

**COUNTY OF UNION
STATE OF NEW JERSEY
REPORT ON SUPPLEMENTARY INFORMATION,
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS,
AND SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2021**

COUNTY OF UNION, N.J.

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WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA
MATTHEW B. WIELKOTZ, CPA, PSA
PAUL J. CUVA, CPA, RMA, PSA
JAMES J. CERULLO, CPA, RMA, PSA
KARI FERGUSON, CPA, RMA, CMFO, PSA
ROBERT C. MCNINCH, CPA, CFE, PSA
KEVIN REEVES, CPA, PSA

401 WANAQUE AVENUE
POMPTON LAKES, NEW JERSEY 07442
PHONE: (973)-835-7900
FAX: (973)-835-7900
EMAIL: OFFICE@W-CPA.COM
WWW.W-CPA.COM

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE
AND N.J. OMB CIRCULAR 15-08**

The Honorable Board of County Commissioners
County of Union
Elizabeth, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the County of Union in the State of New Jersey compliance with the types of compliance requirements described in the OMB Compliance Supplement and N.J. Office of Management and Budget (OMB) Circular 15-08 Compliance Supplement that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021. The County of Union's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Union'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 N.J. OMB Circular 15-08. Those standards, the Uniform Guidance and N.J. OMB Circular 15-08 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 and state program occurred. An audit includes examining, on a test basis, evidence about the County of Union'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 on the County of Union's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County of Union 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 year ended December 31, 2021.

Report on Internal Control Over Compliance

Management of the County of Union 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 County of Union's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal and state program to determine our 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 with the Uniform Guidance and N.J. OMB 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 County of Union'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 state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 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 state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 were not identified. We



did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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 N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and the account group of the County of Union, New Jersey, as of December 31, 2021, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various individual funds and the account group for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise of the County's regulatory financial statements as listed in the table of contents. We issued our report thereon dated June 7, 2022, which contained a qualified opinion and described our reasons for our opinion on those regulatory basis financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively compromise the County of Union's financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and New Jersey OMB Circular 15-08 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records and other records used to prepare the financial statements or to the 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 financial statements taken as a whole.

Steven D. Wielkotz

Steven D. Wielkotz, C.P.A.
Registered Municipal Accountant
No. CR00413

Wielkotz & Company, LLC

WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

January 5, 2023



COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

| Name of Federal Agency or Department | C.F.D.A. Number | F.A.I.N. Number | Subaward Number | Grant Period | Total Grant Award | Cash Received | Expenditures | MEMO | |
|---|-----------------|-----------------|-----------------|-----------------|-------------------|---------------|--------------|-------------------------|--------------------|
| | | | | | | | | Cumulative Expenditures | Total Expenditures |
| Federal and State Grant Fund | | | | | | | | | |
| U.S. Department of Agriculture | | | | | | | | | |
| Passed Through the State of New Jersey Division of Family Development U.S.D.A. Food Stamp Program - Administrative | 10,551 | | | 2021 | 15,646,115 | 15,646,115 | 15,646,115 * | 15,646,115 | 15,646,115 |
| Passed Through the State of New Jersey Department of Health Senior Farmer Market Nutrition Program | 10,576 | | | 6/1/20-9/30/20 | 2,625 | 2,625 | | 2,625 | 2,625 |
| Senior Farmer Market Nutrition Program | 10,576 | | | 6/1/21-9/30/21 | 2,760 | | 2,760 * | 2,760 | 2,760 |
| | | | | | | 2,625 | 2,760 * | 2,760 | 5,385 |
| Total U.S. Department of Agriculture | | | | | | | | | |
| U.S. Department of Housing & Urban Development | | | | | | | | | |
| CARES ACT-Community Development Block Grant Coronavirus (CDBG-CV) Funds | 14,231 | | | 3/1/20-9/30/21 | 2,770,145 | 1,329,535 | 1,329,535 * | 1,329,535 | 1,329,535 |
| CARES ACT-Emergency Solutions Grant Coronavirus (ESG-CV) Funds | 14,231 | | | 3/1/20-9/30/21 | 3,359,923 | 473,618 | 457,435 * | 664,047 | 664,047 |
| | | | | | | 1,803,153 | 1,786,970 * | 1,993,582 | 1,993,582 |
| Continuum of Care Program | 14,267 | | | 8/1/19-7/31/20 | 4,237,085 | 347,252 | 101,246 * | 3,424,853 | 3,424,853 |
| Continuum of Care Program | 14,267 | | | 8/1/20-7/31/21 | 4,551,474 | 3,232,741 | 3,337,806 * | 3,379,710 | 3,379,710 |
| Continuum of Care Program | 14,267 | | | 8/1/21-7/31/22 | 5,062,559 | | 626,600 * | 628,621 | 628,621 |
| | | | | | | 3,579,993 | 4,065,652 * | 7,433,184 | 7,433,184 |
| Passed Through the State of New Jersey Department of Community Affairs | | | | | | | | | |
| CARES ACT-Section 8 Housing Choice Voucher Program | 14,871 | | | 3/1/20-12/31/20 | 165,119 | | 10,526 * | 11,276 | 11,276 |
| | | | | | | | 10,526 * | 11,276 | 11,276 |
| Total U.S. Department of Housing and Urban Development | | | | | | | | | |
| U.S. Department of Transportation | | | | | | | | | |
| Passed Through the State of New Jersey Department of Transportation Gordon Street Bridge | 20,205 | | | 5/7/14-5/7/18 | 1,021,389 | | 20,000 * | 1,019,990 | 1,019,990 |
| Gordon Street Bridge (ROW) | 20,205 | | | 7/5/16-7/5/19 | 386,650 | 196,250 | 196,250 * | 386,650 | 386,650 |
| Local Safety Grant - Park & West 7th St., Plainfield | 20,205 | | | 3/1/15-7/12/20 | 1,241,313 | | | 3,392 | 3,392 |
| Passed Through the North Jersey Transportation Planning Authority Subregional Support Program | 20,205 | | | 7/1/20-6/30/21 | 15,000 | 408 | | 408 | 408 |
| Subregional Support Program | 20,205 | | | 7/1/21-6/30/22 | 15,000 | 1,839 | 1,839 * | 1,839 | 1,839 |
| Subregional Transportation Planning Program | 20,205 | | | 7/1/20-6/30/21 | 137,822 | 120,600 | 87,593 * | 120,600 | 120,600 |
| Subregional Transportation Planning Program | 20,205 | | | 7/1/21-6/30/22 | 137,822 | 31,885 | 31,885 * | 31,885 | 31,885 |
| Subregional Studies Program | 20,205 | | | 7/1/19-6/30/21 | 160,000 | 150,832 | 100,809 * | 159,190 | 159,190 |
| Subregional Studies Program | 20,205 | | | 7/1/21-6/30/23 | 176,000 | | 692 * | 692 | 692 |
| | | | | | | 501,814 | 439,068 * | 1,724,646 | 1,724,646 |

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

| Name of Federal Agency or Department | C.F.D.A. Number | F.A.I.N. Number | Subaward Number | Grant Period | Total Grant Award | Cash Received | Expenditures | MEMO | |
|--|----------------------|-----------------|-----------------|-----------------|-------------------|--------------------|--------------------|------------------|-------------------------------|
| | | | | | | | | Expenditures | Cumulative Total Expenditures |
| Passed Through the New Jersey Transit FTA Section 5310 Mobility Management Program | 20.513 | | | 2021 | 300,000 | | 300,000 * | 300,000 | 300,000 |
| Passed Through the State of New Jersey Department of Law and Public Safety Special Traffic Enforcement Program-STEP | 20.600 | | | 10/12/0-9/30/21 | 65,000 | 54,450 | 52,170 * | 54,450 | 54,450 |
| Special Traffic Enforcement Program-STEP | 20.600 | | | 10/12/1-9/30/22 | 65,000 | | 1,920 * | 1,920 | 56,370 |
| Drug Recognition Expert (DRE) Callout Program | 20.600 | | | 10/12/0-9/30/21 | 56,625 | 3,050 | 2,570 * | 3,050 | 3,050 |
| Drug Recognition Expert (DRE) Callout Program | 20.600 | | | 10/12/1-9/30/22 | 61,000 | | 840 * | 840 | 3,890 |
| Comprehensive Traffic Safety Program | 20.600 | | | 10/12/0-9/30/21 | 78,560 | 37,351 | 29,401 * | 37,352 | 37,352 |
| Comprehensive Traffic Safety Program | 20.600 | | | 10/12/1-9/30/22 | 78,560 | | 2,980 * | 2,980 | 40,332 |
| Hazardous Materials Emergency Preparedness Grant | 20.703 | | | 9/30/20-9/30/21 | 9,060 | | 89,881 * | 100,592 | 100,592 |
| Total U.S. Department of Transportation | | | | | 596,665 | 828,949 * | 828,949 * | 2,125,238 | 2,125,238 |
| U.S. Department of Labor | | | | | | | | | |
| Passed Through the State of New Jersey Department of Labor and Workforce Development | | | | | | | | | |
| WIOA - Admin. (Adult, Youth, & Dislocated Worker) | 17.258/17.259/17.278 | | | 7/1/18-6/30/19 | 330,051 | | | | 330,051 |
| WIOA - Admin. (Adult, Youth, & Dislocated Worker) | 17.258/17.259/17.278 | | | 7/1/19-6/30/20 | 340,098 | 109,255 | 90,935 * | 90,935 | 340,098 |
| WIOA - Admin. (Adult, Youth, & Dislocated Worker) | 17.258/17.259/17.278 | | | 7/1/20-6/30/21 | 304,733 | 142,368 | 130,157 * | 176,741 | 176,741 |
| WIOA - Admin. (Adult, Youth, & Dislocated Worker) | 17.258/17.259/17.278 | | | 7/1/21-6/30/22 | 360,747 | 83,782 | 145,401 * | 145,401 | 145,401 |
| WIOA - Adult | 17.258 | | | 7/1/19-6/30/20 | 1,007,532 | 481,685 | 433,433 * | 976,236 | 976,236 |
| WIOA - Adult | 17.258 | | | 7/1/20-6/30/21 | 860,874 | 167,972 | 68,718 * | 157,580 | 157,580 |
| WIOA - Adult | 17.258 | | | 7/1/21-6/30/22 | 1,046,377 | 118,192 | 207,682 * | 207,682 | 207,682 |
| WIOA - Youth | 17.259 | | | 7/1/19-6/30/20 | 927,536 | 177,629 | 197,646 * | 874,210 | 874,210 |
| WIOA - Youth | 17.259 | | | 7/1/20-6/30/21 | 798,479 | 430,998 | 392,134 * | 545,154 | 545,154 |
| WIOA - Youth | 17.259 | | | 7/1/21-6/30/22 | 1,002,202 | 110,429 | 197,256 * | 197,256 | 197,256 |
| DOL COVID-19 Dislocated Worker Grant (DWG) New Jersey Endures | 17.259 | | | 9/1/20-12/31/20 | 300,000 | 195,354 | 209,926 * | 209,926 | 209,926 |
| WIOA - Dislocated Worker | 17.278 | | | 7/1/19-6/30/20 | 1,125,827 | 511,881 | 431,056 * | 1,124,118 | 1,124,118 |
| WIOA - Dislocated Worker | 17.278 | | | 7/1/20-6/30/21 | 1,083,240 | 485,117 | 631,297 * | 736,150 | 736,150 |
| WIOA - Dislocated Worker | 17.278 | | | 7/1/21-6/30/22 | 1,198,146 | 160,354 | 288,826 * | 288,826 | 288,826 |
| WIOA-DOL Workforce Investment Opportunities Act-Data Reporting & Analysis | 17.278 | | | 7/1/20-6/30/21 | 12,971 | 12,971 | 12,971 * | 12,971 | 12,971 |
| Total U.S. Department of Labor | | | | | 3,187,987 | 3,437,438 * | 3,437,438 * | 6,322,400 | 6,322,400 |
| U.S. Department of Justice | | | | | | | | | |
| Sexual Assault Services Program (SASP) | 16.017 | | | 8/1/20-7/31/21 | 10,000 | | | | |
| Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics | 16.738 | | | 7/1/18-6/30/19 | 147,905 | | | | |
| Edward Byrne Memorial Justice Assistance Grant | 16.738 | 2017DBX00153 | | 10/1/16-9/30/20 | 167,034 | 169,789 | | 166,912 | 166,912 |
| Megan's Law & Local Enforcement Assistance Program-Edward Byrne Memorial JAG | 16.738 | | | 9/1/18-8/31/19 | 14,171 | 169,789 | | 166,912 | 166,912 |

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

| Name of Federal Agency or Department | C.F.D.A. Number | F.A.I.N. Number | Subaward Number | Grant Period | Total Grant Award | Cash Received | Expenditures | MEMO | |
|--|-----------------|-----------------|-----------------|-----------------|-------------------|---------------|--------------|--------------------|-------------------------------|
| | | | | | | | | Total Expenditures | Cumulative Total Expenditures |
| US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant | 16.741 | 2018DNBX0051 | | 1/1/19-12/31/20 | 653,909 | 41,533 | 11,197 * | 652,813 | |
| US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant | 16.741 | 2019DNBX0051 | | 1/1/20-12/31/21 | 421,635 | 301,237 | 86,433 * | 410,123 | |
| DOJ DNA Backlog Reduction Grant | 16.741 | 2020DNBX0077 | | 10/1/20-9/30/22 | 719,295 | 152,510 | 365,277 * | 365,277 | |
| | | | | | | 495,280 | 462,907 * | 1,428,213 | |
| Passed Through the State of New Jersey Department of Law and Public Safety CARES ACT-CV Emergency Supplemental F.P. | 16.034 | | | 1/20/20-1/31/22 | 58,008 | 57,948 | * | 57,948 | |
| | | | | | | 57,948 | * | 57,948 | |
| Addressing the Training Needs of Juvenile Prosecutors | 16.540 | | | 1/1/20-8/31/21 | 6,656 | | * | | |
| Victim Witness Advocacy-Project Direct | 16.582 | 2018V3GX0008 | | 10/1/18-9/30/21 | 824,256 | 164,426 | 177,575 * | 354,291 | |
| | | | | | | 164,426 | 177,575 * | 354,291 | |
| Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE | 16.575 | | | 10/1/20-9/30/21 | 87,451 | 49,205 | 75,690 * | 80,258 | |
| Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE | 16.575 | | VS-85-19 | 10/1/21-9/30/22 | 86,427 | 6,753 | 6,753 * | 6,753 | |
| Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program | 16.575 | | VCA-20-19 | 7/1/19-6/30/21 | 290,000 | 54,105 | 41,106 * | 120,536 | |
| Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program | 16.575 | | | 7/1/21-6/30/22 | 74,247 | | 13,388 * | 13,388 | |
| Victims of Crime Act -VOCA | 16.575 | | | 7/1/20-6/30/21 | 472,367 | 302,318 | 201,723 * | 382,702 | |
| Victims of Crime Act -VOCA | 16.575 | | V-62-19 | 7/1/21-6/30/22 | 499,037 | 55,684 | 123,999 * | 123,999 | |
| | | | | | | 461,312 | 462,659 * | 727,636 | |
| Stop Violence Against Women - VAWA-DV Advocate | 16.588 | | | 7/1/20-6/30/21 | 40,540 | 10,000 | 10,000 * | 10,000 | |
| Stop Violence Against Women-VAWA-DV Advocate | 16.588 | | VAWA-50-20 | 7/1/20-6/30/22 | 36,534 | 10,000 | 5,400 * | 5,400 | |
| Stop Violence Against Women-VAWA-DV Advocate | 16.588 | | | | 43,680 | 10,000 | 15,400 * | 15,400 | |
| Paul Coverdell - Forensic Science Improvement Program | 16.742 | | | 1/1/19-6/30/20 | 23,479 | 11,134 | * | 23,349 | |
| Paul Coverdell - Forensic Science Improvement Program | 16.742 | | 20-PC-03 | 2020 | 50,000 | 15,258 | 30,790 * | 30,790 | |
| Paul Coverdell - Forensic Science Improvement Program | 16.742 | | | 10/1/21-9/30/22 | 31,981 | | 1,761 * | 1,761 | |
| | | | | | | 26,392 | 32,551 * | 55,900 | |
| BJA Union County Police Body Worn Camera Grant | 16.835 | 2020BCBX0038 | | 10/1/20-9/30/23 | 102,500 | | 102,500 * | 102,500 | |
| | | | | | | | 102,500 * | 102,500 | |
| Total U.S. Department of Justice | | | | | | 1,385,147 | 1,253,592 | 2,908,800 | |

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

| Name of Federal Agency or Department | C.F.D.A. Number | F.A.I.N. Number | Subaward Number | Grant Period | Total Grant Award | Cash Received | Expenditures | MEMO | |
|---|---|-----------------|-----------------|-----------------|-------------------|---------------|--------------|--------------------|-------------------------------|
| | | | | | | | | Total Expenditures | Cumulative Total Expenditures |
| U.S. Department of Health and Human Services | | | | | | | | | |
| Passed Through the State of New Jersey Department of Human Services | | | | | | | | | |
| Older American's Act Title III - Area Plan Contract (APC) | 93.043.93.044.93.045.93.052.93.053.93.778 | | | 2016 | 2,623,017 | | 385 * | 2,464,866 | |
| Older American's Act Title III - Area Plan Contract (APC) | 93.043.93.044.93.045.93.052.93.053.93.778 | | | 2019 | 2,587,506 | | 126,819 * | 2,587,501 | |
| Older American's Act Title III - Area Plan Contract (APC) | 93.043.93.044.93.045.93.052.93.053.93.778 | | | 2020 | 2,577,757 | | 159,633 * | 2,131,344 | |
| Older American's Act Title III - Area Plan Contract (APC) | 93.043.93.044.93.045.93.052.93.053.93.778 | DOAS21AAA014 | | 2021 | 2,573,815 | 1,226,201 | 1,580,775 * | 1,580,775 | |
| CARES ACT - Area Plan Contract - Title III B | 93.044 | | | 4/1/20-9/30/21 | 507,221 | | 428,942 * | 505,288 | |
| Area Plan Contract Vaccinations Covid 19 | 93.044 | DOAS21AAA014 | | 2021 | 80,975 | | | | |
| CARES ACT - Families First Coronavirus Response Act (FFCRA) Area Plan (C-1) | 93.045 | | | 3/1/20-9/30/21 | 132,739 | | | | |
| CARES ACT - Families First Coronavirus Response Act (FFCRA) Area Plan (C-2) | 93.045 | | | 3/1/20-9/30/21 | 399,285 | | 129,439 * | 260,975 | |
| CARES ACT - Area Plan Contract - Title IIIC2 | 93.045 | | | 4/1/20-9/30/21 | 559,656 | | 442,257 * | 515,932 | |
| CARES ACT - Area Plan Contract - Title IIIE | 93.052 | | | 4/1/20-9/20/21 | 159,503 | | 111,164 * | 114,008 | |
| | | | | | | 1,226,201 | 2,979,414 * | 10,160,689 | |
| CARES ACT - Area Plan Contract / ADRC Covid 19 Grant | 93.048 | | | 7/1/20-9/30/21 | 64,492 | | 47,200 * | 47,200 | |
| Area Plan Contract ADRC/NWD Covid 19 | 93.048 | DOAS21AAA014 | | 2021 | 35,227 | | 3,075 * | 3,075 | |
| Area Plan Contract-Consolidated Appropriations Act (CAA) | 93.048 | DOAS21AAA014 | | 4/1/21-12/31/21 | 279,064 | 69,766 | | | |
| | | | | | | 69,766 | 50,275 * | 50,275 | |
| Senior Health Insurance Program (SHIP) | 93.324 | | | 4/1/20-3/31/21 | 30,780 | 16,106 | 16,106 * | 28,817 | |
| Senior Health Insurance Program (SHIP) | 93.324 | | | 4/1/21-3/31/22 | 32,000 | | 9,927 * | 9,927 | |
| | | | | | | 16,106 | 26,033 * | 38,744 | |
| Passed Through the State of New Jersey Department of Law and Public Safety | | | | | | | | | |
| CARES ACT - NJACCHO COVID-19 Agreement | 93.354 | | | 1/1/20-2/21/21 | 41,148 | 41,141 | 40,609 * | 41,141 | |
| Operation Helping Hand- Overdose Data to Action | 93.354 | | | 9/1/19-8/31/20 | 62,500 | 62,500 | 57,000 * | 57,000 | |
| Operation Helping Hand- Overdose Data to Action | 93.354 | | FFY0HH-18-2021 | 9/1/21-8/31/22 | 52,632 | | | | |
| Opioid Public Health Crisis Response-Operation Helping Hand | 93.354 | | | 9/1/19-8/31/20 | 100,000 | 50,000 | 8,000 * | 98,866 | |
| Opioid Public Health Crisis Response-Operation Helping Hand | 93.354 | | | 9/1/20-8/31/21 | 47,619 | 47,619 | 6,367 * | 6,367 | |
| Opioid Public Health Crisis Response-Operation Helping Hand | 93.354 | | SFY0HH-20-2021 | 9/1/21-8/31/22 | 90,476 | 9,046 | | | |
| | | | | | | 210,306 | 111,976 * | 203,374 | |
| Temporary Assistance for Needy Families (Social Services for the Homeless) | 93.558 | | | 2019 | 310,608 | | 40,980 * | 309,583 | |
| Temporary Assistance for Needy Families (Social Services for the Homeless) | 93.558 | | SH21020 | 2021 | 155,304 | | 76,874 * | 76,874 | |
| Passed Through the State of New Jersey Division of Family Development | | | | | | | | | |
| Temporary Assistance for Needy Families - Public Assistance | 93.558 | | | 2021 | 3,325,293 | 3,325,293 | 3,325,293 * | 3,325,293 | |
| Temporary Assistance for Needy Families - Administrative | 93.558 | | | 2021 | 6,100,374 | 6,100,374 | 6,100,374 * | 6,100,374 | |
| | | | | | | 9,425,667 | 9,543,521 * | 9,812,124 | |
| State Children's Health Insurance Program | 93.767 | | | 2021 | 547,607 | 547,607 | 547,607 * | 547,607 | |
| | | | | | | 547,607 | 547,607 * | 547,607 | |
| Title IV-D, Child Support and Paternity Program | 93.563 | | | 2021 | 4,526,312 | 4,526,312 | 4,526,312 * | 4,526,312 | |
| | | | | | | 4,526,312 | 4,526,312 * | 4,526,312 | |
| Title XX, Social Services Block Grant | 93.667 | | | 2021 | 982,072 | 982,072 | 982,072 * | 982,072 | |
| | | | | | | 982,072 | 982,072 * | 982,072 | |

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

| Name of Federal Agency or Department | C.F.D.A. Number | F.A.I.N. Number | Subaward Number | Grant Period | Total Grant Award | Cash Received | Expenditures | MEMO |
|--|-----------------|-----------------|-----------------|------------------|-------------------|---------------|--------------|-------------------------------|
| | | | | | | | | Cumulative Total Expenditures |
| Passed Through the State of New Jersey Department of Health Local Core Capacity for Public Health Emergency Preparedness - LINC Local Core Capacity for Public Health Emergency Preparedness - LINC Local Core Capacity for Public Health Emergency Preparedness - LINC | 93,069 | | | 7/1/19-6/30/20 | 298,072 | | | 297,226 |
| | 93,069 | | | 7/1/20-6/30/21 | 629,072 | 603,013 | 485,584 * | 603,013 |
| | 93,069 | | | 7/1/21-6/30/22 | 723,072 | 603,013 | 271,068 * | 271,068 |
| | | | | | | 603,013 | 706,652 * | 1,171,307 |
| Passed Through the State of New Jersey Department of Community Affairs CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-Cornerstone CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-EMS | 93,498 | | | 1/1/20-6/30/21 | 116,872 | | 116,925 * | 116,986 |
| | 93,498 | | | 1/1/20-6/30/21 | 144,474 | | 144,539 * | 144,614 |
| | | | | | | | 261,464 * | 261,600 |
| Low Income Home Energy Assistance Program (LIHEAP) Low Income Home Energy Assistance Program (LIHEAP) | 93,568 | | | 10/1/19-9/30/20 | 20,102 | | 32 * | 20,102 |
| | 93,568 | | | 10/1/20-9/30/21 | 18,594 | 18,594 | 9,853 * | 9,853 |
| | | | | | | 18,594 | 9,885 * | 29,955 |
| CARES ACT-Community Services Block Grant (CSBG) ND Covid Community Services Block Grant Community Services Block Grant | 93,569 | | | 4/1/20-9/30/22 | 1,246,720 | | 73,920 * | 73,920 |
| | 93,569 | | | 1/1/20-3/31/21 | 919,668 | 919,664 | 607,344 * | 919,664 |
| | 93,569 | | | 10/1/20-12/31/21 | 920,376 | 222,933 | 265,957 * | 265,957 |
| | | | | | | 1,142,597 | 947,221 * | 1,259,541 |
| Passed Through the State of New Jersey Department of Children and Families Rape Prevention & Education (RPE) SOSA-SAARC | 93,758 | | 21AXXW | 1/1/21-6/30/22 | 8,500 | 8,500 | 5,664 * | 5,664 |
| | | | | | | 8,500 | 5,664 * | 5,664 |
| Passed Through the State of New Jersey Division of Mental Health & Addiction Services Alcohol/Drug Abuse (ADA) Innovative Grant | 93,788 | | | 6/30/20-8/31/21 | 341,148 | 127,930 | 8,587 * | 8,587 |
| | | | | | | 127,930 | 8,587 * | 8,587 |
| NJ Division of Medical Assistance and Health Services: Administrative costs relating to Public Assistance Title XIX, Medical Assistance Program Title XIX, Medically Needy Program | 93,778 | | | 2021 | 16,094,409 | 16,094,409 | 16,094,409 * | 16,094,409 |
| | 93,778 | | | 2021 | 105,056 | 105,056 | 105,056 * | 105,056 |
| | | | | | | 16,199,465 | 16,199,465 * | 16,199,465 |
| <u>Total U.S. Department of Health and Human Services</u> | | | | | 35,104,136 | 35,104,136 | 36,906,148 * | 45,257,316 |
| Social Security Administration Supplemental Social Security Total Social Security Administration | 96,006 | | | 2021 | 211,915 | 211,915 | 211,915 * | 211,915 |
| | | | | | | 211,915 | 211,915 * | 211,915 |
| | | | | | | | | |

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

| Name of Federal Agency or Department | C.F.D.A. Number | F.A.I.N. Number | Subaward Number | Grant Period | Total Grant Award | Cash Received | Expenditures | MEMO |
|---|-----------------|-------------------|-----------------|-------------------|-------------------|---------------|--------------|-------------------------------|
| | | | | | | | | Cumulative Total Expenditures |
| U.S. Department of Homeland Security Passed Through the State of New Jersey Office of Emergency Management Emergency Management Agency Assistance (EMAA) | 97.042 | | | 7/1/12-6/30/13 | 80,000 | | | 79,755 |
| Emergency Management Agency Assistance (EMAA) | 97.042 | | | 7/1/13-6/30/14 | 80,000 | | | 74,368 |
| Emergency Management Agency Assistance (EMAA) | 97.042 | | | 7/1/16-6/30/17 | 55,000 | | 4,228 | 43,418 |
| Emergency Management Agency Assistance (EMAA) | 97.042 | | | 7/1/17-6/30/18 | 55,000 | | 11,561 | 11,561 |
| Emergency Management Agency Assistance (EMAA) | 97.042 | | | 7/1/18-6/30/19 | 55,000 | | | |
| Emergency Management Agency Assistance (EMAA) | 97.042 | | | 7/1/19-6/30/20 | 55,000 | | | |
| Emergency Management Agency Assistance (EMAA) | 97.042 | | | 7/1/20-6/30/21 | 55,000 | 110,000 | 15,789 | 209,102 |
| Pre- Disaster Mitigation Competitive Grant | 97.047 | | | 8/14/17-3/22/21 | 126,000 | | 72,450 | 72,450 |
| | | | | | | | 72,450 | 72,450 |
| Passed Through the State of New Jersey Office of Homeland Security and Preparedness Urban Area Security Initiative (UASI) | 97.067 | EMW-2017-SS-00016 | | 9/1/17-8/31/20 | 2,147,275 | | | 2,116,785 |
| Urban Area Security Initiative (UASI) | 97.067 | EMW-2018-SS-00016 | | 9/1/18-8/31/21 | 2,381,585 | 871,624 | 693,754 | 2,344,685 |
| Urban Area Security Initiative (UASI) | 97.067 | EMW-2019-SS-00016 | | 9/1/19-8/31/22 | 2,224,824 | 716,635 | 801,980 | 1,472,401 |
| Urban Area Security Initiative (UASI) | 97.067 | EMW-2020-SS-00016 | | 9/1/20-8/31/23 | 2,194,013 | 753,339 | 814,940 | 823,340 |
| Urban Area Security Initiative (UASI) | 97.067 | EMW-2021-SS-00016 | | 10/1/21-9/30/24 | 1,992,043 | - | 6,378 | 6,378 |
| Homeland Security Program | 97.067 | EMW-2018-SS-00016 | | 9/1/18-8/31/21 | 354,652 | 108,385 | 120,065 | 354,652 |
| Homeland Security Program | 97.067 | EMW-2019-SS-00016 | | 9/1/19-8/31/22 | 330,980 | 131,873 | 113,134 | 242,514 |
| Homeland Security Program | 97.067 | EMW-2020-SS-00016 | | 9/1/20-8/31/23 | 322,386 | 46,355 | 60,085 | 60,085 |
| Homeland Security Program | 97.067 | EMW-2021-SS-00016 | | 10/1/21-9/30/24 | 306,789 | 2,628,211 | 5,995 | 5,995 |
| | | | | | | | 2,616,331 | 7,426,835 |
| Total U.S. Department of Homeland Security | | | | | | 2,738,211 | 2,704,570 | 7,708,387 |
| U.S. Election Assistance Commission Passed Through the State of New Jersey Department of State Division of Elections HAVA- ADA Compliance- Temp. Measures | 90.404 | | | 2/3/20-12/31/20 | 3,389 | | | 3,389.00 |
| HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program | 90.404 | | | 8/16/19-8/31/22 | 29,225 | | 7,325 | 7,325 |
| HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program-II | 90.404 | | | 9/1/19-12/31/19 | 3,780 | | | 2,715 |
| HAVA Online Board/Poll Worker Training Grant Program | 90.404 | | | 3/5/21-12/31/21 | 45,376 | | 32,252 | 32,252 |
| HAVA Physical Security Grant Program | 90.404 | | | 9/1/20-12/31/20 | 19,379 | 19,379 | 19,379 | 19,379 |
| HAVA Physical Security-Voting Machine Warehouse Inside Cameras | 90.404 | | | 4/22/21-12/31/23 | 90,488 | 5,399 | 5,399 | 5,399 |
| UCBOE Relocation of Ballot Drop Box Grant | 90.404 | | | 7/1/21-12/31/21 | 5,399 | 24,778 | 64,355 | 70,459 |
| Total U.S. Election Assistance Commission | | | | | | | | |
| U.S. Environmental Protection Agency Brownfield Development Program | 66.818 | 96281515 | BF-96281615 | 10/1/14 - 9/30/20 | 600,000 | | 54 | 531,299 |
| | | | | | | | 54 | 531,299 |
| Passed Through the State of New Jersey Department of Environmental Protection County Health Environment Act (CEHA) | 66.605 | | | 7/1/19-6/30/20 | 45,264 | 45,264 | 847 | 45,264 |
| County Health Environment Act (CEHA) | 66.605 | | | 7/1/20-6/30/21 | 45,264 | | 21,764 | 45,264 |
| County Health Environment Act (CEHA) | 66.605 | | | 7/1/21-6/30/22 | 45,264 | | 22,632 | 22,632 |
| | | | | | | | 45,243 | 113,160 |
| Total U.S. Environmental Protection Agency | | | | | | 45,264 | 45,297 | 644,459 |

COUNTY OF UNION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

| C.F.D.A. Number | Name of Federal Agency or Department | F.A.I.N. Number | Subaward Number | Grant Period | Total Grant Award | Cash Received | Expenditures | MEMO | |
|-----------------|---|-----------------|-----------------|-----------------|-------------------|---------------|---------------|--------------------|-------------------------------|
| | | | | | | | | Total Expenditures | Cumulative Total Expenditures |
| 21.019 | U.S. Department of the Treasury CARES ACT-Assistance for State and Local Governments | | | 3/1/20-12/31/21 | 97,077,214 | | 48,213,031 * | 97,077,214 | 97,077,214 |
| 21.019 | CARES ACT-Social Services for the Homeless CRF-RA Passed Through the State of New Jersey Department of State | | | 1/1/20-12/31/20 | 54,512 | | 28,666 * | 28,666 | 28,666 |
| 21.019 | CARES ACT-BOE Drop Box Surveillance-Maintenance & Archiving | | | 2021 | 74,988 | 74,988 | 74,988 * | 74,988 | 74,988 |
| | | | | | 74,988 | 74,988 | 48,316,685 * | 97,180,868 | 97,180,868 |
| 21.023 | Emergency Rental Assistance Program Round 1 - US Department of Treasury | | | 2021 | 16,601,887 | 14,701,259 | 3,615,269 * | 3,615,269 | 3,615,269 |
| 21.023 | Emergency Rental Assistance Program Round 2 - US Department of Treasury | | | 5/13/21-3/31/22 | 8,200,733 | 8,200,733 | | | |
| | | | | | 8,200,733 | 8,200,733 | 3,615,269 * | 3,615,269 | 3,615,269 |
| 21.027 | American Rescue Plan Act | | | 3/3/21-12/31/24 | 65,295,901 | 65,295,901 | 16,037,581 * | 16,037,581 | 16,037,581 |
| | | | | | 65,295,901 | 65,295,901 | 16,037,581 * | 16,037,581 | 16,037,581 |
| | Total U.S. Department of the Treasury | | | | 88,272,881 | 88,272,881 | 67,969,535 * | 116,833,718 | 116,833,718 |
| | Total Federal and State Grant Fund | | | | 152,598,870 | 152,598,870 | 134,933,822 * | 207,172,234 | 207,172,234 |
| | <u>Trust Funds</u> | | | | | | | | |
| | U.S. Department of Housing & Urban Development: | | | | | | | | |
| 14.218 | Community Development Block Grant/Entitlement Grants | | | 2018 | 4,916,872 | 632,511 | 36,600 * | 36,600 * | 4,646,559 |
| 14.218 | Community Development Block Grant/Entitlement Grants | | | 2019 | 4,649,868 | 698,064 | 638,520 * | 638,520 * | 4,307,970 |
| 14.218 | Community Development Block Grant/Entitlement Grants | | | 2020 | 5,670,348 | 1,962,262 | 2,503,341 * | 2,503,341 * | 2,503,341 |
| 14.218 | Community Development Block Grant/Entitlement Grants | | B-21-UC-34-0106 | 2021 | 5,443,809 | 157,945 | 207,842 * | 207,842 * | 207,842 |
| | | | | | 5,443,809 | 157,945 | 3,386,303 * | 3,386,303 * | 11,665,712 |
| 14.231 | Emergency Solutions Grant Program | | | 8/1/19-7/1/21 | 776,886 | 177,842 | 302,865 * | 302,865 * | 671,764 |
| 14.231 | Emergency Solutions Grant Program | | | 2021-2022 | 401,626 | 177,842 | 302,865 * | 302,865 * | 671,764 |
| | | | | | 401,626 | 177,842 | 302,865 * | 302,865 * | 671,764 |
| 14.239 | Home Investment Partnership Program | | | 2016 | 280,000 | 140,000 | 140,000 * | 140,000 * | 280,000 |
| 14.239 | Home Investment Partnership Program | | | 2017 | 265,229 | 17,509 | 17,509 * | 17,509 * | 234,027 |
| 14.239 | Home Investment Partnership Program | | | 2021 | 1,229,585 | 1,229,585 | | | |
| | | | | | 1,229,585 | 1,229,585 | 157,509 * | 157,509 * | 514,027 |
| 14.871 | Section 8 Housing Choice Vouchers | | | 2019 | 4,306,500 | | 1,318 * | 1,318 * | 4,270,720 |
| 14.871 | Section 8 Housing Choice Vouchers | | | 2020 | 4,810,528 | 4,771,339 | 4,757,143 * | 4,757,143 * | 4,757,143 |
| 14.871 | Section 8 Housing Choice Vouchers | | | 2021 | 6,145,028 | | | | |
| 14.871 | Section 8 Housing Choice Vouchers (Mainstream 5 Program) | | | 2021 | 529,232 | 4,771,339 | 19,843 * | 19,843 * | 19,843 |
| | | | | | 4,795,028 | 4,771,339 | 4,778,304 * | 4,778,304 * | 9,027,863 |
| | Total U.S. Department of Housing & Urban Development: | | | | 8,557,472 | 8,557,472 | 8,624,981 * | 8,624,981 * | 21,879,366 |
| 16.922 | U.S. Department of Justice Equitable Sharing Program - Prosecutor Justice Dept. | | | 2021 | 1,689,683 | 1,689,683 | 1,062,351 * | 1,062,351 * | 1,062,351 |
| | Total U.S. Department of Justice | | | | 1,689,683 | 1,689,683 | 1,062,351 * | 1,062,351 * | 1,062,351 |
| 21.016 | U.S. Department of Treasury Equitable Sharing - UC Police | | | 2021 | 127 | 127 | 1,307 * | 1,307 * | 1,307 |
| 21.016 | Equitable Sharing - UC Sheriff | | | 2021 | 79 | 79 | 5,000 * | 5,000 * | 5,000 |
| 21.016 | Equitable Sharing - UC Prosecutor Federal Forfeiture | | | 2021 | 2,587 | 2,587 | 91,417 * | 91,417 * | 91,417 |
| | Total U.S. Department of Treasury | | | | 2,793 | 2,793 | 97,724 * | 97,724 * | 97,724 |
| | Total Trust Funds | | | | 10,249,948 | 10,249,948 | 9,785,056 * | 9,785,056 * | 23,039,441 |
| | Total Federal Grant Programs | | | | 162,848,818 | 162,848,818 | 144,718,878 * | 144,718,878 * | 230,211,675 |

Note: This schedule was subject to an audit in accordance with Uniform Guidance

COUNTY OF UNION

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO Cumulative Total Expenditures |
|--|-----------------------------|------------------|-------------------|---------------|--------------------|------------------------------------|
| <u>Federal and State Grant Fund</u> | | | | | | |
| <u>Department of Community Affairs</u> | | | | | | |
| LEAP Fellowship Grant | 495-022-8030-667 | 8/15/20-9/30/21 | 50,000 | 50,000 | 47,500 * | 50,000 |
| LEAP Fellowship Grant | 495-022-8030-667 | 4/22/21-10/31/22 | 150,000 | 50,000 | 160,740 * | 113,240 |
| | | | | | | 163,240 |
| NJ Historic Trust Grant - Homestead Farm at Oak Ridge | N/A | 1/1/19-12/31/20 | 50,000 | | | |
| NJ Historic Trust Grant - Feltville Historic District | N/A | 1/1/20-12/31/23 | 450,000 | | 247,691 * | 247,691 |
| Recreational Opportunities for Individuals with Disabilities (ROID) | 100-022-8050-035-051570 | 7/1/18-6/30/19 | 35,000 | | 10,971 * | 32,809 |
| Recreational Opportunities for Individuals with Disabilities (ROID) | 100-022-8050-035-051570 | 7/1/19-6/30/21 | 35,000 | | 7,180 * | 7,180 |
| | | | | | 18,151 * | 39,989 |
| Reservoir Dredging and Pollution Remediation Project | N/A | 6/1/21-7/1/22 | 250,000 | 250,000 | 60,309 * | 60,309 |
| Reservoir Dredging and Pollution Remediation Project | N/A | 2021 | 187,500 | 187,500 | 60,309 * | 60,309 |
| Universal Service Fund - CWA Administration | 100-022-8050-B13 | 7/1/19-6/30/20 | 13,401 | | 16 * | 13,401 |
| Universal Service Fund - CWA Administration | 100-022-8050-B13 | 7/1/20-6/30/21 | 12,396 | 12,396 | 8,770 * | 8,770 |
| | | | | | 8,786 * | 22,171 |
| | | | | 499,896 | 495,677 * | 533,400 |
| <u>Total Department of Community Affairs</u> | | | | | | |
| <u>Department of Children and Families</u> | | | | | | |
| Child Advocacy Development Grant-Capital | 100-016-1610-133 | 2020 | 99,500 | | 24,440 * | 25,850 |
| | | | | | 24,440 * | 25,850 |
| Human Services Advisory Council (HSAC) | 100-016-1610-039 | 2019 | 318,163 | | | 312,807 |
| Human Services Advisory Council (HSAC) | 100-016-1610-039 | 2020 | 318,163 | | 123,059 * | 310,358 |
| Human Services Advisory Council (HSAC) | 100-016-1610-039 | 2021 | 471,428 | 340,478 | 243,715 * | 243,715 |
| | | | | 340,478 | 366,774 * | 866,880 |
| Sexual Assault, Abuse & Rape Care (SAARC) | 100-016-1630-077 | 2019 | 66,849 | (8,229) | | 58,620 |
| Sexual Assault, Abuse & Rape Care (SAARC) | 100-016-1630-077 | 2020 | 25,941 | | 3,744 * | 14,698 |
| Sexual Assault, Abuse & Rape Care (SAARC) | 100-016-1630-077 | 2021 | 10,000 | 10,000 | 10,000 * | 10,000 |
| | | | | 1,771 | 13,744 * | 83,318 |
| Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services | 100-016-1630-077 | 1/1/19-6/30/19 | 69,750 | (9,785) | | 9,965 |
| Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services | 100-016-1630-077 | 1/1/20-6/30/20 | 229,059 | | 9,115 * | 137,332 |
| Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services | 100-016-1630-077 | 1/1/21-6/30/22 | 597,737 | 468,669 | 174,282 * | 174,282 |
| | | | | 408,884 | 183,397 * | 321,579 |
| Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds | N/A | 7/1/19-6/30/20 | 90,909 | | (731) * | 63,236 |
| | | | | | (731) * | 63,236 |
| Sexual Assault, Abuse & Rape Care (SAARC)-Expansion Primary Prevention | 100-016-1630-077 | 1/1/19-6/30/19 | 57,522 | (3,034) | | 54,488 |
| | | | | (3,034) | | 54,488 |
| | | | | 748,047 | 587,624 * | 1,415,351 |
| <u>Total Department of Children and Families</u> | | | | | | |

COUNTY OF UNION

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO | |
|--|--------------------------------|------------------|----------------------|------------------|-----------------------|-------------------------------------|-----------------------|
| | | | | | | Cumulative Total Expenditures | Total Expenditures |
| Department of State | | | | | | | |
| New Jersey State Council on the Arts Block Grant | 100-074-2530-032 | 2020 | 144,813 | 14,482 | 17,079 * | 144,813 | 144,813 |
| New Jersey State Council on the Arts Block Grant | 100-074-2530-032 | 2021 | 149,813 | 119,850 | 131,581 * | 131,581 | 131,581 |
| | | | | 134,332 | 148,660 * | 276,394 | 276,394 |
| 2020 Complete Count Commission (C3) County Grant | N/A | 7/1/19-6/30/21 | 239,990 | | 69,313 * | 239,990 | 239,990 |
| | | | | | 69,313 * | 239,990 | 239,990 |
| County Clerk - Elections - General Election 2020 Grant Program | N/A | 9/1/20-12/30/20 | 1,167,861 | 1,167,861 | 1,167,861 * | 1,167,861 | 1,167,861 |
| | | | | 1,167,861 | 1,167,861 * | 1,167,861 | 1,167,861 |
| Election Board - General Election 2020 Grant Program | N/A | 9/1/20-12/30/20 | 283,930 | 283,930 | 281,907 * | 281,907 | 281,907 |
| | | | | 283,930 | 281,907 * | 281,907 | 281,907 |
| NIHC Deed Research and Mapping Grant | N/A | 7/1/19-6/30/20 | 9,775 | | 5,793 * | 8,793 | 8,793 |
| | | | | | 5,793 * | 8,793 | 8,793 |
| NJ Historic Site Management Grant | N/A | 11/1/17-11/1/20 | 50,000 | | | 50,000 | 50,000 |
| | | | | | | 50,000 | 50,000 |
| NJ Historical Commission Grant | 100-074-2540-105-077700 | 2020 | 64,721 | 9,708 | 11,364 * | 64,721 | 64,721 |
| NJ Historical Commission Grant | 100-074-2540-105-077700 | 2021 | 74,721 | 63,513 | 71,622 * | 71,622 | 71,622 |
| | | | | 73,221 | 82,986 * | 136,343 | 136,343 |
| UCBOE Drop Box Pickups | N/A | 8/1/21-12/31/21 | 147,126 | | 15,604 * | 15,604 | 15,604 |
| | | | | | 15,604 * | 15,604 | 15,604 |
| UCBOE Early Voting EV Equipment and Warehouse Rental Grant | N/A | 8/6/21-12/31/23 | 3,378,685 | 2,500,000 | 53,100 * | 53,100 | 53,100 |
| | | | | 2,500,000 | 53,100 * | 53,100 | 53,100 |
| UCBOE Early Voting Reimbursement Phase II Grant | N/A | 9/2/21-12/31/21 | 1,147,170 | 26,880 | 697,581 * | 697,581 | 697,581 |
| | | | | 26,880 | 697,581 * | 697,581 | 697,581 |
| UCBOE General Election Day Poll Worker Pay Incentive Grant | N/A | 11/1/21-12/31/21 | 197,000 | | 158,800 * | 158,800 | 158,800 |
| | | | | | 158,800 * | 158,800 | 158,800 |
| UCBOE Primary Election Day Poll Worker Pay Incentive Grant | N/A | 6/1/21-12/31/21 | 278,046 | 278,046 | 278,046 * | 278,046 | 278,046 |
| | | | | 278,046 | 278,046 * | 278,046 | 278,046 |
| <u>Total Department of State</u> | | | | 4,464,270 | 2,959,651 * | 3,364,419 | 3,364,419 |
| Department of Health | | | | | | | |
| Childhood Lead Exposure Prevention Grant | 100-046-4230-087 | 10/1/20-6/30/21 | 337,459 | 216,074 | 216,073 * | 216,074 | 216,074 |
| Childhood Lead Exposure Prevention Grant | 100-046-4230-087 | 7/1/21-6/30/22 | 337,459 | 38,250 | 79,077 * | 79,077 | 79,077 |
| | | | | 254,324 | 295,150 * | 295,151 | 295,151 |
| COVID-19 Vaccination Supplemental Funding Grant | N/A | 7/1/21-6/30/22 | 450,000 | 55,286 | 75,908 * | 75,908 | 75,908 |
| | | | | 55,286 | 75,908 * | 75,908 | 75,908 |
| Right to Know Project | 100-046-4230-105 | 7/1/19-6/30/20 | 16,401 | | 307 * | 16,401 | 16,401 |
| Right to Know Project | 100-046-4230-105 | 7/1/20-6/30/21 | 16,401 | 16,401 | 8,076 * | 16,401 | 16,401 |
| Right to Know Project | 100-046-4230-105 | 7/1/21-6/30/22 | 16,401 | 4,100 | 4,100 * | 16,401 | 16,401 |
| | | | | 20,501 | 8,383 * | 32,802 | 32,802 |

COUNTY OF UNION

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO Cumulative Total Expenditures |
|---|--------------------------------|----------------------------------|----------------------|---------------------------|----------------------------------|---|
| Passed Through Middlesex County Comprehensive Cancer Control Grant Comprehensive Cancer Control Grant | N/A N/A | 7/1/20-6/30/21 7/1/21-6/30/22 | 48,205 35,785 | 36,657 8,500 45,157 | 20,934 * 11,062 * 31,996 * | 36,657 11,062 47,719 |
| Total Department of Health | | | 411,437 * | 375,268 | 411,437 * | 451,580 |
| Department of Human Services | | | 115,263 | 28,816 | 57,325 * | 57,325 |
| APC-Coronavirus Response & Relief Supplemental Appropriations (CRRSA) | DOAS21AAA014 | 4/1/21-12/31/21 | | 28,816 | 57,325 * | 57,325 |
| Older American's Act Title III - Area Plan Contract (APC) | 557560/550150/551550/552480 | 2019 | 992,054 | - | 58 * | 992,054 |
| Older American's Act Title III - Area Plan Contract (APC) | 557560/550150/551550/552480 | 2020 | 987,648 | 110,520 | 106,786 * | 924,000 |
| Older American's Act Title III - Area Plan Contract (APC) | 557560/550150/551550/552480 | 2021 | 1,041,637 | 873,507 | 931,947 * | 931,947 |
| Total Department of Health | | | 982,989 | 984,027 | 1,038,791 * | 2,848,001 |
| Comprehensive Alcohol Program | 4290-760-046-4227-001 | 2020 | 983,736 | 507,019 | 125,990 * | 653,850 |
| Comprehensive Alcohol Program | 4290-760-046-4227-001 | 2021 | 983,736 | 433,130 | 534,004 * | 534,004 |
| Total Department of Health | | | 983,736 | 940,149 | 659,994 * | 1,187,854 |
| Respite Care Program | 100-054-7530-036 | 2019 | 348,566 | (10,642) | 17,837 * | 329,213 |
| Respite Care Program | 100-054-7530-036 | 2020 | 348,566 | 174,283 | 180,922 * | 269,203 |
| Respite Care Program | 100-054-7530-036 | 2021 | 348,566 | 174,283 | 180,922 * | 180,922 |
| Total Department of Health | | | 348,566 | 163,641 | 198,759 * | 779,338 |
| Jersey Assistance for Community Caregivers (JACC) | N/A | 2019 | 57,000 | 1,130 * | 1,130 * | 57,000 |
| Jersey Assistance for Community Caregivers (JACC) | N/A | 2020 | 57,000 | 12,180 | 20,008 * | 51,953 |
| Jersey Assistance for Community Caregivers (JACC) | N/A | 2021 | 57,000 | 41,265 | 51,560 * | 51,560 |
| Total Department of Health | | | 57,000 | 53,445 | 72,698 * | 160,513 |
| Personal Attendant Services Program (PASP) | 100-054-7545-005 | 2018 | 58,500 | | | 49,248 |
| Personal Attendant Services Program (PASP) | 100-054-7545-005 | 2019 | 58,500 | | | 57,843 |
| Personal Attendant Services Program (PASP) | 100-054-7545-005 | 2020 | 58,500 | | 2,853 * | 52,067 |
| Personal Attendant Services Program (PASP) | 100-054-7545-005 | 2021 | 70,173 | 46,782 | 32,613 * | 32,613 |
| Total Department of Health | | | 70,173 | 46,782 | 35,466 * | 191,771 |
| Social Services for the Homeless (SSH) | 100-054-7550-072 | 2019 | 1,447,236 | | 297,356 * | 1,321,163 |
| Social Services for the Homeless (SSH) | 100-054-7550-072 | 2021 | 1,166,018 | | 438,646 * | 438,646 |
| Total Department of Health | | | 1,447,236 | | 736,002 * | 1,759,809 |
| Social Services Block Grant (Community Care for the Elderly) | 100-054-7530-036 | 2020 | 459,442 | 117,649 | 29,063 * | 449,608 |
| Social Services Block Grant (Community Care for the Elderly) | 100-054-7530-036 | 2021 | 459,442 | 395,531 | 399,728 * | 399,728 |
| Total Department of Health | | | 459,442 | 513,180 | 428,791 * | 849,336 |
| Community Care for the Elderly - Title XX | 054-7530-100-36 | 2020 | 420,545 | (30,237) | | 420,545 |
| Total Department of Health | | | 420,545 | (30,237) | | 420,545 |
| State Office on Aging | 054-7530-495-001 | 2020 | 58,000 | 18,000 | 18,704 * | 58,000 |
| State Office on Aging | 054-7530-495-001 | 2021 | 58,000 | 18,000 | 43,019 * | 43,019 |
| Total Department of Human Services | | | 58,000 | 18,000 | 61,723 * | 101,019 |
| Total Department of Human Services | | | 2,717,803 | 3,289,549 * | 8,355,511 | 8,355,511 |

COUNTY OF UNION
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO | |
|---|--------------------------------|-----------------|----------------------|------------------|-----------------------|-------------------------------------|-----------------------|
| | | | | | | Cumulative Total Expenditures | Total Expenditures |
| Governor's Council on Alcohol & Drug Abuse | 995120 | 7/1/19-6/30/20 | 597,416 | 143,536 | 2,428 * | 283,201 | |
| Governor Alliance to Prevent Alcoholism and Drug Abuse | 995120 | 7/1/20-6/30/21 | 556,097 | 98,618 | 96,205 * | 98,619 | |
| Governor Alliance to Prevent Alcoholism and Drug Abuse | 995120 | 7/1/21-6/30/22 | 244,862 | 1,839 | 13,499 * | 13,499 | |
| Total Governor's Council on Alcohol & Drug Abuse | | | | 243,993 | 112,132 * | 395,319 | |
| Department of Law and Public Safety | | | | | | | |
| 911 Program | | 2006 | 25,000 | | * | 22,841 | |
| 911 Program | | 2007 | 25,000 | | * | 23,197 | |
| 911 Program | | 2008 | 25,000 | | * | 19,374 | |
| | | | | | | 65,412 | |
| Body Worn Camera Grant - Prosecutor | | 2021-2025 | 358,688 | | * | - | |
| | | | | | | | |
| Body Worn Camera Grant - Sheriff | | 2021-2025 | 462,626 | | * | - | |
| | | | | | | | |
| Body Armor Grant | 090160 | 2016 | 49,157 | | * | 45,253 | |
| Body Armor Grant | 090160 | 2017 | 52,216 | | 1,478 * | 50,149 | |
| Body Armor Grant | 090160 | 2018 | 60,785 | | 7,030 * | 34,586 | |
| Body Armor Grant | 090160 | 2019 | 54,627 | | 13,970 * | 24,728 | |
| Body Armor Grant | 090160 | 2020 | 36,558 | 36,558 | 10,268 * | 10,268 | |
| | | | | 36,558 | 32,746 * | 164,984 | |
| Driving While Intoxicated (DWI) Enforcement Grant | | 2012 | 6,064 | | * | 3,644 | |
| Driving While Intoxicated (DWI) Enforcement Grant | | 2018 | 23,849 | | * | - | |
| Driving While Intoxicated (DWI) Enforcement Grant | | 2020 | 7,511 | | * | - | |
| | | | | | | 3,644 | |
| Family Court Services | 340270 | 2020 | 248,737 | 76,388 | 22,828 * | 248,357 | |
| Family Court Services | 340270 | 2021 | 248,737 | 154,343 | 231,516 * | 231,516 | |
| | | | | 230,731 | 254,344 * | 479,873 | |
| Insurance Fraud Program | 094470 | 2020 | 250,000 | 132,423 | 73,466 * | 250,000 | |
| Insurance Fraud Program | 094470 | 2021 | 250,000 | 121,751 | 182,239 * | 182,239 | |
| | | | | 254,174 | 255,705 * | 432,239 | |

COUNTY OF UNION

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO Cumulative Total Expenditures |
|---|--------------------------------|-----------------|----------------------|------------------|-----------------------|---|
| Law Enforcement-Officers Training & Equipment Fund (LEOTEF) | 094140 | 7/1/17-6/30/18 | 20,840 | | 3,588 * | 20,840 |
| Law Enforcement-Officers Training & Equipment Fund (LEOTEF) | 094140 | 7/1/18-6/30/19 | 16,793 | | 14,800 * | 16,793 |
| Law Enforcement-Officers Training & Equipment Fund (LEOTEF) | 094140 | 7/1/19-6/30/20 | 41,263 | | 11 * | 11 |
| Law Enforcement-Officers Training & Equipment Fund (LEOTEF) | 094140 | 7/1/20-6/30/21 | 10,109 | 10,109 | | - |
| | | | | 10,109 | 18,399 * | 37,644 |
| Juvenile Detention Alternative Initiative (JDAI) | 340140 | 2020 | 120,000 | 60,276 | 18,789 * | 120,000 |
| Juvenile Detention Alternative Initiative (JDAI) | 340140 | 2021 | 120,000 | 75,055 | 109,271 * | 109,271 |
| | | | | 135,331 | 128,060 * | 229,271 |
| State/Community Partnership Program | 342000 | 2020 | 440,426 | 159,145 | 44,551 * | 439,934 |
| State/Community Partnership Program | 342000 | 2021 | 440,426 | 310,217 | 421,392 * | 421,392 |
| | | | | 469,362 | 465,943 * | 861,326 |
| | | | | 1,136,265 | 1,155,197 * | 2,274,393 |
| <u>Total Department of Law and Public Safety</u> | | | | | | |
| <u>Department of Labor and Workforce Development</u> | | | | | | |
| DOL - Work First NJ | 101790105440/105410 | 7/1/19-6/30/20 | 2,660,936 | 335,861 | | 2,498,331 |
| DOL - Work First NJ | 101790105440/105410 | 7/1/20-6/30/21 | 1,806,327 | 1,071,000 | 1,020,572 * | 1,198,894 |
| DOL - Work First NJ | 101790105440/105410 | 7/1/21-6/30/22 | 2,408,436 | 358,357 | 526,453 * | 526,453 |
| WFNJ General Assistance | 100-054-7550-121 | 2021 | 5,024,456 | 5,024,456 | 5,024,456 * | 5,024,456 |
| WFNJ General Assistance - Administration Costs | 100-054-7550-121 | 2021 | 1,403,129 | 1,403,129 | 1,403,129 * | 1,403,129 |
| Supplemental Security Income | 100-054-7550-125 | 2021 | 2,162,062 | 2,162,062 | 2,162,062 * | 2,162,062 |
| DOL - Workforce Learning Link | 091140 | 7/1/19-6/30/20 | 243,000 | 88,266 | | 239,884 |
| DOL - Workforce Learning Link | 091140 | 7/1/20-6/30/21 | 122,000 | 11,852 | 60,892 * | 99,004 |
| DOL - Workforce Learning Link | 091140 | 7/1/21-6/30/22 | 155,000 | | 33,645 * | 33,645 |
| | | | | 10,454,983 | 10,231,209 * | 13,185,858 |
| <u>New Jersey Transit</u> | | | | | | |
| Medicaid Reimbursement LogistCare | N/A | 2017 | 40,000 | | | 25,992 |
| Medicaid Reimbursement LogistCare | N/A | 2019 | 50,000 | | 4,881 * | 42,190 |
| Medicaid Reimbursement LogistCare | N/A | 2020 | 41,000 | 4,628 | 33,960 * | 33,960 |
| Medicaid Reimbursement LogistCare | N/A | 2021 | 41,000 | 15,865 | | - |
| | | | | 20,493 | 38,841 * | 102,142 |
| NJ Job Access and Reverse Compute (NJJARC) | N/A | 7/1/18-6/30/19 | 300,000 | (958) | | 272,345 |
| NJ Job Access and Reverse Compute (NJJARC) | N/A | 7/1/19-6/30/20 | 300,000 | | | 196,014 |
| NJ Job Access and Reverse Compute (NJJARC) | N/A | 7/1/20-6/30/21 | 300,000 | 221,896 | 163,211 * | 221,896 |
| NJ Job Access and Reverse Compute (NJJARC) | N/A | 7/1/21-6/30/22 | 300,000 | 48,884 | 119,905 * | 119,905 |
| | | | | 269,822 | 283,116 * | 810,160 |
| Senior Citizens Disabled Resident Transportation Program (SCDR) | 17-491-078-6050-001 | 2020 | 882,310 | 135,698 | 11,311 * | 882,310 |
| Senior Citizens Disabled Resident Transportation Program (SCDR) | 17-491-078-6050-001 | 2021 | 1,078,814 | 1,015,149 | 1,074,892 * | 1,074,892 |
| | | | | 1,150,847 | 1,086,203 * | 1,957,202 |
| | | | | 1,441,162 | 1,408,160 * | 2,869,504 |
| <u>Total New Jersey Transit</u> | | | | | | |
| <u>Department of Military and Veterans Affairs</u> | | | | | | |
| Veterans Transportation Program | 502540 | 7/1/19-6/30/21 | 24,000 | 8,000 | 12,000 * | 24,000 |
| Veterans Transportation Program | 502540 | 7/1/21-6/30/22 | 12,000 | 4,000 | 6,000 * | 6,000 |
| | | | | 12,000 | 18,000 * | 30,000 |

COUNTY OF UNION

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO Cumulative Total Expenditures |
|---|-----------------------------|-----------------|-------------------|---------------|--------------------|------------------------------------|
| Department of Environmental Protection | | | | | | |
| Clean Communities Program | 765-042-4900-005-178920 | 7/1/18-6/30/19 | 56,929 | | * | 55,521 |
| Clean Communities Program | 765-042-4900-005-178920 | 7/1/19-6/30/20 | 61,593 | | 8,437 | 45,641 |
| Clean Communities Program | 765-042-4900-005-178920 | 7/1/20-6/30/21 | 55,956 | 59,594 | 424 | 424 |
| Clean Communities Program | 765-042-4900-005-178920 | 7/1/21-6/30/22 | 59,594 | 59,594 | 8,861 | 101,586 |
| Recycling Enhancement Act Grant | 752-042-4900-004-178840 | 7/1/17-6/30/18 | 415,628 | | 53,937 | 414,012 |
| Recycling Enhancement Act Grant | 752-042-4900-004-178840 | 9/1/18-8/31/19 | 437,126 | | 213,519 | 266,305 |
| Recycling Enhancement Act Grant | 752-042-4900-004-178840 | 3/1/19-2/28/20 | 537,450 | | 118,180 | 119,124 |
| Recycling Enhancement Act Grant | 752-042-4900-004-178840 | 3/1/20-2/28/21 | 422,794 | | 32,226 | 32,226 |
| Recycling Enhancement Act Grant | 752-042-4900-004-178840 | 4/1/21-3/31/22 | 477,900 | 477,900 | 417,862 | 831,667 |
| County Health Environment Act (CEHA) | | 7/1/19-6/30/20 | 210,960 | 206,460 | 2,029 | 206,460 |
| County Health Environment Act (CEHA) | | 7/1/20-6/30/21 | 209,960 | | 104,217 | 208,856 |
| County Health Environment Act (CEHA) | | 7/1/21-6/30/22 | 206,260 | 206,460 | 99,023 | 99,023 |
| | | | | | 205,269 | 514,339 |
| | | | | 743,954 | 631,992 | 1,447,592 |
| Total Department of Environmental Protection | | | | | | |
| Department of Transportation | | | 100,000 | | * | - |
| Local Aid Infrastructure Grant | N/A | 8/12/21-8/12/22 | | | * | - |
| State Aid Highway Projects: | | | | | | |
| LBFN-2018- Replacement Pemberton Avenue Bridge, Plainfield | N/A | 7/27/18-7/27/20 | 735,000 | 144,760 | 20,915 | 605,271 |
| LBFN-2018- Replacement Shunpike Road Bridge, Summit | N/A | 7/27/18-7/27/20 | 502,500 | | | - |
| LBFN-2018- Replacement Mountain Avenue Bridge, Berkeley Heights | N/A | 7/27/18-7/27/20 | 408,887 | 102,222 | | 408,887 |
| LBFN-2018- Replacement Lawrence Avenue Bridge, Mountainside | N/A | 7/27/18-7/27/20 | 558,000 | | 61,466 | 366,843 |
| LFIF-2019- Replacement of Lower Road Bridges, Linden | N/A | 7/18/19-7/18/21 | 1,000,000 | 246,982 | 82,381 | 1,381,001 |
| | | | | 246,982 | 82,381 | 1,381,001 |
| Department of Corrections | | | | | | |
| Department of Corrections State Aid | 7025-495-130490-60 | 7/1/19-6/30/20 | 1,752,000 | 1,871,391 | 1,871,391 | 1,609,812 |
| Department of Corrections State Aid | 7025-495-130490-60 | 10/1/20-6/30/21 | 3,500,000 | 854,202 | 854,202 | 1,871,391 |
| Department of Corrections State Aid | 7025-495-130490-60 | 7/1/21-6/30/22 | 3,500,000 | 2,725,593 | 2,725,593 | 854,202 |
| | | | | | | 4,335,405 |
| Medication Assisted Treatment for Substance Abuse Disorder | 7025-100-026-7025-318 | 1/1/20-6/30/21 | 198,985 | | | 12,535 |
| | | | | | | 12,535 |
| | | | | 2,725,593 | 2,725,593 | 4,347,940 |
| Total Department of Corrections | | | | | | |
| | | | | 25,810,216 | 24,108,602 | 40,051,868 |
| Total State Agencies | | | | | | |

COUNTY OF UNION
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO |
|---|--------------------------------|------------------|----------------------|------------------|-----------------------|-------------------------------------|
| | | | | | | Cumulative Total Expenditures |
| Other Local Agencies | | | | | | |
| Absentee Ballot Assembly (Covid 19 Response) | N/A | 6/15/20-12/31/20 | 308,750 | | 166,881 * | 308,750 |
| | | | | | 166,881 * | 308,750 |
| Union County Division of Social Services | N/A | 2020 | 100,000 | 83,952 | 3,984 * | 83,952 |
| Home Health Aid Program | N/A | 2021 | 100,000 | 83,952 | 59,539 * | 59,539 |
| Home Health Aid Program | | | | | 63,523 * | 143,491 |
| Intoxicated Drivers Resource Center (IDRC) | N/A | 2019 | 209,509 | | 23,126 * | 203,751 |
| | | | | | 23,126 * | 203,751 |
| Trinitas Regional Medical Center Department of Behavioral Health | N/A | 2020 | 66,950 | 16,738 | 16,738 * | 66,950 |
| Jail Diversion Program | N/A | 2021 | 66,950 | 33,475 | 50,212 * | 50,212 |
| Jail Diversion Program | | | | 50,213 | 66,950 * | 117,162 |
| New Jersey American Water/Union County Springfield Ave - New Providence Agreement | N/A | 4/15/20-4/15/21 | 406,008 | | 406,008 * | 406,008 |
| | | | | | 406,008 * | 406,008 |
| Union County Paratransit System | N/A | 2019 | 10,000 | | 1,033 * | 5,270 |
| Paratransit Advertising | | | | | 1,033 * | 5,270 |
| Paratransit Aging | N/A | 2020 | 91,292 | 7,617 | (1,044) * | 90,248 |
| Paratransit Aging | N/A | 2021 | 91,292 | 80,600 | 91,292 * | 91,292 |
| | | | | 88,217 | 90,248 * | 181,540 |
| Paratransit Fees | N/A | 2017 | 370,000 | | 26,409 * | 235,895 |
| Paratransit Fees | N/A | 2018 | 200,000 | | 32 * | 176,688 |
| Paratransit Fees | N/A | 2019 | 170,000 | | 46,088 * | 170,000 |
| | | | | | 72,529 * | 582,583 |
| Union County College Program Income | N/A | 7/1/12-6/30/13 | 79,280 | | 4,605 * | 69,590 |
| | | | | | 4,605 * | 69,590 |
| Oak Ridge Park Project | N/A | 9/1/20-8/31/23 | 100,000 | | 3,345 * | 3,345 |
| | | | | | 3,345 * | 3,345 |
| Union County Clerk Railway 2021 Special School Election Reimbursement Grant | N/A | 8/24/21-12/31/21 | 55,124 | 51,882 | 52,210 * | 52,210 |
| | | | | 51,882 | 52,210 * | 52,210 |
| Union County Board of Education UCBOE Railway 2021 Special School Election Reimbursement Grant | N/A | 9/1/21-12/31/21 | 11,459 | 11,459 | 8,853 * | 8,853 |
| | | | | 11,459 | 8,853 * | 8,853 |
| Union County, New Jersey Safe Voting Plan Grant | N/A | 6/15/20-12/31/20 | 1,136,000 | (1,065) | 185,104 * | 1,134,935 |
| | | | | (1,065) | 185,104 * | 1,134,935 |
| Caring Transitions of Central Jersey Visiting Nurses | N/A | 2016 | 216,000 | | 24,355 * | 67,159 |
| | | | | | 24,355 * | 67,159 |

COUNTY OF UNION

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2021

| Program Description | State Program / Account No. | Grant Period | Total Grant Award | Cash Received | Grant Expenditures | MEMO |
|---|--------------------------------|-----------------|----------------------|------------------|-----------------------|-------------------------------------|
| | | | | | | Cumulative Total Expenditures |
| Kessler Foundation Community Employment Grant | N/A | 2021 | 21,000 | 21,000 | * | * |
| | | | | 21,000 | | |
| Total Other Local Agencies | | | | 305,658 | 1,168,770 | 3,284,647 |
| Total Federal and State Grant Fund | | | | 26,115,874 | 25,277,372 | 43,336,515 |
| <u>Trust Fund</u> | | | | | | |
| Department of Environmental Protection Green Acres Program | | 2014 | 275,000 | | * | * |
| Total Department of Environmental Protection | | | | | | |
| Total Trust Fund | | | | | | |
| <u>Capital Fund</u> | | | | | | |
| Department of Transportation State Aid Highway Projects | | 2016-2026 | 5,905,600 | | * | * |
| 2016 Road Project Grant | N/A | | | | | |
| State Aid Highway Projects | N/A | 2016-2046 | 5,500,000 | | * | * |
| 2016 Gordon Street Bridge Grant | | | | | | |
| State Aid Highway Projects | N/A | 2017-2027 | 7,479,990 | 296,520 | 49,907 | 49,907 |
| 2017 Road Project Grant | | | | | | |
| State Aid Highway Projects: | | | | | | |
| Gordon Street Bridge | N/A | 2017-2047 | 4,000,000 | | * | * |
| Professional Service - Gordon Street Bridge | N/A | 2017-2047 | 2,000,000 | | 53,433 | 53,433 |
| State Aid Highway Project: | | | | | | |
| Construction of Oak Ridge Sports Complex | N/A | 2017-2027 | 2,300,000 | | * | * |
| State Aid Highway Project: | | | | | | |
| Roads | N/A | 2018-2028 | 7,990,563 | 639,984 | 911,157 | 911,157 |
| State Aid Highway Projects: | | | | | | |
| 2019 Road Project Grant | N/A | 2019-2029 | 11,936,851 | | 1,812,715 | 1,812,715 |
| State Aid Highway Projects: | | | | | | |
| 2020 ATP Grant | N/A | 2020-2030 | 7,051,490 | 7,028,314 | 3,375,197 | 3,375,197 |
| Randolph Road Bridge Grant | N/A | 2020-2030 | 100,000 | | * | * |
| Hamilton St. Bridge Grant | N/A | 2020-2030 | 200,000 | | * | * |
| Dill Avenue Bridge Grant | N/A | 2020-2030 | 1,474,157 | | * | * |
| Central Ave. Bridge Grant | N/A | 2020-2030 | 150,000 | | * | * |
| State Aid Highway Projects: | | | | | | |
| 2021 ATP Grant | N/A | 2021-2031 | 6,999,846 | | * | * |
| Caldwell Place Bridge Grant | N/A | 2021-2031 | 500,000 | | * | * |
| Marline Ave. Bridge Grant | N/A | 2021-2031 | 700,000 | | * | * |
| Myrtle Ave. Bridge Grant | N/A | 2021-2031 | 250,000 | | * | * |
| Watchung Ave. Bridge Grant | N/A | 2021-2031 | 488,044 | | * | * |
| Total Department of Transportation | | | | 7,964,818 | 6,202,409 | 6,202,409 |
| Total Capital Fund | | | | 7,964,818 | 6,202,409 | 6,202,409 |
| Total State and Other Local Awards | | | \$ | 34,080,692 | 31,479,781 | 49,538,924 |

Note: This schedule was subject to an audit in accordance with N.J. OMB 15-08

**COUNTY OF UNION
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1. GENERAL

The accompanying schedules of expenditures of awards present the activity of all federal and state financial assistance programs of the County of Union. The County is defined in Note 1A to the County's financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies is included on the schedule of expenditures of awards.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of awards are presented using the modified accrual basis of accounting as prescribed for counties by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which differ in certain respects from accounting principles generally accepted in the United States of America (GAAP) applicable to local government units. This basis of accounting is described in Note 1(B) to the County's financial statements.

NOTE 3. RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Financial assistance awards are reported in the County's financial statements on a basis of accounting described above as follows:

| | <u>Federal</u> | <u>State</u> | <u>Local</u> | <u>Total</u> |
|------------------------------|----------------------|---------------------|--------------------|----------------------|
| Federal and State Grant Fund | \$134,933,822 | \$24,108,602 | \$1,168,770 | \$160,211,194 |
| Trust Fund | 9,785,056 | - | - | 9,785,056 |
| Capital Fund | - | 6,202,409 | - | 6,202,409 |
| | <u>\$144,718,878</u> | <u>\$30,311,011</u> | <u>\$1,168,770</u> | <u>\$176,198,659</u> |

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 5. SUBRECIPIENT PROGRAMS

Certain Federal programs have various subrecipients but obtaining those amounts is not practical.

NOTE 6. INDIRECT COST RATE

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

**COUNTY OF UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Adverse GAAP/unmodified regulatory

Internal control over financial reporting:

1. Material weakness(es) identified? _____ yes X no
2. Were significant deficiencies identified that are not considered to be material weaknesses? _____ yes X no

Noncompliance material to general-purpose financial statements noted? _____ yes X no

Federal Awards Section

Dollar threshold used to determine type A programs: \$3,000,000

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

Type of auditors' report on compliance for major programs: unmodified

Internal Control over compliance:

1. Material weakness(es) identified? _____ yes X no
2. Were significant deficiencies identified that were not considered to be material weaknesses? _____ yes X no

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance _____ yes X no

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|--|
| 14.267 (A) | SuperNofa Continuum of Care (COCR) Grant |
| 21.019 (A) | Coronavirus Relief Fund |
| 21.023 (A) | Emergency Rental Assistance Program |
| 21.027 (A) | American Rescue Plan Act (ARPA) |
| 93.558 (A) | Temporary Assistance for Needy Families (TANF) |
| 93.563 (A) | Title XIX-D, Child Support and Paternity Program |
| 93.778 (A) | Medical Assistance Program |
| 97.067 (B) | Urban Area Security Initiative Program (UASI) |

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

**COUNTY OF UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)**

*Section I - Summary of Auditor's Results
(continued)*

State Awards Section

Dollar threshold used to determine type A programs: \$909,330

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

Type of auditors' report on compliance for major programs: unmodified

Internal Control over compliance:

1. Material weakness(es) identified? _____ yes X no

2. Were significant deficiencies identified that were not considered to be material weaknesses? _____ yes X no

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended? _____ yes X no

Identification of major programs:

| <u>GMIS Number(s)</u> | <u>Name of State Program</u> |
|-----------------------------|--|
| N/A (A) | County Clerk - Elections - General Election 2020 Grant Program |
| 100-054-7550-121 (A) | WFNJ/ General Assistance Cluster |
| 7025-495-130490-60 (A) | Department of Corrections State Aid |
| 752-042-4900-004-178840 (B) | Recycling Enhancement Act Grant |

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

COUNTY OF UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)

Section II - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 of General Auditing Standards.

None

Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by 2 CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

Federal Awards

None

State Awards

None

Schedule of Prior Year Findings

None

COUNTY OF UNION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)

This section identifies the status of prior-year findings related to the general purpose financial statements and federal and state awards that are required to be reported in accordance with CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

STATUS OF PRIOR YEAR FINDINGS

None