown Plaza, 4th Fl City: Elizabeth State: NJ Zip: 07201

Email: earmady@ucnj.org Phone: 908-527-4812

Description of Work Completed:

Union County College works closely with the American Job Center as a Partner Affiliate delivering training programs, job search assistance and workplace readiness to clients.

Organization One: Urban Workforce Advantage

☐ Public Agency/Government   ☐ Faith-Based Organization   ☐ Private-for-Profit Corporation  
☐ Educational Institution   ☒ Non-Profit Corporation   ☐ Other \_\_\_\_\_

Contact Person & Title: Julio Sabater, CEO

Address: 66 Elmora Avenue City: Elizabeth State: NJ Zip: 07202

Email: jsabater@WorkforceAdvantageUSA.com Phone: \_\_\_\_\_

Description of Work Completed:

Union County College has been a partner with Urban Workforce Advantage in the WIOA Title II grant for over 19 years, providing Adult Basic Education and ESL-civics classes.

Organization One: Literacy New Jersey

☐ Public Agency/Government   ☐ Faith-Based Organization   ☐ Private-for-Profit Corporation  
☐ Educational Institution   ☒ Non-Profit Corporation   ☐ Other \_\_\_\_\_

Contact Person & Title: Elizabeth Gloeggler, CEO

Address: 100 Menlo Park Drive, Suite 304 City: Edison State: NJ Zip: 08837

Email: egloeggler@LiteracyNJ.org Phone: 732-906-5456

Description of Work Completed:

Union County College has been a partner with Literacy NJ in the WIOA Title II grant for over 19 years, providing Adult Basic Education, HSE/SSE preparation, ESL and ESL-Civics classes.

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY  
EXCLUSION LOWER TIER COVERED TRANSACTIONS**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 29 CFR Part 98, Section 98.510, Participants' responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211).

(BEFORE COMPLETING CERTIFICATION, READ ATTACHED INSTRUCTIONS WHICH ARE AN INTEGRAL PART OF THE CERTIFICATION)

- (1) The prospective recipient of Federal assistance funds certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the prospective recipient of Federal assistance funds is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Union County College

Grantor/Contractor Organization

WFNJ PY20

Program/Title

Dr. Margaret M. McMenamin, President

Name of Certifying Official

Margaret M. McMenamin

Signature

6/2/2020  
Date



# **CERTIFICATION REGARDING LOBBYING FOR CONTRACTS, GRANTS, LOANS AND COOPERATIVE AGREEMENTS**

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontractors, sub-grants and contracts under grants, loans, and cooperative agreements) and that all\* sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Union County College

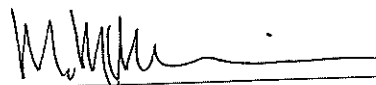
WFNJ PY20

Grantor/Contractor Organization

Program/Title

Dr. Margaret M. McMenamin, President

Name of Certifying Official

  
Signature

6/2/2010  
Date

### INSTRUCTION FOR CERTIFICATION

1. By signing and submitting this proposal, the prospective recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective recipient of Federal assistance funds knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The prospective recipient of Federal assistance funds shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "intelligible," "lower tier covered transactions," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549.
5. The prospective recipient of Federal assistance funds agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
6. The prospective recipient of Federal assistance funds further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions" without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous.
8. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may but is not required to check the List of Parties Excluded from Procurement or Non-procurement Programs.
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
10. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.

## AFFIRMATIVE ACTION REQUIREMENT

### REQUIRED AFFIRMATIVE ACTION EVIDENCE

General Requirements of P.L. 1975, c. 127: You are hereby put on notice that:

**A. Procurement, Professional & Service Contracts**

All successful vendors must submit within seven days of the notice of intent to award or the signing of the contract one of the following: PLEASE CHECK ONE

☐

A photocopy of your Federal Letter of Affirmative Action Plan Approval

OR

☐

A photocopy of your Certificate of Employee Information Report

OR

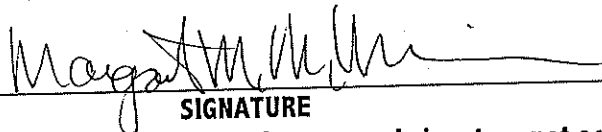
☒

A completed Affirmative Action Employee Information Report (AA302)

If successful vendor does not submit the affirmative action document within the seven days the Union County Workforce Development Board will declare the vendor as being non-responsive and award the contract to the next lowest Proposer.

Union County College

NAME OF FIRM



SIGNATURE

(Original signature only, stamped signature not accepted)

Dr. Margaret M. McMenamin, President

NAME & TITLE

6/2/2020

DATE

**STATE OF NEW JERSEY**  
Division of Purchase & Property  
Contract Compliance Audit Unit  
EEO Monitoring Program

**EMPLOYEE INFORMATION REPORT**

IMPORTANT-READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM. FAILURE TO PROPERLY COMPLETE THE ENTIRE FORM AND TO SUBMIT THE REQUIRED \$150.00 FEE MAY DELAY ISSUANCE OF YOUR CERTIFICATE. DO NOT SUBMIT EEO-1 REPORT FOR SECTION B, ITEM 11. For instructions on completing the form, go to: [http://www.state.nj.us/treasury/contract\\_compliance/pdf/aa302ins.pdf](http://www.state.nj.us/treasury/contract_compliance/pdf/aa302ins.pdf)

**SECTION A - COMPANY IDENTIFICATION**

1. FID. NO. OR SOCIAL SECURITY 22-1515225	2. TYPE OF BUSINESS <input type="checkbox"/> 1. MFG <input type="checkbox"/> 2. SERVICE <input type="checkbox"/> 3. WHOLESALE <input type="checkbox"/> 4. RETAIL <input checked="" type="checkbox"/> 5. OTHER	3. TOTAL NO. EMPLOYEES IN THE ENTIRE COMPANY
4. COMPANY NAME Union County College		
5. STREET 1033 Springfield Avenue	CITY Cranford	COUNTY Union
	STATE NJ	ZIP CODE 07016
6. NAME OF PARENT OR AFFILIATED COMPANY (IF NONE, SO INDICATE) None		
7. CHECK ONE: IS THE COMPANY: <input checked="" type="checkbox"/> SINGLE-ESTABLISHMENT EMPLOYER <input type="checkbox"/> MULTI-ESTABLISHMENT EMPLOYER		
8. IF MULTI-ESTABLISHMENT EMPLOYER, STATE THE NUMBER OF ESTABLISHMENTS IN NJ		
9. TOTAL NUMBER OF EMPLOYEES AT ESTABLISHMENT WHICH HAS BEEN AWARDED THE CONTRACT		
10. PUBLIC AGENCY AWARDED CONTRACT		
	CITY	COUNTY
	STATE	ZIP CODE

Official Use Only	DATE RECEIVED	INAUG. DATE	ASSIGNED CERTIFICATION NUMBER

**SECTION B - EMPLOYMENT DATA**

11. Report all permanent, temporary and part-time employees ON YOUR OWN PAYROLL. Enter the appropriate figures on all lines and in all columns. Where there are no employees in a particular category, enter a zero. Include ALL employees, not just those in minority/non-minority categories, in columns 1, 2, & 3. DO NOT SUBMIT AN EEO-1 REPORT.

JOB CATEGORIES	ALL EMPLOYEES			PERMANENT MINORITY/NON-MINORITY EMPLOYEE BREAKDOWN									
	COL. 1 TOTAL (Cols. 2 & 3)	COL. 2 MALE	COL. 3 FEMALE	***** MALE *****					***** FEMALE *****				
				BLACK	HISPANIC	AMER. INDIAN	ASIAN	NON MIN.	BLACK	HISPANIC	AMER. INDIAN	ASIAN	NON MIN.
Officials/ Managers	165	58	107	19	9	0	2	25	38	22	0	3	61
Professionals	103	40	63	5	4	0	7	24	10	2	0	7	44
Technicians													
Sales Workers													
Office & Clerical	77	19	58	10	3	0	3	10	15	20	0	0	19
Craftworkers (Skilled)													
Operatives (Semi-skilled)	9	9	0	0	3	0	1	5	0	0	0	0	0
Laborers (Unskilled)													
Service Workers	28	20	8	10	6	0	2	2	5	2	0	0	1
TOTAL	382	146	236	44	25	0	15	66	68	46	0	10	125
Total employment from previous Report (if any)	429	173	257	49	27	0	17	80	50	53	1	11	141
Temporary & Part-Time Employees	The data below shall NOT be included in the figures for the appropriate categories above.												
	346	157	189	30	29	0	3	69	47	36	0	5	72

12. HOW WAS INFORMATION AS TO RACE OR ETHNIC GROUP IN SECTION B OBTAINED? <input type="checkbox"/> 1. Visual Survey <input checked="" type="checkbox"/> 2. Employment Record <input type="checkbox"/> 3. Other (Specify)	14. IS THIS THE FIRST Employee Information Report Submitted? 1. YES <input type="checkbox"/> 2. NO <input checked="" type="checkbox"/>	15. IF NO, DATE LAST REPORT SUBMITTED MO. DAY YEAR 05 06 2020
13. DATES OF PAYROLL PERIOD USED From: 4/16/2020 To: 4/30/2020		

**SECTION C - SIGNATURE AND IDENTIFICATION**

16. NAME OF PERSON COMPLETING FORM (Print or Type) Karlene Rambaran	SIGNATURE	TITLE HR Manager	YEAR 2020
17. ADDRESS NO. & STREET 1033 Springfield Ave	CITY Cranford	COUNTY Union	STATE NJ
	ZIP CODE 07016	PHONE (AREA CODE, NO., EXT.) 908 - 709 - 7144	

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**MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE N.J.S.A. 10:5-31 et seq. (P.L. 1975, c. 127), N.J.A.C. 17:27 GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS**

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

**AFFIDAVIT OF NO CONFLICT OF INTEREST**

State of New Jersey :  
: SS:  
County of :

I, Margaret M. McMenamin, Ed.D., the undersigned and President  
(Name) (Name of Office)

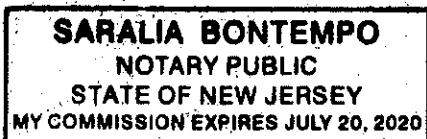
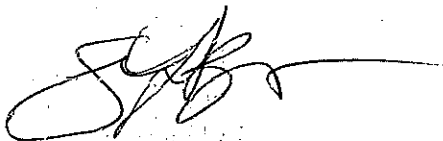
of the company/firm/agency named in the within proposal, do hereby swear to the following:

I have full authority to make the representations set forth in this Affidavit; and

I am unaware of any conflict of interest that could disqualify myself or my company/firm/agency should said company/firm/agency be selected among the list of approved vendors for the services and work by the Union County Workforce Development Board, and shall immediately notify said Board should one arise during the term of my contract.

**SUBSCRIBED AND SWORN TO**

BEFORE ME THIS 2nd DAY  
OF June 2020.



NOTARY PUBLIC OF New Jersey

Dr. Margaret M. McMenamin  
PRINT NAME

Margaret M. McMenamin  
SIGNATURE

MY COMMISSION EXPIRES:

July 20, 2020.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

PAGE 1 OF 2

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval;

Certificate of Employee Information Report; or

Employee Information Report Form AA302 (electronically provided by the Division and distributed to the public agency through the Division's website at [www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance))

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et seq.

## NON-COLLUSION AFFIDAVIT

State of New Jersey  
County of Union

ss:

I, Margaret M. McMenamin, Ed.D. residing in \_\_\_\_\_  
(name of affiant) (name of municipality)

in the County of \_\_\_\_\_ and State of \_\_\_\_\_ of full age, being duly sworn

according to law on my oath depose and say that:

I am President of the firm of \_\_\_\_\_  
(title or position) (name of firm)

Union County College the Proposer making this Proposal

entitled Program Year 2020 Workfirst New Jersey Program, and that I executed the said proposal with  
(title of proposal)

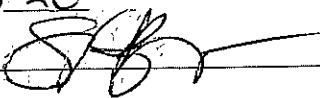
full authority to do so that said Proposer has not, directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and in this affidavit are true and correct, and made with full knowledge that the UNION COUNTY WORKFORCE DEVELOPMENT BOARD relies upon the truth of the statements contained in said Proposal and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by \_\_\_\_\_

Subscribed and sworn to

before me this 2nd day of

20 20



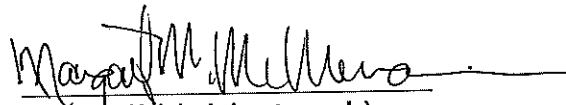
(Type or print name of affiant under signature)

Sarahia Bortempo

Notary public of the State of NS

My Commission expires July 20, 2020

(Seal)

  
Signature (Original signature only) \_\_\_\_\_

NOTE TO NOTARY: WHEN COMPLETING THIS JURAT, ALL NOTARIES MUST: 1. Indicate date. 2. Indicate State. 3. Sign name. 4. Affix name by Printing it, typing it, using a rubber stamp, using an impression seal or using a mechanical stamp.

Note to Proposer: The person who signed the Proposal form for the Proposer should sign this form also.

**WARNING: IF YOU FAIL TO FULLY, ACCURATELY AND COMPLETELY FILL OUT THIS AFFIDAVIT OF NON-COLLUSION, YOUR PROPOSAL WILL BE REJECTED.**



**AMERICANS WITH DISABILITIES ACT  
EQUAL OPPORTUNITY FOR INDIVIDUALS WITH DISABILITIES**

The contractor and the UNION COUNTY WORKFORCE DEVELOPMENT BOARD (hereafter "Owner") do hereby agree that the provisions of Title II of the Americans With Disabilities Act of 1990 (the "Act") (42 U.S.C. §12.101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereto, are made a part of this contract. In providing any aid, benefit, or service on behalf of the Owner pursuant to this contract, the contractor agrees that the performance shall be in strict compliance with the Act. In the event the contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the contractor shall defend the Owner in any action or administrative proceeding commenced pursuant to this Act. The contractor shall indemnify, protect, and save harmless the Owner, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The contractor shall, at its own expense, appear, defend, any pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the Owner's grievance procedure, the contractor agrees to abide by any decision of the Owner which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the Owner, or if the Owner incurs any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the contractor shall satisfy and discharge the same at its own expense.

The Owner shall, as soon as practicable after a claim has been made against it, give written notice thereof to the contractor along with full and complete particulars of the claim. If any action or administrative proceeding is brought against the Owner or any of its agents, servants, and employees, the Owner shall expeditiously forward or have forwarded to the contractor every demand, complaint, notice, summons, pleading, or other process received by the Owner or its representatives.

It is expressly agreed and understood that any approval by the Owner of the services provided by the contractor pursuant to this contract will not relieve the contractor of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the Owner pursuant to this paragraph.

It is further agreed and understood that the Owner assumes no obligation to indemnify or save harmless the contractor, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the Owner from taking any other actions available to it under any other provisions of this Agreement or otherwise at law.

Name Dr. Margaret M. McMenamin (Please print or type)

Signature Margaret M. McMenamin Date 6/2/2020

COUNTY OF UNION NEW JERSEY  
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN FORM

Solicitation Number: \_\_\_\_\_ Vendor/Bidder: Union County College

**PART 1**  
CERTIFICATION

VENDOR/BIDDER MUST COMPLETE PART 1 BY CHECKING ONE OF THE BOXES  
**FAILURE TO CHECK ONE OF THE BOXES WILL RENDER THE PROPOSAL NON-RESPONSIVE**

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that neither the person nor entity, nor any of its parents, subsidiaries, or affiliates, is identified on the State of New Jersey, Department of the Treasury's Chapter 25 list as a person or entity engaged in investment activities in Iran. The Chapter 25 list is found on the Department's website at <http://www.state.nj.us/treasury/pdf/Chapter25List.pdf>. Vendors/Bidders must review this list prior to completing the below certification. **Failure to complete the certification will render a Vendor's/Bidder's proposal non-responsive.** If the Director of the Division of Purchase and Property finds a person or entity to be in violation of the law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

**CHECK THE APPROPRIATE BOX**

☒ A. I certify, pursuant to Public Law 2012, c.25, that neither the Vendor/Bidder listed above nor any of its parents, subsidiaries, or affiliates is listed on the N.J. Department of Treasury's list of entities determined to be engaged in prohibited activities in Iran pursuant to P.L. 2012, c. 25 ("Chapter 25 List"). Disregard Part 2 and complete and sign the Certification below.

OR

☐ B. I am unable to certify as above because the Vendor/Bidder and/or one or more of its parents, subsidiaries, or affiliates is listed on the Department's Chapter 25 list. I will provide a detailed, accurate and precise description of the activities in Part 2 below and sign and complete the Certification below. Failure to provide such information will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

**PART 2**

PLEASE PROVIDE ADDITIONAL INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

If you checked Box "B" above, provide a detailed, accurate and precise description of the activities of the Vendor/Bidder, or one of its parents, subsidiaries or affiliates, engaged in investment activities in Iran by completing the information below.

ENTITY NAME: \_\_\_\_\_  
RELATIONSHIP TO VENDOR/BIDDER: \_\_\_\_\_  
DESCRIPTION OF ACTIVITIES: \_\_\_\_\_  
DURATION OF ENGAGEMENT: \_\_\_\_\_  
ANTICIPATED CESSATION DATE: \_\_\_\_\_  
VENDOR/BIDDER CONTACT NAME: \_\_\_\_\_  
VENDOR/BIDDER CONTACT PHONE#: \_\_\_\_\_  
*Attach Additional Sheets If Necessary*

**CERTIFICATION**

I, the undersigned, certify that I am authorized to execute this certification on behalf of the Vendor/Bidder, that the foregoing information and any attachments hereto, to the best of my knowledge are true and complete. I acknowledge that the County of Union, New Jersey is relying on the information contained herein, and that the Vendor/Bidder is under a continuing obligation from the date of this certification through the completion of any contract(s) with the County of Union to notify the County of Union in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I will be subject to criminal prosecution under the law, and it will constitute a material breach of my agreement(s) with the County of Union, permitting the County of Union to declare any contract(s) resulting from this certification void and unenforceable.

Signature

Date

Dr. Margaret M. McMenamin, President

Print Name and Title

Revised 10/19/17

## CONFIDENTIALITY OF MATERIALS / DISCLOSURE OF INFORMATION

Pursuant to the Open Publics Record Act, N.J.S.A. 47:1A-1.1 et seq. (OPRA), all information and documentation received in response to this RFP will become the property of the Union County Workforce Development Board. As such, Respondent's contract documents will be considered public information and will be available for review by individuals or agencies who request same from the Union County Workforce Development Board unless you affirmatively allege an exception to OPRA applies.

If the Respondent chooses to include material of a proprietary nature in the Proposal, the Union County Workforce Development Board will attempt to keep such material confidential to the extent permitted by OPRA and any other Applicable Law. The Respondent must specifically identify each page of its Proposal that contains such information by properly marking the applicable pages. Preferably, any sections which contain material of a proprietary nature shall be severable or removable from the Proposal to assist the Union County Workforce Development Board in protecting this information. The Respondent shall include the following notice in the introduction of the relevant section:

*"The data on pages \_\_\_\_\_ identified by \_\_\_\_\_ (symbol) and labeled "Proprietary Information," contain information that is a trade secret and/or which, if disclosed, would cause substantial injury to (Respondent's) competitive position. (Respondent) requests that such data be used only for the evaluation of the Proposal, and understands that disclosure will be limited only to the extent that the Union County Workforce Development Board determines it proper or necessary according to law. If an award is made under this RFP to (insert name of Respondent), as the Successful Respondent, the Union County Workforce Development Board will have the right to use or disclose the data as permitted or required by law."*

In the event that the Union County Workforce Development Board is requested to produce documents submitted by Proposers in response to this RFP, regardless of whether the Proposer has identified it, in accordance with this section, as proprietary in nature, the Union County Workforce Development Board will seek to prevent the unauthorized disclosure of same by applying the proprietary standard to marked or any other data. However, the Proposer agrees to indemnify the Union County Workforce Development Board in the event of litigation to defend same. Redaction, as a means of preventing disclosure of sensitive data may be available if your contract documents are requested pursuant to OPRA.

Further, the Union County Workforce Development Board assumes no liability for any loss, damage, or injury that may result from any disclosure or use of marked data or any disclosure of this or other information. Proposer shall be required, if asked to do so by the Union County Workforce Development Board, to justify their claim that specific information contained in its proposal is confidential.

Signature Margaret M. McManis Date 6/2/2020

**STATEMENT OF OWNERSHIP DISCLOSURE**

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.

**Name of Organization:** Union County College

**Organization Address:** 1033 Springfield Avenue, Cranford, NJ

**Part I** Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type)    ☐ Limited Liability Company (LLC)
- ☐ Partnership    ☐ Limited Partnership    ☐ Limited Liability Partnership (LLP)
- ☒ Other (be specific): Institution of Higher Education

**Part II**

- ☐ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

OR

- ☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Home Address (for Individuals) or Business Address

**Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II**

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

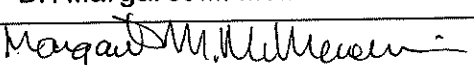
Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II other than for any publicly traded parent entities referenced above. The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Home Address (for Individuals) or Business Address

**Part IV Certification**

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the **Union County Workforce Development Board** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with **Union County Workforce Development Board** to notify the **Union County Workforce Development Board** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the **Union County Workforce Development Board** to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):	Dr. Margaret M. McMenamin	Title:	President
Signature:		Date:	6/2/2020

WORKFIRST NEW JERSEY 2020 RFP

# ATTACHMENT B

INSURANCE REQUIREMENTS

# UNION COUNTY WORKFORCE DEVELOPMENT BOARD

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**PROPOSED POLICY RESOLUTION:** WDB-2016-02

**SUBJECT:** INSURANCE REQUIREMENTS

**PURPOSE:** TO DEFINE THE INSURANCE REQUIREMENTS OF ALL SUB-RECIPIENTS AND VENDORS DOING BUSINESS WITH THE COUNTY OF UNION, AND ALL PROGRAMS FUNDED THROUGH THE WORKFORCE INNOVATION AND OPPORTUNITY ACT, WORKFIRST NEW JERSEY, WORKFORCE LEARNING LINK, AND ANY OTHER FEDERAL, STATE AND COUNTY STREAM OF FUNDING.

**BACKGROUND:**

A CERTIFICATE OF INSURANCE SHALL BE FILED WITH THE COUNTY PRIOR TO COMMENCEMENT OF THE WORK. THIS CERTIFICATE SHALL CONTAIN A PROVISION THAT INSURANCE AFFORDED UNDER THE POLICIES WILL NOT BE CANCELED WITHOUT AT LEAST 30 DAYS PRIOR WRITTEN NOTICE BEING GIVEN TO THE COUNTY.

1. WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY INSURANCE, COMPLYING WITH LAWS OF NEW JERSEY OR ELSEWHERE AS MAY BE REQUIRED. EMPLOYER'S LIABILITY INSURANCE SHALL BE PROVIDED WITH A LIMIT NOT LESS THAN \$1,000,000;
2. COMMERCIAL AUTOMOBILE LIABILITY INSURANCE, INCLUDING:
  - IF COUNTY VEHICLES ARE BEING USED THE AUTOMOBILE LIABILITY POLICY SHOULD INCLUDE HIRED/NON-OWNED COVERAGE FOR THE OPERATION OF THE COUNTY'S VEHICLES.
3. COMMERCIAL GENERAL LIABILITY INSURANCE, INCLUDING:
  - a. PREMISES & OPERATIONS
  - b. BROAD FORM BLANKET CONTRACTUAL LIABILITY
  - c. INDEPENDENT CONTRACTORS COVERAGE
  - d. PRODUCTS AND COMPLETED OPERATIONS
  - e. PERSONAL INJURY LIABILITY
  - f. BROAD FORM PROPERTY DAMAGE
4. IF APPLICABLE TO THE SERVICES BEING RENDERED PURSUANT TO THIS AGREEMENT, PROFESSIONAL LIABILITY COVERAGE (INCLUDING TECHNOLOGY ERRORS AND OMISSIONS) IN THE AMOUNT OF NOT LESS THAN TWO MILLION DOLLARS (\$2,000,000) FOR EACH CLAIM AND NOT LESS THAN TWO MILLION DOLLARS (\$2,000,000) IN THE AGGREGATE.
5. LIMITS OF COVERAGE:
  - BODILY INJURY AND PROPERTY DAMAGE LIABILITY - \$2,000,000 COMBINED SINGLE LIMIT.
  - IF POLICY AGGREGATE APPLIES, \$2,000,000 AGGREGATE(NOTE: SATISFACTION OF THE GENERAL LIABILITY & AUTO LIABILITY REQUIREMENT CAN BE MET BY EXCESS AND/OR UMBRELLA LIABILITY)
6. THE VENDOR SHALL BE REQUIRED TO SUBMIT A CERTIFICATE OF INSURANCE PROVIDING EVIDENCE OF COVERAGE OUTLINE HEREIN. IN ADDITION, THE CERTIFICATE OF INSURANCE, OR

# UNION COUNTY WORKFORCE DEVELOPMENT BOARD

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EVIDENCE OF COVERAGE, SHOULD REFLECT:

- A. REQUIRED LANGUAGE NAMING THE COUNTY OF UNION AS AN ADDITIONAL INSURED  
THE FOLLOWING LANGUAGE IS REQUIRED TO BE ADDED TO ALL CERTIFICATES OF INSURANCE PROVIDED BY VENDORS DOING BUSINESS WITH THE COUNTY OF UNION.

THE LANGUAGE IS AS FOLLOWS:

**"THE COUNTY OF UNION, ITS BOARD OF CHOSEN FREEHOLDERS, OFFICERS, EMPLOYEES, AGENTS, SERVANTS AND THE STATE OF NEW JERSEY ARE INCLUDED AS ADDITIONAL INSURED UNDER THE GENERAL LIABILITY POLICY. THE GENERAL LIABILITY INSURANCE COVERAGE IS PROVIDED ON A PRIMARY, NON-CONTRIBUTORY BASIS, TO THE COUNTY OF UNION ET. AL.**

**WHERE APPLICABLE, A WAIVER OF SUBROGATION IN FAVOR OF THE ABOVE-NAMED ADDITIONAL INSURED IS TO BE INCLUDED IN THOSE POLICIES OF INSURANCE WHERE PERMITTED BY LAW.**

**SHOULD ANY OF THE ABOVE-DESCRIBED POLICIES BE CANCELLED BEFORE THEIR EXPIRATION DATES, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS."**

- B. COVERAGE ON PRIMARY AND NON-CONTRIBUTORY BASIS: THE CERTIFICATE OF INSURANCE SHOULD INDICATE THAT ALL INSURANCE COVERAGE WILL BE PROVIDED ON A PRIMARY AND NON-CONTRIBUTORY BASIS TO THE COUNTY OF UNION, ITS BOARD OF CHOSEN FREEHOLDERS, OFFICERS, EMPLOYEES, AGENTS, AND SERVANTS.
- C. CANCELLATION NOTICE: CANCELLATION NOTICE OF ALL CERTIFICATES OR EVIDENCE OF INSURANCE SHALL PROVIDE THAT 30 DAYS' NOTICE OF CANCELLATION, NON-RENEWAL OR MATERIAL CHANGE WILL BE PROVIDED TO THE ADDITIONAL INSURED. THE WORDS "ENDEAVOR TO" AND "FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND WHATSOEVER ON THE INSURER, ITS AGENTS OR REPRESENTATIVES" SHALL BE STRICKEN FROM THE CERTIFICATES.
- D. WAIVER OF SUBROGATION: IN FAVOR OF THE COUNTY OF UNION, ITS BOARD OF CHOSEN FREEHOLDERS, OFFICERS, EMPLOYEES, AGENTS AND SERVANTS ON ALL POLICIES, EXCEPT WORKER'S COMPENSATION AND EMPLOYER'S LIABILITY.

**TIMEFRAME:** NOTICE IS IMMEDIATE

**RESOLUTION:** BE IT RESOLVED, THAT COMPLIANCE WITH THE INSURANCE REQUIREMENTS OUTLINED HEREIN SHALL BE THE POLICY CONDITION OF ALL SUB-RECIPIENTS AND VENDORS PROVIDING GOODS AND SERVICES TO THE COUNTY OF UNION, UNDER THE FUNDING MECHANISMS OF THE WORKFORCE DEVELOPMENT BOARD; THIS POLICY SHALL BE ATTACHED TO ALL REQUEST FOR PROPOSALS AND SHALL BE INCLUDED IN ALL CONTRACTS.

**DATE OF APPROVAL:** JUNE 16, 2016



THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

## NOTICE OF CANCELLATION to designated ENTITY(s)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART  
HANOVER COMMERCIAL FOLLOW FORM EXCESS AND UMBRELLA POLICY  
COMMERCIAL PROPERTY COVERAGE PART  
BUSINESS AUTO COVERAGE FORM  
BUSINESSOWNERS COVERAGE FORM

### SCHEDULE

Name of Designated Entity	Mailing Address or Email Address	Number Days Notice
County of Somerset	P.O. Box 3000 Somerville, NJ 08876	30
KEAN UNIVERSITY	OFFICE OF CONFERENCE & EVENT SERVICES 1000 MORRIS AVENUE UNION NJ 07083	30
County of Union Workforce NJ (WFNJ)	10 Elizabethtown Plaza Elizabeth, NJ 07027	30
RJWBarnabas Health Inc	95 Old Short Hills Road West Orange NJ 07052	30

*(Information required to complete this Schedule, if not shown above, will be shown in the Declarations.)*

If we cancel this policy for any reason other than nonpayment of premium, we will give written notice of such cancellation to the Designated Entity(s) shown in the Schedule. Such notice may be delivered or sent by any means of our choosing. The notice to the Designated Entity(s) will state the effective date of cancellation.

Unless otherwise noted in the Schedule above, such notice will be provided to the Designated Entity(s) no more than the number of days in advance of the effective date of cancellation that we are required to provide to the Named Insured for such cancellation.

Such notice of cancellation is solely for the purpose of informing the Designated Entity(s) of the effective date of cancellation and does not grant, alter, or extend any rights or obligations under this policy.

ALL OTHER TERMS AND CONDITIONS OF THIS POLICY REMAIN UNCHANGED.

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
07/15/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Meeker Sharkey & Hurley P. O. Box 312  Cranford NJ 07016		<b>CONTACT NAME:</b> Alison Beshar <b>PHONE (A/C, No, Ext):</b> (908) 272-3330 <b>FAX (A/C, No):</b> (908) 272-3331 <b>E-MAIL ADDRESS:</b> abeshar@meekersharky.com	
		<b>INSURER(S) AFFORDING COVERAGE</b>	
		<b>INSURER A:</b> Hanover Insurance Company	
		<b>INSURER B:</b> Allmerica Financial Benefit	
		<b>INSURER C:</b>	
		<b>INSURER D:</b>	
		<b>INSURER E:</b>	
		<b>INSURER F:</b>	

**COVERAGES** **CERTIFICATE NUMBER:** 19/20 MASTER **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		ZDYD29769702	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ Each Professional In \$ 1,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		AWYD297783	07/01/2019	07/01/2020	
	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED. <input checked="" type="checkbox"/> RETENTION \$		UHYD29769802	07/01/2019	07/01/2020	EACH OCCURRENCE \$ 9,000,000 AGGREGATE \$ 9,000,000 \$ PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A				Limit 1,000,000
A	Crime Incl. Faithful Performance of Duty		BDY1056284	07/01/2019	07/01/2020	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The County of Union, its Board of Chosen Freeholders, Officers, Employees, Agents, Servants and the State of New Jersey are included as additional insured under the General Liability policy. The General Liability insurance coverage is provided on a primary, non-contributory basis, to the County of Union et. al.

Where applicable, a waiver of subrogation in favor of the above-named additional insured is to be included in those policies of insurance where permitted by law.

## CERTIFICATE HOLDER

## CANCELLATION

County of Union 10 Elizabethtown Plaza  Elizabeth NJ 07027	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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AGENCY CUSTOMER ID: 00007203

LOC #: \_\_\_\_\_



## ADDITIONAL REMARKS SCHEDULE

Page \_\_\_\_ of \_\_\_\_

AGENCY Meeker Sharkey & Hurley		NAMED INSURED Union County College	
POLICY NUMBER			
CARRIER	NAIC CODE	EFFECTIVE DATE:	

### ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,  
 FORM NUMBER: 25 FORM TITLE: Certificate of Liability Insurance

Should any of the above-described policies be cancelled before their expiration dates, notice will be delivered in accordance with the policy provisions.

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